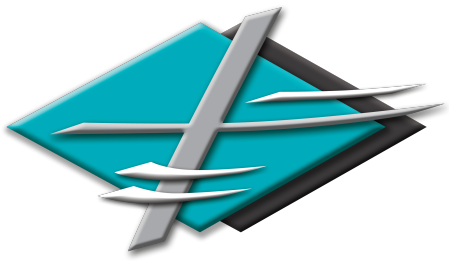
CITY OF ATTICA, KANSAS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
DECEMBER 31, 2023



LOYD GROUP, LLC

Certified Public Accountants

CITY OF ATTICA, KANSAS
CITY OF THE THIRD CLASS
For The Year Ended December 31, 2023

Angela Alexander, Mayor

CITY COUNCIL

Paul Calvert

Justin Loreg

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, 2023

TABLE OF CONTENTS

		Page Numbers
	Independent Auditor's Report	1 - 3
	FINANCIAL SECTION	
Statement 1	Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	4
	Notes to the Financial Statement	5 - 10
	REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	Summary of Expenditures – Actual and Budget – Regulatory Basis	11
Schedule 2	Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis	
	General Fund	
2-1	General Fund	12 - 15
	Special Purpose Funds	
2-2	Library Fund	16
2-3	Special Highway Fund	17
2-4	Special Parks & Recreation Fund	18
2-5	Capital Improvement Reserve Fund	19
2-6	CBDG Grant Fund	20
2-7	CESF 09 Grant Fund	21
2-8	ARPA Fund	22
2-9	Reimbursement Fund	23
2-10	Equipment Reserve Fund	24
	Bond and Interest Funds	
2-11	Bond and Interest Fund	25
	Business Funds	
2-12	Electric Utility Fund	26
2-13	Sewer Utility Fund	27
2-14	Water Utility Fund	28
Schedule 3	Schedule of Receipts and Disbursements – Regulatory Basis – Agency Funds	29
	Related Municipal Entities	
Schedule 4	Schedule of Receipts and Expenditures – Actual – Regulatory Basis	
4-1	Attica Public Library Board	30
4-2	Attica Recreation Commission	31

LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of 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, 2023 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, 2023, 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, 2023, 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, 2022 (not presented herein), and have issued their report thereon dated June 23, 2023 which contained an unmodified opinion on the basic financial statement. The 2022 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 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2023 (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 2022 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 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 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, 2022, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
June 17, 2024

CITY OF ATTICA, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2023

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:						
General Fund	$ 87,359	$ 502,630	$ 489,431	$ 100,558	$ 1,548	$ 102,106
SPECIAL PURPOSE FUNDS:						
Library Fund	23,021	11,172	15,822	18,371	(824)	17,547
Special Highway Fund	53,290	13,601	1,929	64,962	33	64,995
Special Parks & Recreation Fund	-	24,722	8,143	16,579	-	16,579
Capital Improvement Reserve Fund	20,000	20,000	-	40,000	-	40,000
CBDG Grant Fund	(43,385)	43,385	-	-	-	-
CESF 09 Grant Fund	-	-	-	-	-	-
ARPA Fund	(2,947)	2,947	-	-	-	-
Reimbursement Fund	14,824	8,057	-	22,881	-	22,881
Grant Fund	-	100	-	100	-	100
Equipment Reserve Fund	28,695	11,112	-	39,807	-	39,807
Total Special Purpose Funds	93,498	135,096	25,894	202,700	(791)	201,909
BOND AND INTEREST FUND:						
Bond and Interest Fund	18,041	85,280	80,646	22,675	4,328	27,003
BUSINESS FUNDS:						
Electric Utility Fund	397,348	741,912	695,478	443,782	2,276	446,058
Gas Utility Fund	8,917	5,387	-	14,304	1	14,305
Sewer Utility Fund	74,818	140,891	149,194	66,515	2,956	69,471
Water Utility Fund	149,640	199,805	211,975	137,470	1,982	139,452
Total Business Funds	630,723	1,087,995	1,056,647	662,071	7,215	669,286
RELATED MUNICIPAL ENTITIES:						
Attica Public Library Board	31,129	18,038	19,236	29,931	-	29,931
Attica Recreation Commission	76,512	50,673	72,932	54,253	-	54,253
Total Related Municipal Entities	107,641	68,711	92,168	84,184	-	84,184
Total Reporting Entity (Excluding Agency Funds)	$ 937,262	$ 1,879,712	$ 1,744,786	$ 1,072,188	$ 12,300	$ 1,084,488

COMPOSITION OF CASH:	
Cash on Hand	$ 400
Checking Account - Citizens Community Bank	827,550
Investments	200,000
Related Municipal Entities	84,184
Total Cash	1,112,134
Less Agency Funds per Schedule 3	(27,646)
Total Reporting Entity (Excluding Agency Funds)	$ 1,084,488

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

CITY OF ATTICA, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2023

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 adoption of the final budget has been adjusted to on or before September 20th. The municipality did hold a revenue neutral rate hearing for the

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

The City had multiple checks outstanding for more than 2 years which is in violation of K.S.A. 10-815 and 10-816.

At January 1, 2023, as cash-basis violation occurred in the CBDG Grant Fund and ARPA Fund, 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, 2023.

At December 31, 2023, the City's carrying amount of deposits was $1,027,950 and the bank balance was $1,071,128. The bank balance was held by one bank resulting in a concentration of credit risk. Of the 2023 bank balance, $250,000 was covered by federal depository insurance and $821,128 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, 2023, 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	$ 670,000	$ -	$ 75,000	$ 595,000	$ 2,870
Kansas Revolving Loan Fund:									
Water Pollution Control	2.91%	03/01/05	301,985	02/28/25	47,451	-	18,570	28,881	1,247
Total Contractual Indebtedness			$ 1,041,985		$ 717,451	$ -	$ 93,570	$ 623,881	$ 4,117

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

	Year						
	2024	2025	2026	2027	2028	2029 to 2032	Total
Principal:							
General Obligation Bonds:							
Series 2021-A	$ 70,000	$ 75,000	$ 75,000	$ 70,000	$ 75,000	$ 230,000	$ 595,000
Kansas Revolving Loan Fund:							
Water Pollution Control	19,115	9,766	-	-	-	-	28,881
Total Principal	89,115	84,766	75,000	70,000	75,000	230,000	623,881
Interest:							
General Obligation Bonds:							
Series 2021-A	5,413	5,066	4,579	3,982	3,274	4,537	26,851
Kansas Revolving Loan Fund:							
Water Pollution Control	1,247	702	142	-	-	-	2,091
Total Interest	6,660	5,768	4,721	3,982	3,274	4,537	28,942
Total Principal and Interest	$ 95,775	$ 90,534	$ 79,721	$ 73,982	$ 78,274	$ 234,537	$ 652,823

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
Electric Utility Fund	Capital Improvement Fund	K.S.A. 12-825d	20,000
Electric Utility Fund	Equipment Reserve Fund	K.S.A. 12-825d	10,000
Total Transfers			$ 50,000

6. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

No new projects for 2023.

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 8.43% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were $24,762 for the year ended December 31, 2023.

Net Pension Liability. At December 31, 2023, the City's proportionate share of the collective net pension liability reported by KPERS was $314,581. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2021.

(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 2022 to 2023 and there were no settlements that exceeded insurance coverage in the past three years.

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

9. RELATED PARTIES

A Council member is an officer of one of the financial institutions where the City has funds deposited. At December 31, 2023, funds deposited at this institution totaled $1,027,958.

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, 2023

CITY OF ATTICA, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2023

	Certified Budget	Adjustment for for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND:					
General Fund	$ 436,999	$ 52,929	$ 489,928	$ 489,431	$ (497)
SPECIAL PURPOSE FUNDS:					
Library Fund	24,344	-	24,344	15,822	(8,522)
Special Highway Fund	47,399	-	47,399	1,929	(45,470)
Special Parks and Recreation Fund	19,315	-	19,315	8,143	(11,172)
BOND AND INTEREST FUND:					
Bond and Interest Fund	109,439	-	109,439	80,646	(28,793)
BUSINESS FUNDS:					
Electric Utility Fund	1,170,514	-	1,170,514	695,478	(475,036)
Sewer Utility Fund	185,470	-	185,470	149,194	(36,276)
Water Utility Fund	353,692	-	353,692	211,975	(141,717)

CITY OF ATTICA, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 99,203	$ 109,995	$ 113,517	$ (3,522)
Delinquent tax	6,942	5,772	-	5,772
Motor vehicle tax	18,279	13,623	18,379	(4,756)
Recreational vehicle tax	302	308	375	(67)
16/20M vehicle tax	489	325	210	115
Commercial vehicle tax	-	-	378	(378)
Watercraft tax	-	-	41	(41)
Local alcoholic liquor tax	5,084	5,502	2,300	3,202
Local sales tax	163,566	169,397	145,000	24,397
Special assessments	660	-	-	-
Neighborhood revitalization rebate	(2,069)	(476)	(1,474)	998
Total Taxes	292,456	304,446	278,726	25,720
Intergovernmental Revenues -				
Grants	26,246	42,250	-	42,250
Licenses and Permits -				
Licenses and permits	205	285	500	(215)
Building permits	125	225	-	225
Liquor licenses	600	600	-	600
Utility franchise fees	7,296	14,726	5,500	9,226
Dog tags, impounds, adoption fees	23	8	-	8
Total Licenses and Permits	8,249	15,844	6,000	9,844
Charges for Services -				
Swimming and concessions	3,922	-	5,000	(5,000)
Fines, Forfeitures and Penalties -				
Court fines	3,690	2,957	4,000	(1,043)
Vehicle inspections	360	400	-	400
Copying fees	2,443	698	2,000	(1,302)
Total Fines, Forfeitures and Penalties	6,493	4,055	6,000	(1,945)
Use of Money and Property -				
Interest received	2,823	14,610	-	14,610

CITY OF ATTICA, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts (Cont.)				
Other -				
Miscellaneous	$ 6,754	$ 47,548	$ -	$ 47,548
Reimbursements	759	5,381	24,000	(18,619)
Summer Recreation - reimbursements	-	44,370	-	44,370
Gifts and donations	201	1,933	450	1,483
Rent	749	1,200	3,000	(1,800)
Lease proceeds	-	993	-	993
Zoning fees	-	-	100	(100)
Total Other	8,463	101,425	27,550	73,875
Transfers In -				
Transfer from Electric Utility Fund	80,000	20,000	80,000	(60,000)
Transfer from Economic Development Fund	43,385	-	-	-
Transfer from Sewer Utility Fund	-	-	5,000	(5,000)
Transfer from Water Utility Fund	-	-	5,000	(5,000)
Total Transfers In	123,385	20,000	90,000	(70,000)
Total Receipts	472,037	502,630	$ 413,276	$ 89,354
Expenditures				
Administrative -				
Personal services	106,287	128,045	$ 120,000	$ 8,045
Contractual services	75,722	105,994	58,000	47,994
Commodities	11,926	23,485	25,000	(1,515)
Compensating use tax/sales tax	-	504	2,000	(1,496)
Land, building and improvements	337	35,634	-	35,634
Memorial building	4,524	14,130	2,593	11,537
Reimbursement	688	235	-	235
Remittances	1,000	1,000	-	1,000
Total Administrative	200,484	309,027	207,593	101,434
Governing Body -				
Personal services	2,488	2,913	5,500	(2,587)
Contractual services	8,571	282	1,500	(1,218)
Total Governing Body	11,059	3,195	7,000	(3,805)

CITY OF ATTICA, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Cont.)				
Police -				
Personal services	$ 81,289	$ 82,552	$ 80,000	$ 2,552
Contractual services	13,578	6,785	10,000	(3,215)
Commodities	7,445	3,734	5,500	(1,766)
Capital outlay	-	-	1,500	(1,500)
Total Police	102,312	93,071	97,000	(3,929)
Street -				
Contractual services	871	-	10,000	(10,000)
Commodities	4,758	3,095	-	3,095
Capital outlay	198	-	-	-
Total Street	5,827	3,095	10,000	(6,905)
Park -				
Personal services	40,779	28,490	30,000	(1,510)
Fire -				
Appropriation	20,000	20,000	20,000	-
Municipal Court -				
Contractual services	455	1,335	2,000	(665)
Commodities	-	-	1,000	(1,000)
Total Municipal Court	455	1,335	3,000	(1,665)

CITY OF ATTICA, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Cont.)				
Swimming Pool -				
Personal services	$ 21,870	$ 25,216	$ 17,000	$ 8,216
Contractual services	1,525	1,990	4,500	(2,510)
Commodities	4,423	3,889	12,000	(8,111)
Total Swimming Pool	27,818	31,095	33,500	(2,405)
Demo -				
Capital outlay	376	-	2,500	(2,500)
Zoning -				
Contractual services	-	123	1,000	(877)
Transfers -				
Cash Forward	-	-	25,406	(25,406)
Adjustment for qualifying budget credits	-	-	52,929	(52,929)
Total Expenditures	409,110	489,431	$ 489,928	$ (497)
Receipts Over (Under) Expenditures	62,927	13,199		
Unencumbered Cash, Beginning	24,432	87,359		
Unencumbered Cash, Ending	$ 87,359	$ 100,558		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 8,665	$ 8,359	$ 10,094	$ (1,735)
Delinquent tax	629	1,589	-	1,589
Motor vehicle tax	1,525	1,212	1,634	(422)
Recreational vehicle tax	25	27	33	(6)
16/20M vehicle tax	34	27	19	8
Commercial vehicle tax	-	-	34	(34)
Watercraft tax	-	-	4	(4)
Neighborhood revitalization rebate	(183)	(42)	(131)	89
Total Receipts	10,695	11,172	$ 11,687	$ (515)
Expenditures				
Appropriation to Library	8,000	13,000	$ 10,000	$ 3,000
Contractual services	198	2,822	11,550	(8,728)
Cash forward	-	-	2,794	(2,794)
Total Expenditures	8,198	15,822	$ 24,344	$ (5,728)
Receipts Over (Under) Expenditures	2,497	(4,650)		
Unencumbered Cash, Beginning	20,524	23,021		
Unencumbered Cash, Ending	$ 23,021	$ 18,371		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State of Kansas gas tax	$ 14,228	$ 13,601	$ 15,490	$ (1,889)
Expenditures				
Contractual services	1,405	186	$ 5,563	$ (5,377)
Commodities	1,755	1,743	34,511	(32,768)
Cash forward	-	-	7,325	(7,325)
Total Expenditures	3,160	1,929	$ 47,399	$ (45,470)
Receipts Over (Under) Expenditures	11,068	11,672		
Unencumbered Cash, Beginning	42,222	53,290		
Unencumbered Cash, Ending	$ 53,290	$ 64,962		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 10,962	$ 22,615	$ 12,925	$ 9,690
Delinquent tax	342	508	-	508
Motor vehicle tax	755	1,551	2,092	(541)
Recreational vehicle tax	12	35	43	(8)
16/20M vehicle tax	13	13	24	(11)
Commercial vehicle tax	-	-	43	(43)
Watercraft tax	-	-	5	(5)
Local alcoholic liquor tax	-	-	2,000	(2,000)
Neighborhood revitalization rebate	(236)	-	(168)	168
Gifts and donations	-	-	1,000	(1,000)
Parks and recreation fees	121	-	-	-
Total Receipts	11,969	24,722	$ 17,964	$ 6,758
Expenditures				
Contractual services	372	-	$ 7,200	$ (7,200)
Commodities	961	809	4,500	(3,691)
Appropriation	11,914	7,334	3,500	3,834
Cash forward	-	-	4,115	(4,115)
Total Expenditures	13,247	8,143	$ 19,315	$ (11,172)
Receipts Over (Under) Expenditures	(1,278)	16,579		
Unencumbered Cash, Beginning	1,278	-		
Unencumbered Cash, Ending	$ -	$ 16,579		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
Receipts		
Transfer from General Fund	$ -	$ 20,000
Expenditures	-	-
Receipts Over (Under) Expenditures	-	20,000
Unencumbered Cash, Beginning	20,000	20,000
Unencumbered Cash, Ending	$ 20,000	$ 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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
Receipts		
CBDG grant funds	$ -	$ 43,385
Expenditures		
Transfer to General	43,385	-
Receipts Over (Under) Expenditures	(43,385)	43,385
Unencumbered Cash, Beginning	-	(43,385)
Unencumbered Cash, Ending	$ (43,385)	$ -

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

CESF 09 GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
Receipts		
Grant funds	$ 1,370	$ -
Expenditures		
Commodities	-	-
Receipts Over (Under) Expenditures	1,370	-
Unencumbered Cash, Beginning	(1,370)	-
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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
Receipts		
Grant funds	$ 42,502	$ 2,947
Expenditures		
Contractual services	-	-
Receipts Over (Under) Expenditures	42,502	2,947
Unencumbered Cash, Beginning	(45,449)	(2,947)
Unencumbered Cash, Ending	$ (2,947)	$ -

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

REIMBURSEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
Receipts		
Reimbursements	$ 14,824	$ 8,057
Expenditures		
Contractual services	-	-
Receipts Over (Under) Expenditures	14,824	8,057
Unencumbered Cash, Beginning	-	14,824
Unencumbered Cash, Ending	$ 14,824	$ 22,881

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

EQUIPMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022	2023
Receipts		
Miscellaneous	$ 4,800	$ 1,112
Transfer from General Fund	-	10,000
Total Receipts	4,800	11,112
Expenditures	-	-
Receipts Over (Under) Expenditures	4,800	11,112
Unencumbered Cash, Beginning	23,895	28,695
Unencumbered Cash, Ending	$ 28,695	$ 39,807

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 66,184	$ 72,026	$ 77,084	$ (5,058)
Delinquent tax	4,803	3,911	-	3,911
Motor vehicle tax	11,618	9,251	12,479	(3,228)
Recreational vehicle tax	192	209	254	(45)
16/20M vehicle tax	153	206	143	63
Commercial vehicle tax	-	-	257	(257)
Watercraft tax	-	-	29	(29)
Neighborhood revitalization rebate	(1,405)	(323)	(1,001)	678
Total Receipts	81,545	85,280	$ 89,245	$ (3,965)
Expenditures				
Commodities	-	-	$ 150	$ (150)
Principal	70,000	75,000	75,000	-
Interest	10,138	5,646	5,740	(94)
Cash basis reserve	-	-	28,549	(28,549)
Total Expenditures	80,138	80,646	$ 109,439	$ (28,793)
Receipts Over (Under) Expenditures	1,407	4,634		
Unencumbered Cash, Beginning	16,634	18,041		
Unencumbered Cash, Ending	$ 18,041	$ 22,675		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 763,996	$ 728,451	$ 750,000	$ (21,549)
Connection fees	220	1,170	-	1,170
Penalties	7,999	8,812	10,000	(1,188)
Other	1,539	3,479	-	3,479
Reimbursed expenses	-	-	4,000	(4,000)
Total Receipts	773,754	741,912	$ 764,000	$ (22,088)
Expenditures				
Personal services	87,602	105,444	$ 125,000	$ (19,556)
Contractual services	570,852	471,456	550,500	(79,044)
Commodities	49,884	65,753	45,000	20,753
Capital outlay	10,582	2,825	-	2,825
Transfer to General Fund	80,000	20,000	80,000	(60,000)
Transfer to Capital Improvement Fund	-	20,000	20,000	-
Transfer to Equipment Reserve Fund	-	10,000	10,000	-
Cash Forward	-	-	340,014	(340,014)
Total Expenditures	798,920	695,478	$ 1,170,514	$ (475,036)
Receipts Over (Under) Expenditures	(25,166)	46,434		
Unencumbered Cash, Beginning	422,514	397,348		
Unencumbered Cash, Ending	$ 397,348	$ 443,782		

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

		2023		
	2022 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 140,300	$ 140,891	$ 135,000	$ 5,891
Expenditures				
Personal services	77,142	112,913	$ 80,000	$ 32,913
Contractual services	13,220	3,471	12,000	(8,529)
Commodities	10,743	12,993	12,000	993
Capital outlay	-	-	1,000	(1,000)
Principal	18,041	18,570	18,570	-
Interest	1,623	1,247	1,247	-
Cash Forward	-	-	45,653	(45,653)
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	120,769	149,194	$ 185,470	$ (36,276)
Receipts Over (Under) Expenditures	19,531	(8,303)		
Unencumbered Cash, Beginning	55,287	74,818		
Unencumbered Cash, Ending	$ 74,818	$ 66,515		

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, 2023

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

		2023		
	2022	Actual	Budget	Variance - Over (Under)
Receipts				
Sale of water	$ 217,259	$ 199,605	$ 210,000	$ (10,395)
Hookups	80	200	-	200
Total Receipts	217,339	199,805	$ 210,000	$ (10,195)
Expenditures				
Personal services	69,691	117,973	$ 90,000	$ 27,973
Contractual services	60,716	53,722	47,000	6,722
Commodities	8,372	40,280	35,000	5,280
Capital outlay	454	-	39,416	(39,416)
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	-	-	127,276	(127,276)
Total Expenditures	139,233	211,975	$ 353,692	$ (141,717)
Receipts Over (Under) Expenditures	78,106	(12,170)		
Unencumbered Cash, Beginning	71,534	149,640		
Unencumbered Cash, Ending	$ 149,640	$ 137,470		

CITY OF ATTICA, KANSAS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sales Tax Clearing Revenue Fund	$ (430)	$ 22,085	$ 20,481	$ 1,174
Utility Deposit Fund	31,488	5,953	10,969	26,472
Total	$ 31,058	$ 28,038	$ 31,450	$ 27,646

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, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
City appropriations	$ 8,000	$ 13,000
SCKLS aid	4,757	4,476
State of Kansas grant	157	143
Donations	540	300
Interest income	13	-
Miscellaneous	193	119
Total Receipts	13,660	18,038
Expenditures		
Payroll taxes	1,986	2,175
Salaries	9,821	10,877
Library operations	7,123	6,184
Total Expenditures	18,930	19,236
Receipts Over (Under) Expenditures	(5,270)	(1,198)
Unencumbered Cash, Beginning	36,399	31,129
Unencumbered Cash, Ending	$ 31,129	$ 29,931

CITY OF ATTICA, KANSAS

RELATED MUNICIPAL ENTITY

ATTICA RECREATION COMMISSION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2023
(With Comparative Actual Totals for the Prior Year Ended December 31, 2022)

	2022 Actual	2023 Actual
Receipts		
City appropriations	$ 8,000	$ 4,000
School district appropriations	1,096	4,000
Fees, concessions, dues	5,294	12,423
Reimbursments from wellness center	28,938	25,300
Donations	15,005	4,950
Total Receipts	58,333	50,673
Expenditures		
Payroll	3,178	4,182
Program expense	2,310	61,267
Equipment and supplies	17,035	7,483
Insurance	1,731	-
Total Expenditures	24,254	72,932
Receipts Over (Under) Expenditures	34,079	(22,259)
Unencumbered Cash, Beginning	42,433	76,512
Unencumbered Cash, Ending	$ 76,512	$ 54,253