ATTICA UNIFIED SCHOOL DISTRICT NO. 511
ATTICA, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2021

BFR

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
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INDEPENDENT AUDITORS' REPORT

Board of Education
Attica Unified School District No. 511
Attica, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Attica Unified School District No. 511, Attica, Kansas**, as of and for the year ended **June 30, 2021,** and the related notes to the financial statement.

Management's Responsibility 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 to meet the financial reporting requirements of the State of Kansas. 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.

Auditors' Responsibility
Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Board of Education
Attica Unified School District No. 511

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
As described in Note 1 of the financial statement, the financial statement is prepared by **Attica Unified School District No. 511, Attica, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the 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 **Attica Unified School District No. 511, Attica, Kansas,** as of **June 30, 2021**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Attica Unified School District No. 511, Attica, Kansas**, as of **June 30, 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.

Report on Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for 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.

Board of Education
Attica Unified School District No. 511

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2020 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2020 basic financial statement upon which we rendered an unmodified opinion dated June 9, 2021. The 2020 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link http://da.ks.gov/ar/muniserv/. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the 2020 basic financial statement as a whole, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
August 6, 2021

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 1,845,703	$ 1,845,703	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	46,267	0	508,258	528,908	25,617	0	25,617
Preschool-Aged At-Risk	0	0	9,138	9,138	0	0	0
At Risk (K-12)	0	0	135,000	135,000	0	0	0
Capital Outlay	335,871	0	154,236	83,542	406,565	0	406,565
Driver Training	4,650	0	0	0	4,650	0	4,650
Food Service	0	0	94,672	94,672	0	0	0
Professional Development	0	0	8,465	6,694	1,771	0	1,771
Special Education	0	0	299,083	299,083	0	0	0
Career and Postsecondary Education	0	0	14,164	14,164	0	0	0
KPERS Contribution	0	0	211,315	211,315	0	0	0
Federal Funds	0	0	197,174	197,174	0	0	0
Gifts and Grants	100,647	0	12,035	14,281	98,401	0	98,401
Contingency Reserve	113,611	0	0	7,000	106,611	0	106,611
Textbook and Student Material Revolving	0	0	6,939	1,446	5,493	0	5,493
District Activity Funds	18,947	0	64,228	59,095	24,080	0	24,080
	$ 619,993	$ 0	$ 3,560,410	$ 3,507,215	$ 673,188	$ 0	$ 673,188

Composition of Cash:	
Checking Accounts	$ 471,661
Money Market Account	232,597
	704,258
Agency Funds	(31,070)
	$ 673,188

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

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Attica Unified School District No. 511 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Attica, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

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-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.

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

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

The 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.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond and interest 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 of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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 was one amendment for the year ended June 30, 2021.

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 the prior year's accounts payable and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

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

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook and Student Material Revolving Fund
District Activity Funds	

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.

Note 2 - In Substance Receipt in Transit:

The District received $139,157 subsequent to June 30, 2021, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2021.

Note 3 - Defined Benefit Pension Plan:

Plan description
The District 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 of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.15% and 14.41%, respectively, for the fiscal year ended June 30, 2020. The actuarially determined employer contribution rate and the statutory contribution rate was 15.59% and 14.23% for the fiscal year ended June 30, 2021.

Senate Substitute for House Bill 2052 authorized the delay of $64.1 million in fiscal year 2017 contributions. These contributions were set up as a long-term receivable. Payment is scheduled to be made in a series of twenty annual payments of $6.4 million dollars per year beginning in fiscal year 2018. Senate Substitute for House Bill 2002 authorized the delay of $194.0 million in fiscal year 2019 contributions. Payment is scheduled to be made in a series of twenty annual paymentsof $19.4 million starting in fiscal year 2020.

House Substitute for Senate Bill 109 from the 2018 Legislative session provided for additional funding for the KPERS School Group. A payment of $56 million was paid in fiscal year 2018. This bill also authorized a payment of $82 million in fiscal year 2019. The 2019 legislative session authorized an additional fiscal year payment for the KPERS School Group. 2019 Senate Bill 9 authorized a payment of $115 million for the KPERS School Group. House Substitute for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in fiscal year 2020 of $51 million.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $211,315 for the year ended June 30, 2021.

Net Pension Liability

At June 30, 2021, the District's proportionate share of the collective net pension liability reported by KPERS was $2,102,153. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2020. 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.

Note 4 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District 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 District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District'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 District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District 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 District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2021.

At June 30, 2021, the District's carrying amount of deposits was $704,258 and the bank balance was $701,339. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $482,597 was covered by federal depository insurance and the remaining $218,742 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 5 - Contingencies:

Grant Programs
The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management
The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 6 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 7 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:						
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Food Service	Professional Development	Special Education	Career and Postsecondary Education	Total
General Fund	$ 9,138	$ 23,378	$ 12,134	$ 4,292	$ 288,468	$ 14,164	$ 351,574
Supplemental General Fund	0	111,622	0	0	0	0	111,622
	$ 9,138	$ 135,000	$ 12,134	$ 4,292	$ 288,468	$ 14,164	$ 463,196

Note 8 - Subsequent Events:

The District has evaluated subsequent events through August 6, 2021, the date which the financial statement was available to be issued.

Note 9 - Reimbursed Expenditures:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under the KMAAG regulatory basis of accounting.

Note 10 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District 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 the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District 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.

Note 11 - Long-Term Debt:

Principal and interest payments are due monthly for the Lease Purchase Agreement.

Terms for long-term liabilities for the District for the year ended June 30, 2021, were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
Lease Purchase Agreement				
Metal Building	3.502	5/20/2019	$ 128,420	5/20/2029

Changes in long-term liabilities for the District for the year ended June 30, 2021, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Lease Purchase Agreement					
Metal Building	$ 116,569	$ 0	$ 11,344	$ 105,225	$ 3,888

Annual lease purchase agreement payments through maturity are as follows:

	Principal	Interest	Total Principal and Interest
2022	$ 11,746	$ 3,486	$ 15,232
2023	12,162	3,069	15,231
2024	12,594	2,638	15,232
2025	13,040	2,191	15,231
2026	13,503	1,729	15,232
2027-2029	42,180	2,244	44,424
	$ 105,225	$ 15,357	$ 120,582

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 1,809,781	$ (47,061)	$ 82,983	$ 1,845,703	$ 1,845,703	$ 0
Special Purpose Funds						
Supplemental General	528,908	0	0	528,908	528,908	0
Preschool-Aged At-Risk	10,000	0	0	10,000	9,138	(862)
At Risk (K-12)	135,000	0	0	135,000	135,000	0
Capital Outlay	499,777	0	0	499,777	83,542	(416,235)
Driver Training	9,150	0	0	9,150	0	(9,150)
Food Service	110,000	0	0	110,000	94,672	(15,328)
Professional Development	20,000	0	0	20,000	6,694	(13,306)
Special Education	336,500	0	0	336,500	299,083	(37,417)
Career and Postsecondary Education	15,000	0	0	15,000	14,164	(836)
KPERS Contribution	236,193	0	0	236,193	211,315	(24,878)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	197,174	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	14,281	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	7,000	XXXXXXXXXX
Textbook and Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	1,446	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	59,095	XXXXXXXXXX
	$ 3,710,309	$ (47,061)	$ 82,983	$ 3,746,231	$ 3,507,215	$ (518,012)

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 61,340	$ 82,983	$ 0	$ 82,983
State Sources	1,685,361	1,762,720	1,809,781	(47,061)
	1,746,701	1,845,703	$ 1,809,781	$ 35,922
Expenditures				
Instruction	814,067	1,024,557	$ 923,554	$ 101,003
Student Support Services	35,840	15,305	34,800	(19,495)
Instructional Support Services	24,318	24,296	25,600	(1,304)
General Administration	97,490	103,158	100,080	3,078
School Administration	127,227	127,076	132,610	(5,534)
Central Services	104,590	102,266	108,300	(6,034)
Operations & Maintenance	118,948	97,045	21,839	75,206
Student Transportation Services	504	426	0	426
Transfers	432,464	351,574	462,998	(111,424)
Adjustment to Comply With Legal Max	0	0	(47,061)	47,061
Adjustment for Qualifying Budget Credits	0	0	82,983	(82,983)
	1,755,448	1,845,703	$ 1,845,703	$ 0
Receipts Over (Under) Expenditures	(8,747)	0		
Unencumbered Cash, Beginning	8,747	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 275,058	$ 241,963	$ 212,955	$ 29,008
County Sources	20,636	17,920	21,311	(3,391)
State Sources	246,552	248,375	248,375	0
	542,246	508,258	$ 482,641	$ 25,617
Expenditures				
Instruction	212,072	167,642	$ 162,788	$ 4,854
Student Support Services	47,205	44,079	48,600	(4,521)
Instructional Support Staff	137	0	0	0
General Administration	26,355	20,371	17,400	2,971
School Administration	160	0	0	0
Operations & Maintenance	97,756	85,596	76,500	9,096
Student Transportation Serv	97,758	99,598	88,620	10,978
Transfers	39,148	111,622	135,000	(23,378)
	520,591	528,908	$ 528,908	$ 0
Receipts Over (Under) Expenditures	21,655	(20,650)		
Unencumbered Cash, Beginning	24,612	46,267		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 46,267	$ 25,617		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 6,654	$ 9,138	$ 10,000	$ (862)
	6,654	9,138	$ 10,000	$ (862)
Expenditures				
Instruction	6,654	9,138	$ 10,000	$ (862)
	6,654	9,138	$ 10,000	$ (862)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

At Risk Fund (K-12)	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 134,511	$ 135,000	$ 135,000	$ 0
	134,511	135,000	$ 135,000	$ 0
Expenditures				
Instruction	134,511	130,838	$ 135,000	$ (4,162)
Instruction Support Staff	0	507	0	507
School Administration	0	825	0	825
Central Services	0	2,830	0	2,830
	134,511	135,000	$ 135,000	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 146,214	$ 121,805	$ 130,073	$ (8,268)
County Sources	5,485	6,151	7,194	(1,043)
State Sources	34,561	26,280	26,639	(359)
	186,260	154,236	$ 163,906	$ (9,670)
Expenditures				
Instruction	0	0	$ 48,376	$ (48,376)
Student Support Services	1,500	0	0	0
Operations & Maintenance	49,027	68,311	161,631	(93,320)
Transportation	0	0	100,000	(100,000)
Facility Acquisition & Construction Services	92,358	15,231	189,770	(174,539)
	142,885	83,542	$ 499,777	$ (416,235)
Receipts Over (Under) Expenditures	43,375	70,694		
Unencumbered Cash, Beginning	292,496	335,871		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 335,871	$ 406,565		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Driver Training Fund		Current Year		
	Prior Year Actual	Actual	Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 2,700	$ 0	$ 3,000	$ (3,000)
State Sources	1,950	0	1,500	(1,500)
	4,650	0	$ 4,500	$ (4,500)
Expenditures				
Instruction	0	0	$ 9,150	$ (9,150)
	0	0	$ 9,150	$ (9,150)
Receipts Over (Under) Expenditures	4,650	0		
Unencumbered Cash, Beginning	0	4,650		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 4,650	$ 4,650		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 19,008	$ 7,695	$ 29,345	$ (21,650)
State Sources	841	856	768	88
Federal Sources	43,687	73,987	57,064	16,923
Transfers	18,480	12,134	22,823	(10,689)
	82,016	94,672	$ 110,000	$ (15,328)
Expenditures				
Operations & Maintenance	12,269	4,385	$ 2,450	$ 1,935
Food Service Operations	86,173	90,287	107,550	(17,263)
	98,442	94,672	$ 110,000	$ (15,328)
Receipts Over (Under) Expenditures	(16,426)	0		
Unencumbered Cash, Beginning	16,426	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 2,520	$ 4,173	$ 2,625	$ 1,548
Transfers	4,751	4,292	17,375	(13,083)
	7,271	8,465	$ 20,000	$ (11,535)
Expenditures				
Instructional Support Staff	17,837	6,694	$ 20,000	$ (13,306)
	17,837	6,694	$ 20,000	$ (13,306)
Receipts Over (Under) Expenditures	(10,566)	1,771		
Unencumbered Cash, Beginning	10,566	0		
	0			
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 1,771		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 3,325	$ 7,204	$ 0	$ 7,204
Federal Sources	0	3,411	0	3,411
Transfers	295,930	288,468	336,500	(48,032)
	299,255	299,083	$ 336,500	$ (37,417)
Expenditures				
Instruction	299,255	299,083	$ 330,000	$ (30,917)
Student Transportation Services	0	0	6,500	(6,500)
	299,255	299,083	$ 336,500	$ (37,417)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Cash Receipts				
Transfers	$ 5,767	$ 14,164	$ 15,000	$ (836)
	5,767	14,164	$ 15,000	$ (836)
Expenditures				
Instruction	5,767	14,164	$ 15,000	$ (836)
	5,767	14,164	$ 15,000	$ (836)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 208,467	$ 211,315	$ 236,193	$ (24,878)
	208,467	211,315	$ 236,193	$ (24,878)
Expenditures				
Instruction	200,656	163,402	$ 227,343	$ (63,941)
Student Support Services	845	5,186	957	4,229
Instructional Support Staff	350	2,151	397	1,754
General Administration	1,517	9,305	1,719	7,586
School Administration	1,537	9,428	1,741	7,687
Central Services	370	2,273	419	1,854
Operations and Maintenance	1,417	8,691	1,605	7,086
Student Transportation Services	1,080	6,625	1,224	5,401
Food Service Operations	695	4,254	788	3,466
	208,467	211,315	$ 236,193	$ (24,878)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 112,035	$ 197,174
	112,035	197,174
Expenditures		
Instruction	72,971	197,174
	72,971	197,174
Receipts Over (Under) Expenditures	39,064	0
Unencumbered Cash, Beginning	(39,064)	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 0

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Gifts and Grants Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 60,668	$ 12,035
State Sources	3,088	0
	63,756	12,035
Expenditures		
Instruction	38,928	14,281
	38,928	14,281
Receipts Over (Under) Expenditures	24,828	(2,246)
Unencumbered Cash, Beginning	75,819	100,647
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 100,647	$ 98,401

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
General Administration	6,000	7,000
	6,000	7,000
Receipts Over (Under) Expenditures	(6,000)	(7,000)
Unencumbered Cash, Beginning	119,611	113,611
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 113,611	$ 106,611

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021
(With Comparative Actual Totals for the Prior Year Ended June 30, 2020)

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 6,792	$ 6,939
Transfers	5,519	0
	12,311	6,939
Expenditures		
Instruction	21,941	1,446
	21,941	1,446
Receipts Over (Under) Expenditures	(9,630)	5,493
Unencumbered Cash, Beginning	9,630	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ 5,493

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Attica High School				
High School Volleyball	$ 220	$ 3,216	$ 3,013	$ 423
High School Football	778	1,310	1,244	844
High School Basketball	573	3,232	2,274	1,531
High School Track	704	1,057	948	813
Athletic Donations	0	2,849	2,503	346
HS Golf	0	180	0	180
Jr Hi Volleyball	257	477	348	386
Jr Hi Football	213	0	0	213
Jr Hi Basketball	315	259	352	222
Jr Hi Track	548	452	406	594
High School Girls Basketball	298	2,071	1,934	435
Score Table Ads	500	1,040	669	871
Jr Hi Girls Basketball	399	259	368	290
Concessions	248	8,555	8,405	398
High School Cheerleaders	837	2,785	2,686	936
Student Council	874	1,553	1,076	1,351
Jr Hi Cheerleaders	616	21	609	28
FFA	108	4,787	4,061	834
Forensics	0	5	5	0
Honor Society	343	0	241	102
Art Club	252	0	0	252
School Play	240	0	0	240
Class of 2020	4,240	0	4,106	134
Class of 2021	5,583	5,627	10,138	1,072
Class of 2022	3,933	8,978	6,607	6,304
Class of 2023	4,201	370	28	4,543
Class of 2024	1,662	458	19	2,101
Class of 2025	1,919	1,065	419	2,565
Class of 2026	132	327	26	433
Class of 2027	0	141	11	130
Class of 2016	1,316	0	1,316	0
Class of 2017	379	0	0	379
Class of 2018	1,236	0	0	1,236
Class of 2019	884	0	0	884
	$ 33,808	$ 51,074	$ 53,812	$ 31,070

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2021

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Attica Public Schools							
FACS	$ 0	$ 0	$ 13,255	$ 10,167	$ 3,088	$ 0	$ 3,088
Library Books	224	0	1,176	1,132	268	0	268
EF Tours Fundraiser	133	0	0	121	12	0	12
Elementary Teacher Supplies	460	0	0	196	264	0	264
School Supplies Fund	110	0	0	68	42	0	42
Grant Funds	0	0	12,026	6,486	5,540	0	5,540
Gate Receipts	3,892	0	25,807	29,289	410	0	410
Student Meal	253	0	0	253	0	0	0
Art Fee	59	0	0	0	59	0	59
Yearbook	4,971	0	4,200	3,575	5,596	0	5,596
Reality University	1,572	0	2,000	1,238	2,334	0	2,334
Wellness Center	2,556	0	0	0	2,556	0	2,556
T2C Money	1,817	0	4,488	4,652	1,653	0	1,653
Vending Machines	1,329	0	176	484	1,021	0	1,021
Perfect Peace Fund	604	0	1,100	1,259	445	0	445
Pride Project	760	0	0	0	760	0	760
Angel Fund	207	0	0	175	32	0	32
	$ 18,947	$ 0	$ 64,228	$ 59,095	$ 24,080	$ 0	$ 24,080

FEDERAL AWARD INFORMATION

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Grant Title	Federal Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2020	Receipts	Expenditures	Unencumbered Cash 6/30/2021
(Passes Through the Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	$ 301				
Summer Food Service Program for Children	10.559	73,686				
		73,987	$ 0	$ 73,987	$ 73,987	$ 0
Department of Education						
Title I Grants to Local Educational Agencies	84.010	19,210	0	19,210	19,210	0
Supporting Effective Instruction State Grants	84.367	4,629	0	4,629	4,629	0
Education Stabilization Fund	84.425D	21,492	0	21,492	21,492	0
		45,331	0	45,331	45,331	0
(Passes Through the Kansas Department of Education)						
Department of Treasury						
Coronavirus Relief Fund	21.019	155,254	0	155,254	155,254	0
Total Federal Awards		$ 274,572	$ 0	$ 274,572	$ 274,572	$ 0