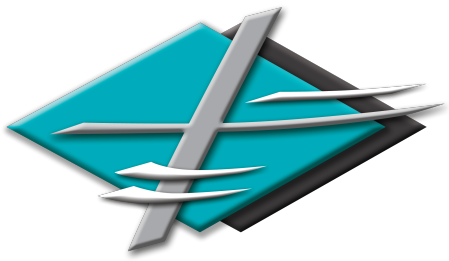
CITY OF NICKERSON, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2022



LOYD GROUP, LLC

Certified Public Accountants

CITY OF NICKERSON, KANSAS
CITY OF THE SECOND CLASS
For The Year Ended December 31, 2022

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, 2022

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CITY OF NICKERSON, KANSAS

For the Year Ended December 31, 2022

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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, 2022 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Unmodified Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

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.

We 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, 2021 (not presented herein), and have issued their report thereon dated June 2, 2022, which contained an unmodified opinion on the basic financial statement. The 2021 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 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2022 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
May 12, 2023

CITY OF NICKERSON, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:						
General Fund	$ 704,448	$ 599,266	$ 531,116	$ 772,598	$ (88)	$ 772,510
SPECIAL PURPOSE FUNDS:						
Capital Improvement Fund	93,846	20,000	-	113,846	-	113,846
Capital Improvements 1% Sales Tax Fund	156,591	105,446	14,369	247,668	-	247,668
Equipment Reserve Fund	183,287	20,000	82,788	120,499	-	120,499
Library Fund	27,574	24,640	19,200	33,014	-	33,014
Special Highway Fund	24,109	28,481	10,212	42,378	-	42,378
Special Parks and Recreation Fund	1,754	6,370	6,000	2,124	-	2,124
ARPA Fund	76,152	76,152	55,512	96,792	-	96,792
Total Special Purpose Funds	563,313	281,089	188,081	656,321	-	656,321
BOND AND INTEREST FUND:						
Bond and Interest Fund	24,330	176,636	181,424	19,542	-	19,542
CAPITAL PROJECTS FUNDS:						
Sewer Lagoon Project Fund	5,022	-	-	5,022	-	5,022
BUSINESS FUNDS:						
Sewer Utility Fund	92,619	185,511	182,855	95,275	-	95,275
Solid Waste Utility Fund	48,361	74,071	67,338	55,094	-	55,094
Water Utility Fund	204,642	212,831	224,101	193,372	-	193,372
Sewer System Replacement Fund	13,815	-	-	13,815	-	13,815
Total Business Funds	359,437	472,413	474,294	357,556	-	357,556
TRUST FUNDS:						
Cemetery Endowment Fund	20,121	15,424	56	35,489	-	35,489
RELATED MUNICIPAL ENTITIES:						
Library Board	12,329	27,082	27,693	11,718	-	11,718
Recreation Commission	16,055	6,015	3,526	18,544	-	18,544
Total Related Municipal Entities	28,384	33,097	31,219	30,262	-	30,262
Total Reporting Entity (Excluding Agency Funds)	$ 1,705,055	$ 1,577,925	$ 1,406,190	$ 1,876,790	$ (88)	$ 1,876,702

COMPOSITION OF CASH:	
Checking	$ 1,813,321
Investments - CDs	76,317
Related Municipal Entity	30,262
Total Cash	1,919,900
Less Agency Funds per Schedule 3	(43,198)
Total Reporting Entity (Excluding Agency Funds)	$ 1,876,702

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, 2022

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.

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 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, 2022.

At December 31, 2022, the City's carrying amount of deposits was $1,919,900 and the bank balance was $1,927,052, which includes municipal entity. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $280,262 was covered by federal depository insurance and $1,646,790 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
Sewer Fund	Bond & Interest Fund	KSA 12-630	120,705
General Fund	Equipment Reserve Fund	K.S.A. 12-1, 118	20,000
General Fund	Capital Improvement Fund	K.S.A. 12-1, 118	20,000
			$ 175,074

5. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2022, 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	$ 45,000	$ -	$ 45,000	$ -	$ 1,260
2020 Bond	1.15% to 3.00%	10/15/20	2,930,000	02/01/50	2,855,000	-	70,000	2,785,000	65,165
KDHE Loan	3.04%	11/06/08	332,289	08/01/28	142,333	-	18,341	123,992	4,670
Total Contractual Indebtedness					$ 3,042,333	$ -	$ 133,341	$ 2,908,992	$ 71,095

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

	Year										
	2023	2024	2025	2026	2027	2028 to 2032	2033 to 2037	2038 to 2042	2043 to 2047	2048 to 2051	Total
Principal:											
General Obligation Bonds:											
2020 Bond	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 70,000	$ 400,000	$ 485,000	$ 535,000	$ 610,000	$ 405,000	$ 2,785,000
KDHE Loan	18,968	19,617	20,287	20,981	21,698	22,441	-	-	-	-	123,992
Total Principal	88,968	89,617	90,287	90,981	91,698	422,441	485,000	535,000	610,000	405,000	2,908,992
Interest:											
General Obligation Bonds:											
2020 Bond	63,065	60,965	58,865	57,413	56,608	267,840	229,075	171,938	98,444	18,906	1,083,119
KDHE Loan	3,626	3,045	2,443	1,822	1,178	513	-	-	-	-	12,627
Total Interest	66,691	64,010	61,308	59,234	57,786	268,353	229,075	171,938	98,444	18,906	1,095,746
Total Principal and Interest	$ 155,659	$ 153,627	$ 151,595	$ 150,215	$ 149,484	$ 690,794	$ 714,075	$ 706,938	$ 708,444	$ 423,906	$ 4,004,738

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 8.9% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were $19,271 for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was $206,856. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in 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, 2022.

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 2021 to 2022 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. SUBSEQUENT EVENTS

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, 2022

CITY OF NICKERSON, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2022

	Certified Budget	Adjustment for for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND:					
General Fund	$ 988,589	$ -	$ 988,589	$ 531,116	$ (457,473)
SPECIAL PURPOSE FUNDS:					
Capital Improvement Fund	105,828	-	105,828	-	(105,828)
Capital Improvements 1% Sales Tax Fund	105,513	-	105,513	14,369	(91,144)
Equipment Reserve Fund	131,179	-	131,179	82,788	(48,391)
Library Fund	43,435	-	43,435	19,200	(24,235)
Special Highway Fund	39,752	-	39,752	10,212	(29,540)
Special Parks and Recreation Fund	6,934	-	6,934	6,000	(934)
BOND AND INTEREST FUND:					
Bond and Interest Fund	195,415	-	195,415	181,424	(13,991)
BUSINESS FUNDS:					
Sewer Utility Fund	203,798	-	203,798	182,855	(20,943)
Solid Waste Utility Fund	80,868	-	80,868	67,338	(13,530)
Water Utility Fund	280,257	-	280,257	224,101	(56,156)
Sewer System Replacement Fund	13,815	-	13,815	-	(13,815)
TRUST FUNDS:					
Cemetery Endowment Fund	7,940	-	7,940	56	(7,884)

CITY OF NICKERSON, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 202,664	$ 233,298	$ 251,354	$ (18,056)
Delinquent tax	13,916	9,419	4,373	5,046
Motor vehicle tax	45,289	43,112	43,120	(8)
Recreational vehicle tax	1,007	2,668	836	1,832
16/20M vehicle tax	165	158	458	(300)
Commercial vehicle tax	975	911	285	626
Watercraft tax	-	-	240	(240)
Local sales tax	147,539	163,619	172,300	(8,681)
Special assessments	35,038	18,996	-	18,996
Total Taxes	446,593	472,181	472,966	(785)
Licenses and Permits -				
Franchise taxes	82,678	85,253	71,000	14,253
Licenses and permits	670	655	2,000	(1,345)
Building permits	2,241	3,561	-	3,561
Inspections	430	60	-	60
Dog tags, impounds, adoption fees	231	295	1,000	(705)
Total Licenses and Permits	86,250	89,824	75,000	14,824
Fines, Forfeitures and Penalties -				
Court fines	120	20	1,000	(980)
Copying fees	62	84	-	84
Total Fines, Forfeitures and Penalties	182	104	1,000	(896)
Use of Money and Property -				
Interest received	1,162	1,283	-	1,283
Other -				
Reimbursements	62,894	-	1,000	(1,000)
Miscellaneous	2	-	1,000	(1,000)
Community Center	2,940	3,505	-	3,505
Donations	50	-	-	-
Zoning fees	50	18,000	-	18,000
Total Other	65,936	21,505	2,000	19,505

CITY OF NICKERSON, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual	2022 Budget	2022 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	-	-	-
Total Transfers In	74,369	14,369	14,369	-
Total Receipts	674,492	599,266	$ 565,335	$ 33,931
Expenditures				
General Administrative -				
Personal services	132,451	137,205	$ 90,000	$ 47,205
Contractual services	83,232	97,108	99,790	(2,682)
Commodities	91,286	34,220	25,000	9,220
Capital outlay	-	-	74,381	(74,381)
Total General Administrative	306,969	268,533	289,171	(20,638)
Law Enforcement -				
Contractual services	-	110	2,000	(1,890)
Street -				
Personal services	75,120	83,732	100,000	(16,268)
Contractual services	2,071	3,062	10,000	(6,938)
Commodities	102,827	108,304	78,281	30,023
Capital outlay	31	-	1,000	(1,000)
Total Street	180,049	195,098	189,281	5,817
Court -				
Contractual services	-	-	210	(210)
Commodities	-	-	4,780	(4,780)
Total Court	-	-	4,990	(4,990)
EMTs -				
Personal services	7,273	8,604	14,200	(5,596)
Contractual services	-	-	12,231	(12,231)
Commodities	6,480	4,552	5,400	(848)
Capital outlay	-	-	20,520	(20,520)
Total EMTs	13,753	13,156	52,351	(39,195)

CITY OF NICKERSON, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (cont.)				
City Treasurer -				
Personal services	$ 2,958	$ 3,059	$ 3,280	$ (221)
Commodities	-	-	80	(80)
Total City Treasurer	2,958	3,059	3,360	(301)
Council -				
Personal services	2,642	2,861	4,990	(2,129)
Commodities	-	-	210	(210)
Total Council	2,642	2,861	5,200	(2,339)
Community Building -				
Contractual services	3,750	3,900	8,900	(5,000)
Commodities	4,479	4,399	-	4,399
Total Community Building	8,229	8,299	8,900	(601)
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	20,000	20,000	-
Transfer to Equipment Reserve Fund	15,000	20,000	20,000	-
Cash forward	-	-	281,486	(281,486)
Total Other	30,000	40,000	336,486	(296,486)
Total Expenditures	544,600	531,116	$ 988,589	$ (457,473)
Receipts Over (Under) Expenditures	129,892	68,150		
Unencumbered Cash, Beginning	574,556	704,448		
Unencumbered Cash, Ending	$ 704,448	$ 772,598		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Transfer from General Fund	$ 15,000	$ 20,000	$ 20,000	$ -
Transfer from Water Utility Fund	-	-	25,000	(25,000)
Total Receipts	15,000	20,000	$ 45,000	$ (25,000)
Expenditures				
Capital outlay	-	-	$ 105,000	$ (105,000)
Transfer to General Fund	60,000	-	-	-
Cash Forward	-	-	828	(828)
Total Expenditures	60,000	-	$ 105,828	$ (105,828)
Receipts Over (Under) Expenditures	(45,000)	20,000		
Unencumbered Cash, Beginning	138,846	93,846		
Unencumbered Cash, Ending	$ 93,846	$ 113,846		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales tax	$ 91,855	$ 105,446	$ 72,000	$ 33,446
Expenditures				
Capital outlay	81,806	-	$ 50,000	$ (50,000)
Transfer to General Fund	14,369	14,369	14,369	-
Cash Forward	-	-	41,144	(41,144)
Total Expenditures	96,175	14,369	$ 105,513	$ (91,144)
Receipts Over (Under) Expenditures	(4,320)	91,077		
Unencumbered Cash, Beginning	160,911	156,591		
Unencumbered Cash, Ending	$ 156,591	$ 247,668		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Transfer from Water Utility Fund	$ 25,000	$ -	$ 25,000	$ (25,000)
Transfer from General Fund	15,000	20,000	20,000	-
Total Receipts	40,000	20,000	$ 45,000	$ (25,000)
Expenditures				
Capital outlay	25,403	82,788	$ 108,852	$ (26,064)
John Deere Tractor Lease	-	-	18,659	(18,659)
Cash Forward	-	-	3,668	(3,668)
Total Expenditures	25,403	82,788	$ 131,179	$ (48,391)
Receipts Over (Under) Expenditures	14,597	(62,788)		
Unencumbered Cash, Beginning	168,690	183,287		
Unencumbered Cash, Ending	$ 183,287	$ 120,499		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 19,182	$ 19,566	$ 20,727	$ (1,161)
Delinquent tax	1,291	789	592	197
Motor vehicle tax	3,710	3,615	3,556	59
Recreational vehicle tax	83	79	69	10
16/20M vehicle tax	10	508	38	470
Commercial motor vehicle tax	41	243	24	219
Watercraft tax	-	-	20	(20)
Miscellaneous	160	(160)	-	(160)
Total Receipts	24,477	24,640	$ 25,026	$ (386)
Expenditures				
Library appropriations	19,200	19,200	$ 43,435	$ (24,235)
Receipts Over (Under) Expenditures	5,277	5,440		
Unencumbered Cash, Beginning	22,297	27,574		
Unencumbered Cash, Ending	$ 27,574	$ 33,014		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
City-County highway gas tax	$ 4,343	$ 985	$ 3,600	$ (2,615)
State of Kansas gas tax	28,739	27,496	25,660	1,836
Total Receipts	33,082	28,481	$ 29,260	$ (779)
Expenditures				
Contractual services	12,462	161	$ 8,000	$ (7,839)
Commodities	22,796	10,051	15,000	(4,949)
Cash forward	-	-	16,752	(16,752)
Total Expenditures	35,258	10,212	$ 39,752	$ (29,540)
Receipts Over (Under) Expenditures	(2,176)	18,269		
Unencumbered Cash, Beginning	26,285	24,109		
Unencumbered Cash, Ending	$ 24,109	$ 42,378		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 4,817	$ 5,049	$ 5,157	$ (108)
Delinquent tax	376	355	100	255
Motor vehicle tax	944	929	904	25
Recreational vehicle tax	22	17	18	(1)
16/20M vehicle tax	26	4	10	(6)
Commercial vehicle tax	10	16	6	10
Watercraft tax	-	-	5	(5)
Total Receipts	6,195	6,370	$ 6,200	$ 170
Expenditures				
Recreation Commission appropriation	6,000	6,000	$ 6,000	$ -
Commodities	-	-	934	(934)
Total Expenditures	6,000	6,000	$ 6,934	$ (934)
Receipts Over (Under) Expenditures	195	370		
Unencumbered Cash, Beginning	1,559	1,754		
Unencumbered Cash, Ending	$ 1,754	$ 2,124		

CITY OF NICKERSON, KANSAS

SPECIAL PURPOSE FUND

ARPA FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Grant funds	$ 76,152	$ 76,152
Expenditures		
Contractual services	-	55,512
Receipts Over (Under) Expenditures	76,152	20,640
Unencumbered Cash, Beginning	-	76,152
Unencumbered Cash, Ending	$ 76,152	$ 96,792

CITY OF NICKERSON, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem tax	$ 40,532	$ 45,585	$ 47,706	$ (2,121)
Delinquent tax	2,506	2,482	-	2,482
Motor vehicle tax	6,672	7,553	7,447	106
16/20M vehicle tax	22	45	79	(34)
Recreational vehicle tax	148	166	145	21
Watercraft tax	-	-	42	(42)
Commercial vehicle tax	69	100	49	51
Transfer from Water Utility Fund	5,400	-	5,400	(5,400)
Transfer from Sewer Utility Fund	135,000	120,705	120,705	-
Total Receipts	190,349	176,636	$ 181,573	$ (4,937)
Expenditures				
Principal	115,000	115,000	$ 115,000	$ -
Interest	55,607	66,424	66,425	(1)
Commissions	-	-	50	(50)
Cash basis reserve	-	-	13,940	(13,940)
Total Expenditures	170,607	181,424	$ 195,415	$ (13,991)
Receipts Over (Under) Expenditures	19,742	(4,788)		
Unencumbered Cash, Beginning	4,588	24,330		
Unencumbered Cash, Ending	$ 24,330	$ 19,542		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Loan proceeds	$ -	$ -
Expenditures		
Commodities	36,316	-
Receipts Over (Under) Expenditures	(36,316)	-
Unencumbered Cash, Beginning	36,316	-
Unencumbered Cash, Ending	$ -	$ -

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Fees collected	$ 184,286	$ 185,511	$ 185,000	$ 511
Reimbursed expenses	21,749	-	-	-
Total Receipts	206,035	185,511	$ 185,000	$ 511
Expenditures				
Personal services	31,933	33,121	$ 30,000	$ 3,121
Contractual services	1,831	7,492	-	7,492
Commodities	22,115	21,537	48,798	(27,261)
Transfer to Bond and Interest Fund	135,000	120,705	120,705	-
Total Expenditures	190,879	182,855	$ 203,798	$ (20,943)
Receipts Over (Under) Expenditures	15,156	2,656		
Unencumbered Cash, Beginning	77,463	92,619		
Unencumbered Cash, Ending	$ 92,619	$ 95,275		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Trash service fees	$ 71,068	$ 74,071	$ 64,000	$ 10,071
Expenditures				
Contractual services	65,575	67,338	$ 69,000	$ (1,662)
Cash forward	-	-	11,868	(11,868)
Total Expenditures	65,575	67,338	80,868	(13,530)
Receipts Over (Under) Expenditures	5,493	6,733		
Unencumbered Cash, Beginning	42,868	48,361		
Unencumbered Cash, Ending	$ 48,361	$ 55,094		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance - Over (Under)
Receipts				
Sale of water	$ 177,982	$ 186,174	$ 200,000	$ (13,826)
Local sales tax	1,545	1,714	-	1,714
Hookup fees	2,250	1,761	-	1,761
Franchise fees	16,427	9,659	-	9,659
Miscellaneous	15,192	13,523	-	13,523
Total Receipts	213,396	212,831	$ 200,000	$ 12,831
Expenditures				
Personal services	79,836	82,810	$ 75,000	$ 7,810
Contractual services	27,699	55,847	50,000	5,847
Commodities	50,160	62,432	39,000	23,432
Capital outlay	-	-	25,000	(25,000)
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)
Cash forward	-	-	13,390	(13,390)
Total Expenditures	211,107	224,101	$ 280,257	$ (56,156)
Receipts Over (Under) Expenditures	2,289	(11,270)		
Unencumbered Cash, Beginning	202,353	204,642		
Unencumbered Cash, Ending	$ 204,642	$ 193,372		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sale of lots	$ 5,524	$ 13,509	$ 400	$ 13,109
Monument fee	245	105	-	105
Services	1,375	1,810	-	1,810
Total Receipts	7,144	15,424	$ 400	$ 15,024
Expenditures				
Commodities	-	56	$ 5,837	$ (5,781)
Cash Forward	-	-	2,103	(2,103)
Total expenditures	-	56	$ 7,940	$ (7,884)
Receipts Over (Under) Expenditures	7,144	15,368		
Unencumbered Cash, Beginning	12,977	20,121		
Unencumbered Cash, Ending	$ 20,121	$ 35,489		

CITY OF NICKERSON, KANSAS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Penalty Clearing Fund	$ 31,824	$ 11,374	$ -	$ 43,198

CITY OF NICKERSON, KANSAS

RELATED MUNICIPAL ENTITY

LIBRARY BOARD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Appropriations	$ 19,200	$ 19,200
Grants	7,102	6,846
Fines and donations	480	1,036
Total Receipts	26,782	27,082
Expenditures		
Books and periodicals	799	1,993
Payroll	14,126	13,548
Payroll taxes	3,198	1,344
Supplies and materials	4,420	5,264
Utilities	4,814	5,044
Grant Expenditures	-	500
Total Expenditures	27,357	27,693
Receipts Over (Under) Expenditures	(575)	(611)
Unencumbered Cash, Beginning	12,904	12,329
Unencumbered Cash, Ending	$ 12,329	$ 11,718

CITY OF NICKERSON, KANSAS

RELATED MUNICIPAL ENTITY

RECREATION COMMISSION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Appropriations	$ 6,000	$ 6,000
Miscellaneous	-	15
Total Receipts	6,000	6,015
Expenditures		
Concessions		22
Miscellaneous	91	3,020
Concessions	-	484
Total Expenditures	1,854	3,526
Receipts Over (Under) Expenditures	4,146	2,489
Unencumbered Cash, Beginning	11,909	16,055
Unencumbered Cash, Ending	$ 16,055	$ 18,544