

**CITY OF ATTICA, KANSAS**  
**FINANCIAL STATEMENT**  
**FOR THE YEAR ENDED**  
**DECEMBER 31, 2018**

**CITY OF ATTICA, KANSAS**  
**For the Year Ended December 31, 2018**

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**CITY OF ATTICA, KANSAS  
CITY OF THE THIRD CLASS  
For The Year Ended December 31, 2018**

Alan Allenbach, Mayor

**CITY COUNCIL**

Judy Miller

Danny Porter

Bret Ricke

**CITY OFFICERS**

Brittany Hilton, Clerk

Brian Bina, Attorney

Virginia Martin, Treasurer

Chuck Berry, Police Chief

Michael Swonger, City Superintendent



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## INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council  
City of Attica, Kansas 67009

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Attica, Kansas, (a Municipal Financial Reporting Entity) as of and for the year ended December 31, 2018 and the related notes to the financial statement.

### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; 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.

### *Auditor's Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

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

### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Attica, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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

*sjhl.com*

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### ***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 Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Attica, Kansas as of December 31, 2018, 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 financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Attica, Kansas as of December 31, 2018, 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.

### ***Other Matters***

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the 2018 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, schedule of regulatory basis receipts and disbursements – agency funds, schedules of regulatory basis receipts and expenditures – actual-related municipal entities (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the 2018 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 2018 basic financial statement. The 2018 information has been subjected to the auditing procedures applied in the audit of the 2018 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 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the City of Attica, Kansas as of and for the year ended December 31, 2017 (not presented herein), and have issued our report thereon date April 10, 2018, which contained an unmodified opinion on the basic financial statement. The 2017 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2017 actual column (2017 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2018 (Schedules 2 and 4 as listed in the table of contents) are also presented for purposes of additional analysis and are not a required part of the basic financial statement. Such 2017 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 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 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 2017 basic financial statement or to the 2017 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 2017 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, 2017, on the basis of accounting described in Note 1.

*Swindoll, Janzen, Hawk & Loyd, LLC*

Swindoll, Janzen, Hawk & Loyd, LLC  
Hutchinson, KS

May 6, 2019

## CITY OF ATTICA, KANSAS

## SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH

## Regulatory Basis

For the Year Ended December 31, 2018

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:							
General Fund	\$ 186,568	\$ -	\$ 361,180	\$ 517,726	\$ 30,022	\$ 10,434	\$ 40,456
SPECIAL PURPOSE FUNDS:							
Economic Development Fund	6,985	-	-	6,985	-	-	-
Library Fund	15,136	-	11,289	8,445	17,980	-	17,980
Special Highway Fund	118,383	-	15,601	2,719	131,265	-	131,265
Special Parks & Recreation Fund	19,998	-	6,027	9,917	16,108	229	16,337
Capital Improvement Reserve Fund	20,000	-	-	-	20,000	-	20,000
Equipment Reserve Fund	28,497	-	508	16,181	12,824	-	12,824
Total Special Purpose Funds	208,999	-	33,425	44,247	198,177	229	198,406
BOND AND INTEREST FUND:							
Bond and Interest Fund	-	-	90,484	82,526	7,958	-	7,958
BUSINESS FUNDS:							
Electric Utility Fund	191,610	-	821,367	929,949	83,028	34,901	117,929
Gas Utility Fund	383,008	-	12,909	16,342	379,575	-	379,575
Sewer Utility Fund	4,900	-	119,443	101,230	23,113	1,121	24,234
Water Utility Fund	3,166	-	152,720	145,301	10,585	3,904	14,489
Total Business Funds	582,684	-	1,106,439	1,192,822	496,301	39,926	536,227
RELATED MUNICIPAL ENTITIES:							
Attica Public Library Board	36,526	-	19,757	16,615	39,668	-	39,668
Attica Recreation Commission	23,708	-	33,908	27,622	29,994	-	29,994
Total Related Municipal Entities	60,234	-	53,665	44,237	69,662	-	69,662
Total Reporting Entity (Excluding Agency Funds)	\$ 1,038,485	\$ -	\$ 1,554,709	\$ 1,799,032	\$ 794,162	\$ 50,589	\$ 852,709
COMPOSITION OF CASH:							
Cash on Hand							\$ 400
Checking Account - Citizens Community Bank							594,533
Investments							200,000
Related Municipal Entities							69,662
Total Cash							864,595
Less Agency Funds per Schedule 3							(11,886)
Total Reporting Entity (Excluding Agency Funds)							\$ 852,709

## CITY OF ATTICA, KANSAS

### NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2018

#### 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.).

## **1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

### **(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.

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.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

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

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

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

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



## 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### *Compliance with Kansas Statutes*

No statute violations were noted during 2018.

## 3. DEPOSITS AND INVESTMENTS

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

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

*Concentration of credit risk.* State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2018.

At December 31, 2018, the City's carrying amount of deposits was \$794,533 and the bank balance was \$811,386. The bank balance was held by one bank resulting in a concentration of credit risk. Of the 2018 bank balance, \$250,000 was covered by federal depository insurance and \$561,386 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, 2018, 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 2016-A	3.00%	7/7/2016	\$ 1,000,000	7/31/31	\$ 945,000	\$ -	\$ 55,000	\$ 890,000	\$ 27,525
Capital Leases:									
Backhoe	3.75%	04/26/13	35,200	05/01/18	2,503	-	2,503	-	38
Kansas Revolving Loan Fund:									
Water Pollution Control	2.91%	03/01/05	301,985	02/28/25	132,664	-	16,072	116,592	3,744
Total Contractual Indebtedness			<u>\$ 337,185</u>		<u>\$ 1,080,167</u>	<u>\$ -</u>	<u>\$ 73,575</u>	<u>\$ 1,006,592</u>	<u>\$ 31,307</u>

#### 4. LONG-TERM DEBT (CONT.)

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 to 2028	2029 to 2032	Total
	2019	2020	2021	2022	2023			
Principal:								
General Obligation Bonds:								
Series 2016-A	\$ 55,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 65,000	\$ 350,000	\$ 240,000	\$ 890,000
Kansas Revolving Loan Fund:								
Water Pollution Control	16,544	17,028	17,528	18,041	18,570	28,881	-	116,592
Total Principal	73,576	71,544	77,028	77,528	83,570	378,881	240,000	1,006,592
Interest:								
General Obligation Bonds:								
Series 2016-A	25,875	24,150	22,350	20,550	18,675	62,850	11,100	185,550
Kansas Revolving Loan Fund:								
Water Pollution Control	3,273	2,788	2,289	1,776	1,247	844	-	12,217
Total Interest	31,423	29,148	26,938	24,639	22,326	75,291	11,100	197,767
Total Principal and Interest	\$ 104,999	\$ 100,692	\$ 103,966	\$ 102,167	\$ 105,896	\$ 454,172	\$ 251,100	\$ 1,204,359

#### 5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Electric Utility Fund	General Fund	K.S.A. 12-825d	\$ 100,000
Electric Utility Fund	Sewer Fund	K.S.A. 12-825d	30,000
Electric Utility Fund	Water Fund	K.S.A. 12-825d	15,000
Economic Development Fund	General Fund	Close fund	6,985

#### 6. CAPITAL PROJECTS

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

	Project Authorization	Expenditures To Date
Street Bond Project	\$ 1,000,000	\$ 953,130

#### 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](http://www.kpers.org) or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

## 7. DEFINED BENEFIT PENSION PLAN (CONT.)

**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 8.39% for the fiscal year ended December 31, 2018. Contributions to the pension plan from the City were \$26,174 for the year ended December 31, 2018.

**Net Pension Liability.** At December 31, 2018, the City's proportionate share of the collective net pension liability reported by KPERS was \$230,407. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. 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](http://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, 2018.

### **(c) Other Employee Benefits**

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

<u>Years of Service</u>	<u>Per Year</u>
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.

## **8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)**

### **(c) Other Employee Benefits (Cont.)**

**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 2017 to 2018 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. RELATED PARTIES**

A Council member is an officer of one of the financial institutions where the City has funds deposited. At December 31, 2018, funds deposited at this institution totaled \$811,386.

## **11. 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, 2018**

## CITY OF ATTICA, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

(Budgeted Funds Only)

For the Year Ended December 31, 2018

	<u>Certified Budget</u>	<u>Adjustment for for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
GENERAL FUND:					
General Fund	\$ 519,000	\$ 43,565	\$ 562,565	\$ 517,726	\$ (44,839)
SPECIAL PURPOSE FUNDS:					
Economic Development Fund	5,485	-	5,485	-	(5,485)
Library Fund	32,080	-	32,080	8,445	(23,635)
Special Highway Fund	99,139	-	99,139	2,719	(96,420)
Special Parks and Recreation Fund	24,280	-	24,280	9,917	(14,363)
BOND AND INTEREST FUND:					
Bond and Interest Fund	96,850	-	96,850	82,526	(14,324)
BUSINESS FUNDS:					
Electric Utility Fund	1,039,252	-	1,039,252	929,949	(109,303)
Gas Utility Fund	280,000	-	280,000	16,342	(263,658)
Sewer Utility Fund	113,000	-	113,000	101,230	(11,770)
Water Utility Fund	163,144	-	163,144	145,301	(17,843)

## CITY OF ATTICA, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Receipts				
Taxes -				
Ad valorem property tax	\$ 121,172	\$ 57,099	\$ 61,484	\$ (4,385)
Delinquent tax	3,709	6,030	-	6,030
Motor vehicle tax	22,873	25,471	17,828	7,643
Recreational vehicle tax	502	505	386	119
16/20M vehicle tax	169	389	187	202
Commercial vehicle tax	1,129	515	748	(233)
Watercraft tax	46	63	168	(105)
Local alcoholic liquor tax	1,694	1,841	1,800	41
Local sales tax	74,077	88,508	82,000	6,508
Special assessments	600	-	-	-
Neighborhood revitalization rebate	(11,355)	(3,878)	(3,950)	72
Total Taxes	214,616	176,543	160,651	15,892
Intergovernmental Revenues -				
Grants	13,560	5,098	-	5,098
Licenses and Permits -				
Licenses and permits	635	520	-	520
Building permits	200	200	-	200
Liquor licenses	-	1,100	-	1,100
Utility franchise fees	5,334	5,720	10,000	(4,280)
Dog tags, impounds, adoption fees	86	79	-	79
Total Licenses and Permits	6,255	7,619	10,000	(2,381)
Charges for Services -				
Swimming and concessions	5,569	4,918	8,000	(3,082)
Fines, Forfeitures and Penalties -				
Court fines	4,749	4,430	-	4,430
Vehicle inspections	380	240	-	240
Copying fees	3,642	2,561	3,000	(439)
Total Fines, Forfeitures and Penalties	8,771	7,231	3,000	4,231
Use of Money and Property -				
Interest received	5,894	7,129	1,500	5,629

**CITY OF ATTICA, KANSAS**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**

**Regulatory Basis**

**For the Year Ended December 31, 2018**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)**

		<b>2018</b>		
	<b>2017 Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Variance - Over (Under)</b>
Receipts (Cont.)				
Other -				
Miscellaneous	\$ 8,418	\$ 548	\$ -	\$ 548
Reimbursements	235,016	43,565	20,000	23,565
Gifts and donations	32	450	-	450
Rent	550	1,050	-	1,050
Zoning fees	24	44	-	44
Total Other	244,040	45,657	20,000	25,657
Transfers In -				
Transfer from Electric Utility Fund	55,000	100,000	145,000	(45,000)
Transfer from Gas Utility Fund	50,000	-	30,000	(30,000)
Transfer from Economic Development Fund	-	6,985	-	6,985
Total Transfers In	105,000	106,985	175,000	(68,015)
Total Receipts	603,705	361,180	\$ 378,151	\$ (16,971)
Expenditures				
Administrative -				
Personal services	100,609	92,013	\$ 110,000	\$ (17,987)
Contractual services	78,118	58,386	70,000	(11,614)
Commodities	3,877	2,028	15,000	(12,972)
Compensating use tax/sales tax	2,441	814	1,000	(186)
Land, building and improvements	1,219	16,746	20,500	(3,754)
Memorial building	1,109	3,570	5,000	(1,430)
Reimbursement	8,878	1,572	5,000	(3,428)
Remittances	2,437	4,052	1,000	3,052
Total Administrative	198,688	179,181	227,500	(48,319)
Governing Body -				
Personal services	3,181	2,953	4,000	(1,047)
Contractual services	1,031	2,112	2,000	112
Total Governing Body	4,212	5,065	6,000	(935)



## CITY OF ATTICA, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Expenditures (Cont.)				
Police -				
Personal services	\$ 71,690	\$ 82,682	\$ 65,000	\$ 17,682
Contractual services	8,803	8,187	12,000	(3,813)
Commodities	5,416	14,545	5,500	9,045
Capital outlay	37	599	2,000	(1,401)
Total Police	85,946	106,013	84,500	21,513
Street -				
Personal services	7,495	17,880	5,000	12,880
Contractual services	8,614	5,927	10,000	(4,073)
Commodities	40,192	4,737	33,000	(28,263)
Capital outlay	552	4,919	46,000	(41,081)
Bond project expense	168,527	97,424	-	97,424
Principal	86,539	847	-	847
Total Street	311,919	131,734	94,000	37,734
Park -				
Personal services	28,291	28,986	30,000	(1,014)
Contractual services	100	-	2,000	(2,000)
Commodities	-	-	2,000	(2,000)
Appropriation	-	-	3,000	(3,000)
Total Park	28,391	28,986	37,000	(8,014)
Fire -				
Contractual	-	132	-	132
Appropriation	25,000	20,000	20,000	-
Total Fire	25,000	20,132	20,000	132
Municipal Court -				
Personal services	-	-	5,000	(5,000)
Contractual services	3,079	3,974	5,000	(1,026)
Commodities	-	1,593	1,000	593
Total Municipal Court	3,079	5,567	11,000	(5,433)

## CITY OF ATTICA, KANSAS

GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
Expenditures (Cont.)				
Swimming Pool -				
Personal services	\$ 16,714	\$ 15,992	\$ 20,000	\$ (4,008)
Contractual services	1,427	4,515	3,000	1,515
Commodities	22,218	20,385	14,000	6,385
Total Swimming Pool	40,359	40,892	37,000	3,892
Zoning -				
Contractual services	-	-	2,000	(2,000)
Other supplies	37	156	-	156
Total Zoning	37	156	2,000	(1,844)
Adjustment for qualifying budget credits	-	-	43,565	(43,565)
Total Expenditures	697,631	517,726	\$ 562,565	\$ (44,839)
Receipts Over (Under) Expenditures	(93,926)	(163,531)		
Unencumbered Cash, Beginning	280,494	186,568		
Unencumbered Cash, Ending	\$ 186,568	\$ 23,037		

## CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUNDECONOMIC DEVELOPMENT FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Receipts				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Expenditures				
Contractual services	-	-	\$ 5,485	\$ (5,485)
Transfer to General Fund	-	6,985	-	6,985
Total Expenditures	-	6,985	\$ 5,485	\$ 1,500
Receipts Over (Under) Expenditures	-	(6,985)		
Unencumbered Cash, Beginning	6,985	6,985		
Unencumbered Cash, Ending	\$ 6,985	\$ -		

## CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUNDLIBRARY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 9,405	\$ 9,284	\$ 9,997	\$ (713)
Delinquent tax	311	539	-	539
Motor vehicle tax	1,824	1,981	1,384	597
Recreational vehicle tax	40	39	30	9
16/20M vehicle tax	15	31	15	16
Commercial vehicle tax	89	40	58	(18)
Watercraft tax	3	6	13	(7)
Neighborhood revitalization rebate	-	(631)	(642)	11
SCKLS/Grant in aid	-	-	4,742	(4,742)
State aid	-	-	200	(200)
Total Receipts	11,687	11,289	\$ 15,797	\$ (4,508)
Expenditures				
Appropriation to Library	8,000	8,000	\$ 10,000	\$ (2,000)
Contractual services	866	445	22,080	(21,635)
Total Expenditures	8,866	8,445	\$ 32,080	\$ (23,635)
Receipts Over (Under) Expenditures	2,821	2,844		
Unencumbered Cash, Beginning	12,315	15,136		
Unencumbered Cash, Ending	\$ 15,136	\$ 17,980		

## CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUNDSPECIAL HIGHWAY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u> <u>Actual</u>	<u>2018</u>		<u>Variance -</u> <u>Over</u> <u>(Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts				
State of Kansas gas tax	\$ 15,566	\$ 15,601	\$ 15,770	\$ (169)
Expenditures				
Contractual services	-	151	\$ 5,563	\$ (5,412)
Commodities	5,275	2,568	93,576	(91,008)
Total Expenditures	5,275	2,719	\$ 99,139	\$ (96,420)
Receipts Over (Under) Expenditures	10,291	12,882		
Unencumbered Cash, Beginning	108,092	118,383		
Unencumbered Cash, Ending	\$ 118,383	\$ 131,265		

## CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUNDSPECIAL PARKS & RECREATION FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ 3,558	\$ 3,428	\$ 3,690	\$ (262)
Motor vehicle tax	693	749	523	226
Recreational vehicle tax	113	15	11	4
16/20M vehicle tax	6	12	5	7
Commercial vehicle tax	49	15	22	(7)
Watercraft tax	1	2	5	(3)
Local alcoholic liquor tax	1,693	1,841	1,800	41
Neighborhood revitalization rebate	-	(233)	(237)	4
Parks and recreation fees	1,725	-	-	-
Total Receipts	7,838	6,027	\$ 5,819	\$ 208
Expenditures				
Contractual services	1,000	945	\$ 12,000	\$ (11,055)
Commodities	2,300	3,377	8,780	(5,403)
Appropriation	4,152	5,595	3,500	2,095
Total Expenditures	7,452	9,917	\$ 24,280	\$ (14,363)
Receipts Over (Under) Expenditures	386	(3,890)		
Unencumbered Cash, Beginning	19,612	19,998		
Unencumbered Cash, Ending	\$ 19,998	\$ 16,108		

## CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUNDCAPITAL IMPROVEMENT RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>
Receipts		
Transfer from Electric Utility Fund	\$ -	\$ -
Expenditures		
Contractual services	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	<u>20,000</u>	<u>20,000</u>
Unencumbered Cash, Ending	<u>\$ 20,000</u>	<u>\$ 20,000</u>

## CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUNDEQUIPMENT RESERVE FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017</u>	<u>2018</u>
Receipts		
Miscellaneous	\$ 624	\$ 508
Expenditures		
Commodities	<u>-</u>	<u>16,181</u>
Receipts Over (Under) Expenditures	624	(15,673)
Unencumbered Cash, Beginning	<u>27,873</u>	<u>28,497</u>
Unencumbered Cash, Ending	<u>\$ 28,497</u>	<u>\$ 12,824</u>



## CITY OF ATTICA, KANSAS

BOND AND INTEREST FUNDBOND AND INTEREST FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Receipts				
Ad valorem property tax	\$ -	\$ 96,119	\$ 103,500	\$ (7,381)
Delinquent tax	-	893	-	893
Neighborhood revitalization rebate	-	(6,528)	(6,650)	122
Total Receipts	-	90,484	\$ 96,850	\$ (6,366)
Expenditures				
Commodities	-	-	\$ 150	\$ (150)
Principal	-	55,001	28,350	26,651
Interest	-	27,525	55,000	(27,475)
Cash basis reserve	-	-	13,350	(13,350)
Total Expenditures	-	82,526	\$ 96,850	\$ (14,324)
Receipts Over (Under) Expenditures	-	7,958		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ 7,958		

## CITY OF ATTICA, KANSAS

BUSINESS FUNDELECTRIC UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Receipts				
Sales to customers	\$ 813,993	\$ 805,670	\$ 850,000	\$ (44,330)
Connection fees	1,260	1,031	-	1,031
Penalties	15,650	12,130	10,000	2,130
Other	1,137	461	-	461
Reimbursed expenses	99	2,075	4,000	(1,925)
Total Receipts	832,139	821,367	\$ 864,000	\$ (42,633)
Expenditures				
Personal services	91,849	137,915	\$ 125,000	\$ 12,915
Contractual services	649,383	605,806	540,000	65,806
Commodities	41,399	39,541	50,000	(10,459)
Capital outlay	29,050	1,687	89,252	(87,565)
Transfer to Capital Improvement Fund	-	-	10,000	(10,000)
Transfer to Equipment Reserve Fund	-	-	10,000	(10,000)
Transfer to General Fund	55,000	100,000	145,000	(45,000)
Transfer to Sewer Utility Fund	12,100	30,000	40,000	(10,000)
Transfer to Water Utility Fund	-	15,000	30,000	(15,000)
Total Expenditures	878,781	929,949	\$ 1,039,252	\$ (109,303)
Receipts Over (Under) Expenditures	(46,642)	(108,582)		
Unencumbered Cash, Beginning	238,252	191,610		
Unencumbered Cash, Ending	\$ 191,610	\$ 83,028		

## CITY OF ATTICA, KANSAS

BUSINESS FUNDGAS UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Receipts				
Sales to customers	\$ 194,470	\$ -	\$ 220,000	\$ (220,000)
Reimbursed expenses	301,439	12,909	-	12,909
Total Receipts	495,909	12,909	\$ 220,000	\$ (207,091)
Expenditures				
Personal services	36,541	-	\$ 85,000	\$ (85,000)
Contractual services	56,784	16,294	178,206	(161,912)
Commodities	1,778	48	12,000	(11,952)
Capital outlay	407	-	1,500	(1,500)
Principal	1,236	-	3,141	(3,141)
Interest	54	-	153	(153)
Transfer to General Fund	50,000	-	-	-
Transfer to Water Utility Fund	15,000	-	-	-
Total Expenditures	161,800	16,342	\$ 280,000	\$ (263,658)
Receipts Over (Under) Expenditures	334,109	(3,433)		
Unencumbered Cash, Beginning	48,899	383,008		
Unencumbered Cash, Ending	\$ 383,008	\$ 379,575		

## CITY OF ATTICA, KANSAS

BUSINESS FUNDSEWER UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	2017 Actual	2018		Variance - Over (Under)
		Actual	Budget	
Receipts				
Sales to customers	\$ 85,736	\$ 89,263	\$ 73,000	\$ 16,263
Reimbursed expenses	-	180	-	180
Transfer from Electric Utility Fund	12,100	30,000	40,000	(10,000)
Total Receipts	97,836	119,443	\$ 113,000	\$ 6,443
Expenditures				
Personal services	73,962	64,413	\$ 79,546	\$ (15,133)
Contractual services	12,111	9,262	5,337	3,925
Commodities	11,413	6,828	5,300	1,528
Capital outlay	985	385	3,000	(2,615)
Principal	17,916	16,907	16,072	835
Interest	3,904	3,435	3,745	(310)
Total Expenditures	120,291	101,230	\$ 113,000	\$ (11,770)
Receipts Over (Under) Expenditures	(22,455)	18,213		
Unencumbered Cash, Beginning	27,355	4,900		
Unencumbered Cash, Ending	\$ 4,900	\$ 23,113		

## CITY OF ATTICA, KANSAS

BUSINESS FUNDWATER UTILITY FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGETRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

		<u>2018</u>		
	<u>2017</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
Receipts				
Sale of water	\$ 133,267	\$ 137,193	\$ 130,000	\$ 7,193
Hookups	590	480	-	480
Reimbursed expenses	274	47	-	47
Transfer from Electric Utility Fund	-	-	30,000	(30,000)
Transfer from Gas Utility Fund	15,000	15,000	-	15,000
Total Receipts	<u>149,131</u>	<u>152,720</u>	<u>\$ 160,000</u>	<u>\$ (7,280)</u>
Expenditures				
Personal services	76,808	82,471	\$ 77,000	\$ 5,471
Contractual services	36,999	46,491	32,000	14,491
Commodities	26,630	14,288	32,000	(17,712)
Capital outlay	6,950	1,203	22,144	(20,941)
Principal	2,294	835	-	835
Interest	70	13	-	13
Total Expenditures	<u>149,751</u>	<u>145,301</u>	<u>\$ 163,144</u>	<u>\$ (17,843)</u>
Receipts Over (Under) Expenditures	(620)	7,419		
Unencumbered Cash, Beginning	<u>3,786</u>	<u>3,166</u>		
Unencumbered Cash, Ending	<u>\$ 3,166</u>	<u>\$ 10,585</u>		

## CITY OF ATTICA, KANSAS

AGENCY FUNDSSCHEDULE OF RECEIPTS AND DISBURSEMENTSRegulatory Basis

For the Year Ended December 31, 2018

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Sales Tax Clearing Revenue	\$ 492	\$ 14,347	\$ 14,134	\$ 705
Utility Deposit Fund	<u>6,787</u>	<u>10,372</u>	<u>5,978</u>	<u>11,181</u>
Total	<u>\$ 7,279</u>	<u>\$ 24,719</u>	<u>\$ 20,112</u>	<u>\$ 11,886</u>

## CITY OF ATTICA, KANSAS

RELATED MUNICIPAL ENTITYATTICA PUBLIC LIBRARY BOARDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts		
City appropriations	\$ 8,000	\$ 10,000
SCKLS aid	4,776	2,189
State of Kansas grant	1,393	193
Donations	200	6,522
Interest income	296	661
Miscellaneous	<u>1,480</u>	<u>192</u>
Total Receipts	<u>16,145</u>	<u>19,757</u>
Expenditures		
Payroll taxes	1,994	1,194
Salaries	9,671	9,425
Library operations	<u>5,684</u>	<u>5,996</u>
Total Expenditures	<u>17,349</u>	<u>16,615</u>
Receipts Over (Under) Expenditures	(1,204)	3,142
Unencumbered Cash, Beginning	<u>37,730</u>	<u>36,526</u>
Unencumbered Cash, Ending	<u>\$ 36,526</u>	<u>\$ 39,668</u>

## CITY OF ATTICA, KANSAS

RELATED MUNICIPAL ENTITYATTICA RECREATION COMMISSIONSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUALRegulatory Basis

For the Year Ended December 31, 2018

(With Comparative Actual Totals for the Prior Year Ended December 31, 2017)

	<u>2017 Actual</u>	<u>2018 Actual</u>
Receipts		
City appropriations	\$ 6,000	\$ 3,000
Fees, concessions, dues	9,143	6,648
Reimbursements from wellness center	27,156	24,138
Donations	<u>4,408</u>	<u>122</u>
Total Receipts	<u>46,707</u>	<u>33,908</u>
Expenditures		
Payroll	30,383	20,997
Program expense	3,256	3,482
Equipment and supplies	6,713	1,153
Insurance	<u>1,970</u>	<u>1,990</u>
Total Expenditures	<u>42,322</u>	<u>27,622</u>
Receipts Over (Under) Expenditures	4,385	6,286
Unencumbered Cash, Beginning	<u>19,323</u>	<u>23,708</u>
Unencumbered Cash, Ending	<u>\$ 23,708</u>	<u>\$ 29,994</u>