CITY OF NICKERSON, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2021



LOYD GROUP, LLC

Certified Public Accountants

CITY OF NICKERSON, KANSAS
CITY OF THE SECOND CLASS
For The Year Ended December 31, 2021

Peggy Reubke, Mayor

CITY COUNCIL

Jose Ahrens	Jane Jenkins	Angela Richard
Jon Rohling	Brad Berridge	Thomas Burris

CITY OFFICERS

April Beshears, Clerk	Stan Juhnke, Attorney	Larry Bolton, Municipal Judge
Lynette Brown, Utility City Clerk		

CITY OF NICKERSON, KANSAS

For the Year Ended December 31, 2021

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CITY OF NICKERSON, KANSAS

For the Year Ended December 31, 2021

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LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Nickerson, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Nickerson, Kansas (City), a Municipality 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 the City 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 accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 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 the City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Other Matter

The prior year's financial statement for the year ended December 31, 2020, was audited by another auditor, who expressed an unmodified opinion on regulatory basis of accounting, on May 10, 2021.

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 opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, 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.

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, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency, and schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, 3, and 4 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 accompanying supplementary 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.

Another auditor previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Nickerson, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued their report thereon dated May 10, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and their 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/oar/municipalservices. 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 ended 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 basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
June 2, 2022

CITY OF NICKERSON, KANSAS

SUMMARY STATEMENT OF 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
GENERAL FUND:						
General Fund	$ 574,556	$ 674,492	$ 544,600	$ 704,448	$ -	$ 704,448
SPECIAL PURPOSE FUNDS:						
Capital Improvement Fund	138,846	15,000	60,000	93,846	-	93,846
Capital Improvements 1% Sales Tax Fund	160,911	91,855	96,175	156,591	-	156,591
Equipment Reserve Fund	168,690	40,000	25,403	183,287	-	183,287
Library Fund	22,297	24,477	19,200	27,574	-	27,574
Special Highway Fund	26,285	33,082	35,258	24,109	-	24,109
Special Parks and Recreation Fund	1,559	6,195	6,000	1,754	-	1,754
ARPA Fund	-	76,152	-	76,152	-	76,152
Total Special Purpose Funds	518,588	286,761	242,036	563,313	-	563,313
BOND AND INTEREST FUND:						
Bond and Interest Fund	4,588	190,349	170,607	24,330	-	24,330
Total Capital Projects Funds	4,588	190,349	170,607	24,330	-	24,330
CAPITAL PROJECTS FUNDS:						
Sewer Lagoon Project Fund	5,022	-	-	5,022	-	5,022
Sewer Bond Fund	36,316	-	36,316	-	-	-
Total Capital Projects Funds	41,338	-	36,316	5,022	-	5,022
BUSINESS FUNDS:						
Sewer Utility Fund	77,463	206,035	190,879	92,619	-	92,619
Solid Waste Utility Fund	42,868	71,068	65,575	48,361	-	48,361
Water Utility Fund	202,353	213,396	211,107	204,642	-	204,642
Sewer System Replacement Fund	13,815	-	-	13,815	-	13,815
Total Business Funds	336,499	490,499	467,561	359,437	-	359,437
TRUST FUNDS:						
Cemetery Endowment Fund	12,977	7,144	-	20,121	-	20,121
RELATED MUNICIPAL ENTITIES:						
Library Board	12,904	26,782	27,357	12,329	-	12,329
Recreation Commission	11,909	6,000	1,854	16,055	-	16,055
Total Related Municipal Entities	24,813	32,782	29,211	28,384	-	28,384
Total Reporting Entity (Excluding Agency Funds)	$ 1,513,359	$ 1,682,027	$ 1,490,331	$ 1,705,055	$ -	$ 1,705,055

COMPOSITION OF CASH:	
Checking	$ 1,632,178
Investments - CDs	76,317
Related Municipal Entity	28,384
Total Cash	1,736,879
Less Agency Funds per Schedule 3	(31,824)
Total Reporting Entity (Excluding Agency Funds)	$ 1,705,055

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

CITY OF NICKERSON, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

The City of Nickerson is a municipal corporation governed by an elected mayor and an elected six-member council. This regulatory financial statement presents the City of Nickerson (the City), a Municipal Financial Reporting Entity, and its related municipal entities. The related municipal entities are included in the City's reporting entity because they were established to benefit the City and/or its constituents.

Library. The City of Nickerson Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City. Complete financial records for the Library Board may be reviewed at the administrative offices of the entity at 23 North Nickerson Street, Nickerson, KS 67561.

Recreation Commission. The City of Nickerson Recreation Commission Board oversees recreation activities. The Recreation Commission operates as a separate governing body, but the City levies the taxes for the Recreation Commission, and the Recreation Commission has only the powers granted by statute, K.S.A 12-1928. Complete financial records for the Recreation Commission may be reviewed at the administrative offices of the City at 15 North Nickerson Street, Nickerson, KS 67561.

(b) Regulatory Basis Fund Types

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

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

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

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

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.)

(c) 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* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts 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 KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(c) Basis of Accounting (Cont.)

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.

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper 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.

Senate Bill 13 repealed the tax lid law and introduced the use of a revenue neutral rate with an additional budget hearing required if the proposed tax levy exceeds the revenue neutral rate. These policy changes apply to the 2022 budget cycle. Additional information can be found in the Memo to State of Kansas Taxing Subdivisions (2021) at https://admin.ks.gov/offices/oar/municipal-services.

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 this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts 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. There were no such budget amendments for this year.

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

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Agency Funds, Trust Funds and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

No statutory violations were noted in the current year.

3. DEPOSITS AND INVESTMENTS

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

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

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. All deposits were legally secured at December 31, 2021.

At December 31, 2021, the City's carrying amount of deposits was $1,736,879 and the bank balance was $1,743,985, which includes municipal entity. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $278,384 was covered by federal depository insurance and $1,465,601 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.

4. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
Capital Improvements 1%	General Fund	City Ordinance	$ 14,369
Capital Improvements	General Fund	City Ordinance	60,000
Sewer Fund	Bond & Interest Fund	KSA 12-630	135,000
Water Fund	Bond & Interest Fund	City Ordinance	5,400
Water Fund	Equipment Reserve Fund	City Ordinance	25,000
General Fund	Equipment Reserve Fund	K.S.A. 12-1, 118	15,000
General Fund	Capital Improvement Fund	K.S.A. 12-1, 118	15,000

5. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2021, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest and fees Paid
General Obligation Bonds:									
Series 2012 C	0.90% to 2.80%	10/01/12	$ 416,000	10/01/22	$ 85,000	$ -	$ 40,000	$ 45,000	$ 2,340
2020 Bond	1.15% to 3.00%	10/15/20	2,930,000	02/01/50	2,930,000		75,000	2,855,000	53,267
KDHE Loan	3.04%	11/06/08	332,289	08/01/28	160,068	-	17,735	142,333	5,277
Total Contractual Indebtedness					$ 3,175,068	$ -	$ 132,735	$ 3,042,333	$ 60,884

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

	Year										
	2022	2023	2024	2025	2026	2027 to 2031	2032 to 2036	2037 to 2041	2042 to 2046	2047 to 2051	Total
Principal:											
General Obligation Bonds:											
Series 2012 C	$ 45,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 45,000
2020 Bond	70,000	70,000	70,000	70,000	70,000	380,000	475,000	525,000	590,000	535,000	2,855,000
KDHE Loan	18,341	18,968	19,617	20,287	20,981	44,138	-	-	-	-	142,333
Total Principal	133,341	88,968	89,617	90,287	90,981	424,138	475,000	525,000	590,000	535,000	3,042,333
Interest:											
General Obligation Bonds:											
Series 2012 C	1,260	-	-	-	-	-	-	-	-	-	1,260
2020 Bond	65,165	63,065	60,965	58,865	57,413	273,435	238,088	184,938	114,519	31,831	1,148,283
KDHE Loan	4,189	3,626	3,045	2,443	1,822	1,691	-	-	-	-	16,816
Total Interest	70,614	66,691	64,010	61,308	59,234	275,126	238,088	184,938	114,519	31,831	1,166,359
Total Principal and Interest	$ 203,955	$ 155,660	$ 153,627	$ 151,596	$ 150,215	$ 699,265	$ 713,088	$ 709,938	$ 704,519	$ 566,831	$ 4,208,692

6. 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 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and 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 (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were $18,667 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 $126,055. 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 this financial statement.

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.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

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

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

(b) Other Post Employment Benefits - KPERS Death and Disabilities

Death and Disability Other Post Employment Benefits. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2021.

7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(c) Other Employee Benefits

Vacation – Vacation leave is earned beginning with the completion of the first full calendar year of employment for full-time employees, including the training period, according to the following schedule:

Years of Service	Per Year
1 year of service	5 working days
2 to 7 years of service	10 working days
8 plus years of service	15 working days

Vacation may have up to 40 hours carried forward. If more than 40 hours is accumulated, it is lost. No employee may choose to receive pay instead of vacation. Any employee who resigns or is discharged for unsatisfactory performance or is laid off will receive pay for the unused vacation earned. Any employee discharged for dishonesty forfeits all vacation pay. Any retiring employee is to be paid all earned and unused vacation.

Part-time, temporary, and seasonal employees are not eligible for paid vacation leave.

Sick leave – Employees receive eight hours of sick leave for each month of employment with a maximum accumulation of 60 working days. Accrued sick leave credits are cancelled without compensation upon either the voluntary or involuntary termination of employment.

8. CLAIMS AND JUDGMENTS

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2020 to 2021 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations the City is a party to various claims, legal actions and complaints. It is the opinion of the City’s management and legal counsel that these matters are not anticipated to have a material financial impact on the City.

9. COVID-19 NOTE

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 spreads 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. Management is 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. Future potential impacts may include a decrease in certain revenues, reduced customer traffic and the temporary closure of operating hours of our offices.

9. COVID-19 NOTE (CONT.)

As a result of COVID-19, the State of Kansas has received Coronavirus State and Local Recovery Funds (SLFRF) under American Rescue Plan Act (ARPA). The SLFRF was received from the U.S. Department of Treasury. The City received SLFRF in the amount of $76,152 during 2021. The SLFRF are to be used to strengthen and improve infrastructure and continue to support the recovery related to the public health emergency. Additional information and updates on ARPA SLFRF, which includes audit requirements, can be

Management has evaluated the effects of the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

CITY OF NICKERSON, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2021

CITY OF NICKERSON, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2021

	Certified Budget	Adjustment for for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND:					
General Fund	$ 950,114	$ -	$ 950,114	$ 544,600	$ (405,514)
SPECIAL PURPOSE FUNDS:					
Capital Improvement Fund	175,772	-	175,772	60,000	(115,772)
Capital Improvements 1% Sales Tax Fund	228,632	-	228,632	96,175	(132,457)
Equipment Reserve Fund	139,280	-	139,280	25,403	(113,877)
Library Fund	28,105	-	28,105	19,200	(8,905)
Special Highway Fund	49,119	-	49,119	35,258	(13,861)
Special Parks and Recreation Fund	7,903	-	7,903	6,000	(1,903)
BOND AND INTEREST FUND:					
Bond and Interest Fund	194,061	-	194,061	170,607	(23,454)
BUSINESS FUNDS:					
Sewer Utility Fund	264,665	-	264,665	190,879	(73,786)
Solid Waste Utility Fund	101,540	-	101,540	65,575	(35,965)
Water Utility Fund	322,096	-	322,096	211,107	(110,989)
Sewer System Replacement Fund	13,815	-	13,815	-	(13,815)
TRUST FUNDS:					
Cemetery Endowment Fund	9,817	-	9,817	-	(9,817)

CITY OF NICKERSON, 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)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance - Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 206,915	$ 202,664	$ 246,618	$ (43,954)
Delinquent tax	13,667	13,916	4,373	9,543
Motor vehicle tax	43,146	45,289	38,478	6,811
Recreational vehicle tax	829	1,007	653	354
16/20M vehicle tax	398	165	791	(626)
Commercial vehicle tax	231	975	25	950
Watercraft tax	-	-	194	(194)
Local sales tax	141,246	147,539	172,300	(24,761)
Special assessments	18,169	35,038	-	35,038
Total Taxes	424,601	446,593	463,432	(16,839)
Licenses and Permits -				
Franchise taxes	61,301	82,678	71,000	11,678
Licenses and permits	885	670	2,000	(1,330)
Building permits	2,657	2,241	-	2,241
Inspections	125	430	-	430
Dog tags, impounds, adoption fees	178	231	1,000	(769)
Total Licenses and Permits	65,146	86,250	74,000	12,250
Fines, Forfeitures and Penalties -				
Court fines	140	120	1,000	(880)
Copying fees	35	62	-	62
Total Fines, Forfeitures and Penalties	175	182	1,000	(818)
Use of Money and Property -				
Interest received	1,510	1,162	5,200	(4,038)
Other -				
Reimbursements	-	62,894	3,000	59,894
Miscellaneous	96	2	-	2
Community Center	1,995	2,940	-	2,940
Donations	-	50	-	50
Zoning fees	250	50	-	50
Total Other	2,341	65,936	3,000	62,936

CITY OF NICKERSON, 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)

	2020 Actual	2021 Actual	2021 Budget	2021 Variance - Over (Under)
Receipts (Cont.)				
Transfers In -				
Transfer from Cap Imp 1% Sales Tax Fund	$ 14,369	$ 14,369	$ 14,369	$ -
Transfer from Capital Improvements Fund	-	60,000	-	60,000
Total Transfers In	14,369	74,369	14,369	60,000
Total Receipts	508,142	674,492	$ 561,001	$ 113,491
Expenditures				
General Administrative -				
Personal services	111,297	132,451	$ 90,000	$ 42,451
Contractual services	90,929	83,232	99,790	(16,558)
Commodities	31,854	91,286	25,000	66,286
Capital outlay	-	-	74,381	(74,381)
Total General Administrative	234,080	306,969	289,171	17,798
Law Enforcement -				
Contractual services	33	-	2,000	(2,000)
Street -				
Personal services	74,879	75,120	100,000	(24,880)
Contractual services	7,094	2,071	10,000	(7,929)
Commodities	94,993	102,827	78,281	24,546
Capital outlay	-	31	1,000	(969)
Total Street	176,966	180,049	189,281	(9,232)
Court -				
Contractual services	175	-	210	(210)
Commodities	24	-	4,780	(4,780)
Total Court	199	-	4,990	(4,990)
EMTs -				
Personal services	8,227	7,273	14,200	(6,927)
Contractual services	-	-	12,231	(12,231)
Commodities	2,796	6,480	5,400	1,080
Capital outlay	-	-	20,520	(20,520)
Total EMTs	11,023	13,753	52,351	(38,598)

CITY OF NICKERSON, 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)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (cont.)				
City Treasurer -				
Personal services	$ 2,958	$ 2,958	$ 3,280	$ (322)
Commodities	-	-	80	(80)
Total City Treasurer	2,958	2,958	3,360	(402)
Council -				
Personal services	3,055	2,642	4,990	(2,348)
Commodities	-	-	210	(210)
Total Council	3,055	2,642	5,200	(2,558)
Community Building -				
Contractual services	2,923	3,750	8,900	(5,150)
Commodities	3,946	4,479	-	4,479
Total Community Building	6,869	8,229	8,900	(671)
Employee Benefits -				
Health insurance	-	-	43,550	(43,550)
Workmen's compensation	-	-	8,300	(8,300)
KPERS	-	-	22,500	(22,500)
Payroll taxes	-	-	22,500	(22,500)
Total Employee Benefits	-	-	96,850	(96,850)
Other -				
Planning Commission	-	-	15,000	(15,000)
Transfer to Capital Improvements	15,000	15,000	20,000	(5,000)
Transfer to Equipment Reserve Fund	15,000	15,000	20,000	(5,000)
Cash forward	-	-	243,011	(243,011)
Total Other	30,000	30,000	298,011	(268,011)
Total Expenditures	465,183	544,600	$ 950,114	$ (405,514)
Receipts Over (Under) Expenditures	42,959	129,892		
Unencumbered Cash, Beginning	531,597	574,556		
Unencumbered Cash, Ending	$ 574,556	$ 704,448		

CITY OF NICKERSON, KANSAS

SPECIAL PURPOSE FUND

CAPITAL IMPROVEMENT 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)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Transfer from General Fund	$ 15,000	$ 15,000	$ 20,000	$ (5,000)
Transfer from Water Utility Fund	-	-	25,000	(25,000)
Total Receipts	15,000	15,000	$ 45,000	$ (30,000)
Expenditures				
Capital outlay	6,926	-	$ 123,018	$ (123,018)
Transfer to General Fund	-	60,000	-	60,000
Cash Forward	-	-	52,754	(52,754)
Total Expenditures	6,926	60,000	$ 175,772	$ (123,018)
Receipts Over (Under) Expenditures	8,074	(45,000)		
Unencumbered Cash, Beginning	130,772	138,846		
Unencumbered Cash, Ending	$ 138,846	$ 93,846		

CITY OF NICKERSON, KANSAS

SPECIAL PURPOSE FUND

CAPITAL IMPROVEMENTS 1% SALES TAX 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)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales tax	$ 72,408	$ 91,855	$ 72,000	$ 19,855
Expenditures				
Capital outlay	46,129	81,806	$ 185,029	$ (103,223)
Transfer to General Fund	14,369	14,369	14,369	-
Cash Forward	-	-	29,234	(29,234)
Total Expenditures	60,498	96,175	$ 228,632	$ (132,457)
Receipts Over (Under) Expenditures	11,910	(4,320)		
Unencumbered Cash, Beginning	149,001	160,911		
Unencumbered Cash, Ending	$ 160,911	$ 156,591		

CITY OF NICKERSON, KANSAS

SPECIAL PURPOSE FUND

EQUIPMENT 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)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Transfer from Water Utility Fund	$ 25,000	$ 25,000	$ 25,000	$ -
Transfer from General Fund	15,000	15,000	20,000	(5,000)
Total Receipts	40,000	40,000	$ 45,000	$ (5,000)
Expenditures				
Capital outlay	29,442	25,403	$ 108,852	$ (83,449)
John Deere Tractor Lease	-	-	18,659	(18,659)
Cash Forward	-	-	11,769	(11,769)
Total Expenditures	29,442	25,403	$ 139,280	$ (113,877)
Receipts Over (Under) Expenditures	10,558	14,597		
Unencumbered Cash, Beginning	158,132	168,690		
Unencumbered Cash, Ending	$ 168,690	$ 183,287		

CITY OF NICKERSON, KANSAS

SPECIAL PURPOSE FUND

LIBRARY 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)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 18,429	$ 19,182	$ 20,336	$ (1,154)
Delinquent tax	908	1,291	592	699
Motor vehicle tax	3,454	3,710	3,153	557
Recreational vehicle tax	66	83	53	30
16/20M vehicle tax	11	10	65	(55)
Commercial motor vehicle tax	18	41	2	39
Watercraft tax	-	-	16	(16)
Miscellaneous	258	160	-	160
Total Receipts	23,144	24,477	$ 24,217	$ 260
Expenditures				
Library appropriations	19,200	19,200	$ 28,105	$ (8,905)
Receipts Over (Under) Expenditures	3,944	5,277		
Unencumbered Cash, Beginning	18,353	22,297		
Unencumbered Cash, Ending	$ 22,297	$ 27,574		

CITY OF NICKERSON, KANSAS

SPECIAL PURPOSE FUND

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)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
City-County highway gas tax	$ -	$ 4,343	$ 3,160	$ 1,183
State of Kansas gas tax	26,087	28,739	22,810	5,929
Total Receipts	26,087	33,082	$ 25,970	$ 7,112
Expenditures				
Contractual services	7,711	12,462	$ 37,913	$ (25,451)
Commodities	15,000	22,796	7,300	15,496
Cash forward	-	-	3,906	(3,906)
Total Expenditures	22,711	35,258	$ 49,119	$ (13,861)
Receipts Over (Under) Expenditures	3,376	(2,176)		
Unencumbered Cash, Beginning	22,909	26,285		
Unencumbered Cash, Ending	$ 26,285	$ 24,109		

CITY OF NICKERSON, KANSAS

SPECIAL PURPOSE FUND

SPECIAL PARKS AND RECREATION 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)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 4,715	$ 4,817	$ 5,172	$ (355)
Delinquent tax	403	376	100	276
Motor vehicle tax	941	944	802	142
Recreational vehicle tax	18	22	14	8
16/20M vehicle tax	3	26	16	10
Commercial vehicle tax	5	10	1	9
Watercraft tax	-	-	4	(4)
Total Receipts	6,085	6,195	$ 6,109	$ 86
Expenditures				
Recreation Commission appropriation	6,000	6,000	$ 6,000	$ -
Contractual services	259	-	-	-
Commodities	-	-	934	(934)
Cash Forward	-	-	969	(969)
Total Expenditures	6,259	6,000	$ 7,903	$ (1,903)
Receipts Over (Under) Expenditures	(174)	195		
Unencumbered Cash, Beginning	1,733	1,559		
Unencumbered Cash, Ending	$ 1,559	$ 1,754		

CITY OF NICKERSON, KANSAS

SPECIAL PURPOSE FUND

ARPA FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts		
Grant funds	$ -	$ 76,152
Expenditures		
Contractual services	-	-
Receipts Over (Under) Expenditures	-	76,152
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 76,152

CITY OF NICKERSON, 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)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem tax	$ 33,064	$ 40,532	$ 42,594	$ (2,062)
Delinquent tax	1,463	2,506	-	2,506
Motor vehicle tax	6,213	6,672	5,671	1,001
16/20M vehicle tax	21	22	117	(95)
Recreational vehicle tax	119	148	96	52
Watercraft tax	-	-	29	(29)
Commercial vehicle tax	33	69	4	65
Transfer from Water Utility Fund	5,400	5,400	5,400	-
Transfer from Sewer Utility Fund	143,185	135,000	135,000	-
Total Receipts	189,498	190,349	$ 188,911	$ 1,438
Expenditures				
Principal	82,491	115,000	$ 84,084	$ 30,916
Interest	104,035	55,607	101,442	(45,835)
Commissions	-	-	50	(50)
Cash basis reserve	-	-	8,485	(8,485)
Total Expenditures	186,526	170,607	$ 194,061	$ (23,454)
Receipts Over (Under) Expenditures	2,972	19,742		
Unencumbered Cash, Beginning	1,616	4,588		
Unencumbered Cash, Ending	$ 4,588	$ 24,330		

CITY OF NICKERSON, KANSAS

CAPITAL PROJECTS FUND

SEWER LAGOON PROJECT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts		
Total Receipts	$ -	$ -
Expenditures		
Commodities	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	5,022	5,022
Unencumbered Cash, Ending	$ 5,022	$ 5,022

CITY OF NICKERSON, KANSAS

CAPITAL PROJECTS FUND

SEWER BOND FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts		
Loan proceeds	$ 131,004	$ -
Expenditures		
Commodities	94,688	36,316
Receipts Over (Under) Expenditures	36,316	(36,316)
Unencumbered Cash, Beginning	-	36,316
Unencumbered Cash, Ending	$ 36,316	$ -

CITY OF NICKERSON, KANSAS

BUSINESS FUND

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)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Fees collected	$ 181,922	$ 184,286	$ 185,000	$ (714)
Reimbursed expenses	-	21,749	-	21,749
Total Receipts	181,922	206,035	$ 185,000	$ 21,035
Expenditures				
Personal services	28,334	31,933	$ 42,665	$ (10,732)
Contractual services	4,806	1,831	-	1,831
Commodities	35,669	22,115	25,000	(2,885)
Capital outlay	-	-	62,000	(62,000)
Transfer to Bond and Interest Fund	143,185	135,000	135,000	-
Total Expenditures	211,994	190,879	$ 264,665	$ (73,786)
Receipts Over (Under) Expenditures	(30,072)	15,156		
Unencumbered Cash, Beginning	107,535	77,463		
Unencumbered Cash, Ending	$ 77,463	$ 92,619		

CITY OF NICKERSON, KANSAS

BUSINESS FUND

SOLID WASTE 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)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Trash service fees	$ 67,591	$ 71,068	$ 64,000	$ 7,068
Expenditures				
Contractual services	64,489	65,575	$ 101,540	$ (35,965)
Receipts Over (Under) Expenditures	3,102	5,493		
Unencumbered Cash, Beginning	39,766	42,868		
Unencumbered Cash, Ending	$ 42,868	$ 48,361		

CITY OF NICKERSON, KANSAS

BUSINESS FUND

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)

		2021		
	2020	Actual	Budget	Variance - Over (Under)
Receipts				
Sale of water	$ 172,957	$ 177,982	$ 200,000	$ (22,018)
Local sales tax	1,528	1,545	-	1,545
Hookup fees	2,061	2,250	-	2,250
Franchise fees	9,878	16,427	-	16,427
Miscellaneous	26,274	15,192	-	15,192
Total Receipts	212,698	213,396	$ 200,000	$ 13,396
Expenditures				
Personal services	71,084	79,836	$ 75,000	$ 4,836
Contractual services	28,224	27,699	80,000	(52,301)
Commodities	46,528	50,160	39,000	11,160
Capital outlay	-	-	50,229	(50,229)
KDHE loan payment	23,012	23,012	22,467	545
Transfer to Bond and Interest Fund	5,400	5,400	5,400	-
Transfer to Equipment Reserve Fund	25,000	25,000	25,000	-
Transfer to Capital Improvement Fund	-	-	25,000	(25,000)
Total Expenditures	199,248	211,107	$ 322,096	$ (110,989)
Receipts Over (Under) Expenditures	13,450	2,289		
Unencumbered Cash, Beginning	188,903	202,353		
Unencumbered Cash, Ending	$ 202,353	$ 204,642		

CITY OF NICKERSON, KANSAS

BUSINESS FUND

SEWER SYSTEM REPLACEMENT 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)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Utility service fees	$ -	$ -	$ -	$ -
Expenditures				
Cash forward	-	-	$ 13,815	$ (13,815)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	13,815	13,815		
Unencumbered Cash, Ending	$ 13,815	$ 13,815		

CITY OF NICKERSON, KANSAS

TRUST FUND

CEMETERY ENDOWMENT 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)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sale of lots	$ 3,530	$ 5,524	$ 400	$ 5,124
Monument fee	70	245	-	245
Services	1,960	1,375	-	1,375
Total Receipts	5,560	7,144	$ 400	$ 6,744
Expenditures				
Contractual services	-	-	$ 5,837	$ (5,837)
Commodities	1,600	-	-	-
Cash Forward	-	-	3,980	(3,980)
Total expenditures	1,600	-	$ 9,817	$ (9,817)
Receipts Over (Under) Expenditures	3,960	7,144		
Unencumbered Cash, Beginning	9,017	12,977		
Unencumbered Cash, Ending	$ 12,977	$ 20,121		

CITY OF NICKERSON, KANSAS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Penalty Clearing Fund	$ 21,317	$ 10,507	$ -	$ 31,824

CITY OF NICKERSON, KANSAS

RELATED MUNICIPAL ENTITY

LIBRARY BOARD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts		
Appropriations	$ 19,200	$ 19,200
Grants	6,485	7,102
Fines and donations	185	480
Total Receipts	25,870	26,782
Expenditures		
Books and periodicals	338	799
Payroll	14,180	14,126
Payroll taxes	2,837	3,198
Supplies and materials	2,309	4,420
Utilities	4,202	4,814
Grant Expenditures	600	-
Total Expenditures	24,466	27,357
Receipts Over (Under) Expenditures	1,404	(575)
Unencumbered Cash, Beginning	11,500	12,904
Unencumbered Cash, Ending	$ 12,904	$ 12,329

CITY OF NICKERSON, KANSAS

RELATED MUNICIPAL ENTITY

RECREATION COMMISSION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts		
Appropriations	$ 6,000	$ 6,000
Miscellaneous	90	-
Total Receipts	6,090	6,000
Expenditures		
Repairs	-	1,578
Miscellaneous	-	91
Program costs	1,017	185
Total Expenditures	1,017	1,854
Receipts Over (Under) Expenditures	5,073	4,146
Unencumbered Cash, Beginning	6,836	11,909
Unencumbered Cash, Ending	$ 11,909	$ 16,055