CITY OF ATTICA, KANSAS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
DECEMBER 31, 2024



LOYD GROUP, LLC

Certified Public Accountants

CITY OF ATTICA, KANSAS
CITY OF THE THIRD CLASS
For The Year Ended December 31, 2024

Angela Alexander, Mayor

CITY COUNCIL

Paul Calvert

Tammy McDaniel

Taner Hayes

Matt Gardner

Buckland Smith

CITY OFFICERS

Lori Ryan, Clerk

Brian Bina, Attorney

Virginia Martin, Treasurer

Chuck Berry, Police Chief

Jay Spengler, City Superintendent

CITY OF ATTICA, KANSAS

For the Year Ended December 31, 2024

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CITY OF ATTICA, KANSAS

For the Year Ended December 31, 2024

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LOYD GROUP, LLC

520 S. Main Street
P.O. Box 7
Galva, KS 67443
620-654-7565
www.loyd-group.com

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Attica
Attica, Kansas 67009

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 Attica, Kansas (City), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2024 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, 2024, 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, 2024, 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 funds 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 Attica, Kansas as of and for the year ended December 31, 2023 (not presented herein), and have issued their report thereon dated June 17, 2024 which contained an unmodified opinion on the basic financial statement. The 2023 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 2023 actual column (2023 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2024 (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 2023 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 2023 basic financial statement. The 2023 comparative information was subjected to the auditing procedures applied in the audit of the 2023 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 2023 basic financial statement or to the 2023 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 2023 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, 2023, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
June 27, 2025

CITY OF ATTICA, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2024

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:						
General Fund	$ 100,558	$ 483,063	$ 550,868	$ 32,753	$ 11,950	$ 44,703
SPECIAL PURPOSE FUNDS:						
Library Fund	18,371	12,808	9,432	21,747	(825)	20,922
Special Highway Fund	64,962	13,704	11,345	67,321	34	67,355
Special Parks & Recreation Fund	16,579	27,286	11,619	32,246	-	32,246
Capital Improvement Reserve Fund	40,000	-	-	40,000	-	40,000
CBDG Grant Fund	-	-	-	-	-	-
ARPA Fund	-	-	-	-	-	-
Reimbursement Fund	22,881	-	-	22,881	-	22,881
Grant Fund	100	-	-	100	-	100
Equipment Reserve Fund	39,807	5,250	-	45,057	-	45,057
Events Fund	-	6,016	1,706	4,310	-	4,310
Total Special Purpose Funds	202,700	65,064	34,102	233,662	(791)	232,871
BOND AND INTEREST FUND:						
Bond and Interest Fund	22,675	79,201	90,413	11,463	4,328	15,791
BUSINESS FUNDS:						
Electric Utility Fund	443,782	757,740	651,065	550,457	8,406	558,863
Gas Utility Fund	14,304	-	14,304	-	-	-
Sewer Utility Fund	66,515	143,248	140,108	69,655	4,187	73,842
Water Utility Fund	137,470	207,111	180,621	163,960	3,831	167,791
Total Business Funds	662,071	1,108,099	986,098	784,072	16,424	800,496
RELATED MUNICIPAL ENTITIES:						
Attica Public Library Board	29,931	19,018	19,433	29,516	-	29,516
Attica Recreation Commission	54,253	21,363	9,988	65,628	-	65,628
Total Related Municipal Entities	84,184	40,381	29,421	95,144	-	95,144
Total Reporting Entity (Excluding Agency Funds)	$ 1,072,188	$ 1,775,808	$ 1,690,902	$ 1,157,094	$ 31,911	$ 1,189,005

COMPOSITION OF CASH:	
Cash on Hand	$ 400
Checking Account - Dream Bank	927,518
Investments	200,000
Related Municipal Entities	95,144
Total Cash	1,223,062
Less Agency Funds per Schedule 3	(34,057)
Total Reporting Entity (Excluding Agency Funds)	$ 1,189,005

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

The City of Attica is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Attica (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 Board. The City of Attica Public 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 123 North Main Street, Attica, Kansas 67009.

Recreation Commission. The City of Attica 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 127 North Main Street, Attica, KS 67009.

(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.)

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 the public hearing is adjusted to no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. 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

A cash-basis violation occurred in the Sales Tax Clearing Revenue Fund as of year end, contrary to K.S.A. 10-1113.

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.

3. DEPOSITS AND INVESTMENTS (CONT.)

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, 2024.

At December 31, 2024, the City's carrying amount of deposits was $1,227,518 and the bank balance was $1,229,575. The bank balance was held by one bank resulting in a concentration of credit risk. Of the 2024 bank balance, $250,000 was covered by federal depository insurance and $979,575 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. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2024, 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 2021-A	1.35%	5/3/2021	$ 740,000	7/1/2031	$ 595,000	$ -	$ 70,000	$ 525,000	$ 5,413
Kansas Revolving Loan Fund:									
Water Pollution Control	2.91%	03/01/05	301,985	02/28/25	28,881	-	19,115	9,766	702
Total Contractual Indebtedness			$ 1,041,985		$ 623,881	$ -	$ 89,115	$ 534,766	$ 6,115

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

	Year						
	2025	2026	2027	2028	2029	2030 to 2031	Total
Principal:							
General Obligation Bonds:							
Series 2021-A	$ 75,000	$ 75,000	$ 70,000	$ 75,000	$ 75,000	$ 155,000	$ 525,000
Kansas Revolving Loan Fund:							
Water Pollution Control	9,766	-	-	-	-	-	9,766
Total Principal	84,766	75,000	70,000	75,000	75,000	155,000	534,766
Interest:							
General Obligation Bonds:							
Series 2021-A	2,636	4,860	4,298	3,668	2,880	2,557	20,899
Kansas Revolving Loan Fund:							
Water Pollution Control	702	142	-	-	-	-	844
Total Interest	3,338	5,002	4,298	3,668	2,880	2,557	21,743
Total Principal and Interest	$ 88,104	$ 80,002	$ 74,298	$ 78,668	$ 77,880	$ 157,557	$ 556,509

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Electric Utility Fund	General Fund	K.S.A. 12-825d	$ 20,000
Bond & Interest Fund	General Fund	K.S.A. 12-825d	15,000
Gas Utility Fund	General Fund	K.S.A. 12-825d	14,304
Total Transfers			$ 49,304

6. CAPITAL PROJECTS

No new projects for 2024.

7. 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. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603-3869) 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 with a for the Death and Disability Program) and the statutory contribution rate was 9.26% for the fiscal year ended December 31, 2024. Contributions to the pension plan from the City were $26,574 for the year ended December 31, 2024.

Net Pension Liability. At December 31, 2024, the City's proportionate share of the collective net pension liability reported by KPERS was $332,782. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023, which was rolled forward to June 30, 2024. 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.

8. 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 City 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

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, 2024.

(c) Other Employee Benefits

Vacation - The City's policy regarding vacation is as follows:

Years of Service	Per Year
After 1 year	5 days
2 - 4 years	10 days
5 - 9 years	15 days
10 and over	20 days

Vacation must be taken within the following year and may not be accumulated. An employee may accept a maximum of one week's wages for unused vacation.

Sick Leave - The policy regarding sick leave is that an employee will accrue sick leave at the rate of one day each month that they are employed by the City. Full-time employees may accumulate up to 90 days sick leave, which is canceled upon termination of the employee.

Personal Leave - Each employee is awarded three days of personal leave each year. Personal leave is canceled upon termination of the employee.

Neither related municipal entity provides for any compensated absences.

9. 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.

The City is exposed to various risks of loss related to 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 2023 to 2024 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.

10. 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 ATTICA, KANSAS

REGULATORY-REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2024

CITY OF ATTICA, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2024

	Certified Budget	Adjustment for for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND:					
General Fund	$ 543,808	$ 41,716	$ 585,524	$ 550,868	$ (34,656)
SPECIAL PURPOSE FUNDS:					
Library Fund	26,374	-	26,374	9,432	(16,942)
Special Highway Fund	43,466	-	43,466	11,345	(32,121)
Special Parks and Recreation Fund	17,689	-	17,689	11,619	(6,070)
BOND AND INTEREST FUND:					
Bond and Interest Fund	107,326	-	107,326	90,413	(16,913)
BUSINESS FUNDS:					
Electric Utility Fund	1,094,848	-	1,094,848	651,065	(443,783)
Sewer Utility Fund	205,001	-	205,001	140,108	(64,893)
Water Utility Fund	431,798	-	431,798	180,621	(251,177)

CITY OF ATTICA, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 109,995	$ 142,114	$ 152,317	$ (10,203)
Delinquent tax	5,772	7,999	-	7,999
Motor vehicle tax	13,623	16,835	15,726	1,109
Recreational vehicle tax	308	245	340	(95)
16/20M vehicle tax	325	173	3,500	(3,327)
Commercial vehicle tax	-	-	1,785	(1,785)
Watercraft tax	-	-	51	(51)
Local alcoholic liquor tax	5,502	2,458	2,300	158
Local sales tax	169,397	161,138	145,000	16,138
Special assessments	-	1,330	-	1,330
Neighborhood revitalization rebate	(476)	(99)	(83)	(16)
Total Taxes	304,446	332,193	320,936	11,257
Intergovernmental Revenues -				
Grants	42,250	-	-	-
Licenses and Permits -				
Licenses and permits	285	905	500	405
Building permits	225	150	-	150
Liquor licenses	600	-	-	-
Utility franchise fees	14,726	16,680	5,500	11,180
Dog tags, impounds, adoption fees	8	16	-	16
Total Licenses and Permits	15,844	17,751	6,000	11,751
Charges for Services -				
Swimming and concessions	-	(163)	5,000	(5,163)
Fines, Forfeitures and Penalties -				
Court fines	2,957	2,118	4,000	(1,882)
Vehicle inspections	400	420	-	420
Copying fees	698	(798)	2,000	(2,798)
Total Fines, Forfeitures and Penalties	4,055	1,740	6,000	(4,260)
Use of Money and Property -				
Interest received	14,610	10,891	-	10,891

CITY OF ATTICA, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts (Cont.)				
Other -				
Miscellaneous	$ 47,548	$ 26,790	$ -	$ 26,790
Reimbursements	5,381	14,926	24,000	(9,074)
Summer Recreation - reimbursements	44,370	24,492	-	24,492
Insurance - reimbursements	-	1,235	-	1,235
Gifts and donations	1,933	3,554	450	3,104
Rent	1,200	350	3,000	(2,650)
Lease proceeds	993	-	-	-
Zoning fees	-	-	100	(100)
Total Other	101,425	71,347	27,550	43,797
Transfers In -				
Transfer from Electric Utility Fund	20,000	20,000	80,000	(60,000)
Transfer from Gas Utility Fund	-	14,304	-	14,304
Transfer from Bond and Interest Fund	-	15,000	-	15,000
Transfer from Sewer Utility Fund	-	-	5,000	(5,000)
Transfer from Water Utility Fund	-	-	5,000	(5,000)
Total Transfers In	20,000	49,304	90,000	(40,696)
Total Receipts	502,630	483,063	$ 455,486	$ 27,577
Expenditures				
Administrative -				
Personal services	128,045	143,328	$ 120,000	$ 23,328
Contractual services	105,994	135,593	58,000	77,593
Commodities	23,485	47,307	25,720	21,587
Compensating use tax/sales tax	504	-	2,000	(2,000)
Land, building and improvements	35,634	7,596	-	7,596
Memorial building	14,130	3,616	2,593	1,023
Reimbursement	235	3,032	-	3,032
Remittances	1,000	1,000	-	1,000
Total Administrative	309,027	341,472	208,313	133,159
Governing Body -				
Personal services	2,913	1,811	5,500	(3,689)
Contractual services	282	-	1,500	(1,500)
Total Governing Body	3,195	1,811	7,000	(5,189)

CITY OF ATTICA, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Cont.)				
Police -				
Personal services	$ 82,552	$ 85,154	$ 80,000	$ 5,154
Contractual services	6,785	4,812	10,000	(5,188)
Commodities	3,734	17,462	5,500	11,962
Capital outlay	-	750	1,500	(750)
Total Police	93,071	108,178	97,000	11,178
Street -				
Contractual services	-	-	10,000	(10,000)
Commodities	3,095	3,024	-	3,024
Capital outlay	-	14,010	-	14,010
Total Street	3,095	17,034	10,000	7,034
Park -				
Personal services	28,490	28,167	30,000	(1,833)
Fire -				
Appropriation	20,000	20,000	20,000	-
Municipal Court -				
Contractual services	1,335	35	2,000	(1,965)
Commodities	-	-	1,000	(1,000)
Total Municipal Court	1,335	35	3,000	(2,965)

CITY OF ATTICA, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Cont.)				
Swimming Pool -				
Personal services	$ 25,216	$ 24,072	$ 17,000	$ 7,072
Contractual services	1,990	335	4,500	(4,165)
Commodities	3,889	9,764	12,000	(2,236)
Total Swimming Pool	31,095	34,171	33,500	671
Demo -				
Capital outlay	-	-	2,500	(2,500)
Zoning -				
Contractual services	123	-	1,000	(1,000)
Transfers -				
Cash forward	-	-	131,495	(131,495)
Adjustment for qualifying budget credits	-	-	41,716	(41,716)
Total Expenditures	489,431	550,868	$ 585,524	$ (34,656)
Receipts Over (Under) Expenditures	13,199	(67,805)		
Unencumbered Cash, Beginning	87,359	100,558		
Unencumbered Cash, Ending	$ 100,558	$ 32,753		

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 8,359	$ 10,595	$ 11,321	$ (726)
Delinquent tax	1,589	686	-	686
Motor vehicle tax	1,212	1,497	1,398	99
Recreational vehicle tax	27	22	30	(8)
16/20M vehicle tax	27	15	311	(296)
Commercial vehicle tax	-	-	159	(159)
Watercraft tax	-	-	4	(4)
Neighborhood revitalization rebate	(42)	(7)	(7)	-
Total Receipts	11,172	12,808	$ 13,216	$ (408)
Expenditures				
Appropriation to Library	13,000	9,000	$ 10,000	$ (1,000)
Contractual services	2,822	432	11,550	(11,118)
Cash forward	-	-	4,824	(4,824)
Total Expenditures	15,822	9,432	$ 26,374	$ (12,118)
Receipts Over (Under) Expenditures	(4,650)	3,376		
Unencumbered Cash, Beginning	23,021	18,371		
Unencumbered Cash, Ending	$ 18,371	$ 21,747		

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

SPECIAL HIGHWAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State of Kansas gas tax	$ 13,601	$ 13,704	$ 15,070	$ (1,366)
Expenditures				
Personal services	-	10,326	$ -	$ 10,326
Contractual services	186	539	5,563	(5,024)
Commodities	1,743	480	34,511	(34,031)
Cash forward	-	-	3,392	(3,392)
Total Expenditures	1,929	11,345	$ 43,466	$ (32,121)
Receipts Over (Under) Expenditures	11,672	2,359		
Unencumbered Cash, Beginning	53,290	64,962		
Unencumbered Cash, Ending	$ 64,962	$ 67,321		

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

SPECIAL PARKS & RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 22,615	$ 19,922	$ 9,497	$ 10,425
Delinquent tax	508	1,137	-	1,137
Motor vehicle tax	1,551	3,650	1,791	1,859
Recreational vehicle tax	35	53	39	14
16/20M vehicle tax	13	20	398	(378)
Commercial vehicle tax	-	-	203	(203)
Watercraft tax	-	-	6	(6)
Local alcoholic liquor tax	-	2,458	2,000	458
Neighborhood revitalization rebate	-	(14)	(9)	(5)
Gifts and donations	-	-	1,000	(1,000)
Parks and recreation fees	-	60	-	60
Total Receipts	24,722	27,286	$ 14,925	$ 12,361
Expenditures				
Contractual services	-	2,492	$ 7,200	$ (4,708)
Commodities	809	2,566	4,500	(1,934)
Appropriation	7,334	6,561	3,500	3,061
Cash forward	-	-	2,489	(2,489)
Total Expenditures	8,143	11,619	$ 17,689	$ (6,070)
Receipts Over (Under) Expenditures	16,579	15,667		
Unencumbered Cash, Beginning	-	16,579		
Unencumbered Cash, Ending	$ 16,579	$ 32,246		

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

CAPITAL IMPROVEMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
Receipts		
Transfer from General Fund	$ 20,000	$ -
Expenditures		
Commodities	-	-
Receipts Over (Under) Expenditures	20,000	-
Unencumbered Cash, Beginning	20,000	40,000
Unencumbered Cash, Ending	$ 40,000	$ 40,000

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

CBDG GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
Receipts		
CBDG grant funds	$ 43,385	$ -
Expenditures		
Contractual services	-	-
Receipts Over (Under) Expenditures	43,385	-
Unencumbered Cash, Beginning	(43,385)	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

ARPA FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
Receipts		
Grant funds	$ 2,947	$ -
Expenditures		
Contractual services	-	-
Receipts Over (Under) Expenditures	2,947	-
Unencumbered Cash, Beginning	(2,947)	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

REIMBURSEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
Receipts		
Reimbursements	$ 8,057	$ -
Expenditures		
Contractual services	-	-
Receipts Over (Under) Expenditures	8,057	-
Unencumbered Cash, Beginning	14,824	22,881
Unencumbered Cash, Ending	$ 22,881	$ 22,881

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
Receipts		
Grants	$ 100	$ -
Expenditures		
Commodities	-	-
Receipts Over (Under) Expenditures	100	-
Unencumbered Cash, Beginning	-	100
Unencumbered Cash, Ending	$ 100	$ 100

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

EQUIPMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
Receipts		
Miscellaneous	$ 1,112	$ -
Sale of equipment	-	5,250
Transfer from General Fund	10,000	-
Total Receipts	11,112	5,250
Expenditures		
Capital outlay	-	-
Receipts Over (Under) Expenditures	11,112	5,250
Unencumbered Cash, Beginning	28,695	39,807
Unencumbered Cash, Ending	$ 39,807	$ 45,057

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

EVENTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
Receipts		
Gifts and donations	$ -	$ 6,016
Expenditures		
Commodities	-	1,706
Receipts Over (Under) Expenditures	-	4,310
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 4,310

CITY OF ATTICA, KANSAS

BOND AND INTEREST FUND

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 72,026	$ 62,535	$ 66,454	$ (3,919)
Delinquent tax	3,911	4,993	-	4,993
Motor vehicle tax	9,251	11,432	10,679	753
Recreational vehicle tax	209	166	231	(65)
16/20M vehicle tax	206	118	2,376	(2,258)
Commercial vehicle tax	-	-	1,212	(1,212)
Watercraft tax	-	-	34	(34)
Neighborhood revitalization rebate	(323)	(43)	(56)	13
Total Receipts	85,280	79,201	$ 80,930	$ (1,729)
Expenditures				
Commodities	-	-	$ 150	$ (150)
Principal	75,000	70,000	70,000	-
Interest	5,646	5,413	5,553	(140)
Transfer to General Fund	-	15,000	-	15,000
Cash forward	-	-	31,623	(31,623)
Total Expenditures	80,646	90,413	$ 107,326	$ (16,913)
Receipts Over (Under) Expenditures	4,634	(11,212)		
Unencumbered Cash, Beginning	18,041	22,675		
Unencumbered Cash, Ending	$ 22,675	$ 11,463		

CITY OF ATTICA, KANSAS

BUSINESS FUND

ELECTRIC UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 728,451	$ 743,735	$ 750,000	$ (6,265)
Connection fees	1,170	2,975	-	2,975
Penalties	8,812	10,114	10,000	114
Other	3,479	455	-	455
Reimbursed expenses	-	461	4,000	(3,539)
Total Receipts	741,912	757,740	$ 764,000	$ (6,260)
Expenditures				
Personal services	105,444	108,533	$ 125,000	$ (16,467)
Contractual services	471,456	457,233	550,500	(93,267)
Commodities	65,753	21,200	45,000	(23,800)
Capital outlay	2,825	44,099	-	44,099
Transfer to General Fund	20,000	20,000	80,000	(60,000)
Transfer to Capital Improvement Fund	20,000	-	20,000	(20,000)
Transfer to Equipment Reserve Fund	10,000	-	10,000	(10,000)
Cash forward	-	-	264,348	(264,348)
Total Expenditures	695,478	651,065	$ 1,094,848	$ (443,783)
Receipts Over (Under) Expenditures	46,434	106,675		
Unencumbered Cash, Beginning	397,348	443,782		
Unencumbered Cash, Ending	$ 443,782	$ 550,457		

CITY OF ATTICA, KANSAS

BUSINESS FUND

GAS UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023	2024
Receipts		
Reimbursed expenses	$ 5,387	$ -
Expenditures		
Transfer to General Fund	-	14,304
Receipts Over (Under) Expenditures	5,387	(14,304)
Unencumbered Cash, Beginning	8,917	14,304
Unencumbered Cash, Ending	$ 14,304	$ -

CITY OF ATTICA, KANSAS

BUSINESS FUND

SEWER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 140,891	$ 143,248	$ 135,000	$ 8,248
Expenditures				
Personal services	112,913	104,894	$ 80,000	$ 24,894
Contractual services	3,471	7,906	12,000	(4,094)
Commodities	12,993	3,473	12,000	(8,527)
Capital outlay	-	4,019	1,000	3,019
Principal	18,570	19,114	19,115	(1)
Interest	1,247	702	702	-
Cash forward	-	-	65,184	(65,184)
Transfer to Capital Improvement Fund	-	-	5,000	(5,000)
Transfer to Equipment Reserve Fund	-	-	5,000	(5,000)
Transfer to General Fund	-	-	5,000	(5,000)
Total Expenditures	149,194	140,108	$ 205,001	$ (64,893)
Receipts Over (Under) Expenditures	(8,303)	3,140		
Unencumbered Cash, Beginning	74,818	66,515		
Unencumbered Cash, Ending	$ 66,515	$ 69,655		

CITY OF ATTICA, KANSAS

BUSINESS FUND

WATER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2024

(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

		2024		
	2023	Actual	Budget	Variance - Over (Under)
Receipts				
Sale of water	$ 199,605	$ 206,951	$ 210,000	$ (3,049)
Hookups	200	160	-	160
Total Receipts	199,805	207,111	$ 210,000	$ (2,889)
Expenditures				
Personal services	117,973	104,720	$ 90,000	$ 14,720
Contractual services	53,722	62,871	47,000	15,871
Commodities	40,280	9,011	35,000	(25,989)
Capital outlay	-	4,019	39,416	(35,397)
Transfer to Capital Improvement Fund	-	-	5,000	(5,000)
Transfer to Equipment Reserve Fund	-	-	5,000	(5,000)
Transfer to General Fund	-	-	5,000	(5,000)
Cash forward	-	-	205,382	(205,382)
Total Expenditures	211,975	180,621	$ 431,798	$ (251,177)
Receipts Over (Under) Expenditures	(12,170)	26,490		
Unencumbered Cash, Beginning	149,640	137,470		
Unencumbered Cash, Ending	$ 137,470	$ 163,960		

CITY OF ATTICA, KANSAS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sales Tax Clearing Revenue Fund	$ 1,174	$ 22,837	$ 27,065	$ (3,054)
Utility Deposit Fund	26,472	13,479	2,840	37,111
Total	$ 27,646	$ 36,316	$ 29,905	$ 34,057

CITY OF ATTICA, KANSAS

RELATED MUNICIPAL ENTITY

ATTICA PUBLIC LIBRARY BOARD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
City appropriations	$ 13,000	$ 9,000
SCKLS aid	4,476	4,128
State of Kansas grant	143	140
Donations	300	2,250
MM transfer	-	3,500
Miscellaneous	119	-
Total Receipts	18,038	19,018
Expenditures		
Payroll taxes	2,175	2,245
Salaries	10,877	11,714
Library operations	6,184	5,474
Total Expenditures	19,236	19,433
Receipts Over (Under) Expenditures	(1,198)	(415)
Unencumbered Cash, Beginning	31,129	29,931
Unencumbered Cash, Ending	$ 29,931	$ 29,516

CITY OF ATTICA, KANSAS

RELATED MUNICIPAL ENTITY

ATTICA RECREATION COMMISSION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2024
(With Comparative Actual Totals for the Prior Year Ended December 31, 2023)

	2023 Actual	2024 Actual
Receipts		
City appropriations	$ 4,000	$ 4,000
School district appropriations	4,000	-
Fees, concessions, dues	12,423	11,163
Reimbursments from wellness center	25,300	2,500
Donations	4,950	3,700
Total Receipts	50,673	21,363
Expenditures		
Payroll	4,182	2,762
Program expense	61,267	3,719
Equipment and supplies	7,483	1,856
Insurance	-	1,651
Total Expenditures	72,932	9,988
Receipts Over (Under) Expenditures	(22,259)	11,375
Unencumbered Cash, Beginning	76,512	54,253
Unencumbered Cash, Ending	$ 54,253	$ 65,628