ATTICA UNIFIED SCHOOL DISTRICT NO. 511
ATTICA, KANSAS

FINANCIAL STATEMENT
JUNE 30, 2022

BFR

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
TABLE OF CONTENTS
JUNE 30, 2022

	Page
Independent Auditors' Report	1 – 4
Financial Statement	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	5
Notes to Financial Statement	6 – 11
Regulatory Required Supplementary Information	
Summary of Expenditures - Actual and Budget	12
Schedule of Cash Receipts and Expenditures - Actual and Budget	
General Fund	13
Supplemental General Fund	14
Preschool-Aged At-Risk Fund	15
At Risk Fund (K-12)	16
Capital Outlay Fund	17
Driver Training Fund	18
Food Service Fund	19
Professional Development Fund	20
Special Education Fund	21
Career & Postsecondary Education Fund	22
KPERS Contribution Fund	23
Schedule of Cash Receipts and Expenditures - Actual	
Federal Funds	24
Gifts and Grants Fund	25
Contingency Reserve Fund	26
Textbook and Student Material Revolving Fund	27
Schedule of Cash Receipts and Cash Disbursements	
Agency Funds	28
Schedule of Cash Receipts, Expenditures, and Unencumbered Cash	
District Activity Funds	29
Federal Award Information	
Schedule of Expenditures of Federal Awards	30

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Attica Unified School District No. 511, Attica, Kansas**, as of and for the year ended **June 30, 2022,** and the related notes to the financial statement.

Adverse and Unmodified Opinions

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America
In our opinion, because of the significance of the matter discussed in the Basis for Adverse 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 **Attica Unified School District No. 511, Attica, Kansas,** 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 **Attica Unified School District No. 511, Attica, Kansas,** as of **June 30, 2022**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statement section of the report. We are required to be independent of **Attica Unified School District No. 511, Attica, Kansas,** 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.

BFR CPA, LLC
10000 W. 37th St. N.
Wichita, Kansas 67205-7700

(316) 945-1500
Fax (316) 945-1505
bfr@bfrcpa.com

Board of Education
Attica Unified School District No. 511

Matter Giving Rise to Adverse Opinion on Accounting Principles Generally Accepted in the United State of America
As discussed in Note 1 of the financial statement, the financial statement is prepared by **Attica Unified School District No. 511, 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.

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 **Attica Unified School District No. 511, Attica, Kansas'** 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.

Auditors' 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 auditors' 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 auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America, 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 **Attica Unified School District No. 511, Attica, Kansas'** internal control. According, 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 the **Attica Unified School District No. 511, Attica, Kansas'** 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 and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements, district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for 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 financial statement as a whole, on the basis of accounting described in Note 1.

Board of Education
Attica Unified School District No. 511

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the **Attica Unified School District No. 511, Attica, Kansas**, as of and for the year ended, and have issued our report thereon dated August 6, 2021, which contained an unmodified opinion on the basic financial statement.

The 2021 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: https://admin.ks.gov/offices/oar/municipal-services. The 2021 actual column (2021 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended June 30, 2021 (as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2021 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2021 basic financial statement. The 2021 comparative information was subjected to the auditing procedures applied in the audit of the 2021 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2021 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2021, on the basis of accounting described in Note 1.

BFR CPA, LLC

BFR CPA, LLC
September 13, 2022

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	$ 0	$ 0	$ 1,875,003	$ 1,875,003	$ 0	$ 0	$ 0
Special Purpose Funds							
Supplemental General	25,617	0	592,531	577,685	40,463	0	40,463
Preschool-Aged At-Risk	0	0	9,412	9,412	0	0	0
At Risk (K-12)	0	0	118,463	118,463	0	0	0
Capital Outlay	406,565	0	139,936	225,298	321,203	0	321,203
Driver Training	4,650	0	1,708	4,396	1,962	0	1,962
Food Service	0	0	157,695	157,695	0	0	0
Professional Development	1,771	0	0	1,771	0	0	0
Special Education	0	0	347,188	347,008	180	0	180
Career and Postsecondary Education	0	0	15,530	15,530	0	0	0
KPERS Contribution	0	0	225,944	225,944	0	0	0
Federal Funds	0	0	244,361	268,751	(24,390)	0	(24,390)
Gifts and Grants	98,401	0	70,601	129,943	39,059	0	39,059
Contingency Reserve	106,611	0	0	59,647	46,964	0	46,964
Textbook and Student Material Revolving	5,493	0	9,935	5,790	9,638	0	9,638
District Activity Funds	24,080	0	45,769	51,880	17,969	0	17,969
	$ 673,188	$ 0	$ 3,854,076	$ 4,074,216	$ 453,048	$ 0	$ 453,048

Composition of Cash:		
	Checking Accounts	$ 303,111
	Money Market Account	183,024
		486,135
	Agency Funds	(33,087)
		$ 453,048

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

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

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

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds-to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

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

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

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

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

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and bond and interest funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

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 not hold a revenue neutral rate hearing this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2022.

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

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

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

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

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

Note 2 - In Substance Receipt in Transit:

The District received $81,239 subsequent to June 30, 2022, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2022.

Note 3 - Defined Benefit Pension Plan:

Plan description
The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions
K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 15.59% and 14.23%, respectively, for the fiscal year ended June 30, 2021. The actuarially determined employer contribution rate and the statutory contribution rate was 14.83% and 13.33% for the fiscal year ended June 30, 2022.

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

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

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled $225,944 for the year ended June 30, 2022.

Net Pension Liability

At June 30, 2022, the District's proportionate share of the collective net pension liability reported by KPERS was $1,656,342. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2021. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 4 - Deposits:

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

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2022.

At June 30, 2022, the District's carrying amount of deposits was $486,135 and the bank balance was $667,719. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $433,024 was covered by federal depository insurance and the remaining $234,695 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 5 - Statutory Violation:

Expenditures in the Special Education Fund were in excess of the amount budgeted which is a violation of K.S.A. 79-2935.

Note 6 - Contingencies:

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

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

Note 7 - Compensated Absences:

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

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

Note 8 - Interfund Transactions:

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

	Transfer to:					
Transfer from:	Preschool-Aged At-Risk	At Risk (K-12)	Food Service	Special Education	Career and Postsecondary Education	Total
General Fund	$ 0	$ 88,943	$ 27,209	$ 231,580	$ 0	$ 347,732
Supplemental General Fund	9,412	29,520	0	102,865	15,530	157,327
Contingency Reserve	0	0	38,395	4,045	0	42,440
	$ 9,412	$ 118,463	$ 65,604	$ 338,490	$ 15,530	$ 547,499

Note 9 - Subsequent Events:

The District has evaluated subsequent events through September 13, 2022, the date which the financial statement was available to be issued.

Note 10 - Reimbursed Expenditures:

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

Note 11 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Note 12 - Long-Term Debt:

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

Terms for long-term liabilities for the District for the year ended June 30, 2022, were as follows:

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

Changes in long-term liabilities for the District for the year ended June 30, 2022, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Lease Purchase Agreement					
Metal Building	$ 105,225	$ 0	$ 11,746	$ 93,479	$ 3,486

Annual lease purchase agreement payments through maturity are as follows:

	Principal	Interest	Principal and Interest
2023	$ 12,162	$ 3,069	$ 15,231
2024	12,594	2,638	15,232
2025	13,040	2,191	15,231
2026	13,503	1,729	15,232
2027	13,982	1,250	15,232
2028-2029	28,198	995	29,193
	$ 93,479	$ 11,872	$ 105,351

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	$ 1,877,223	$ (126,591)	$ 124,371	$ 1,875,003	$ 1,875,003	$ 0
Special Purpose Funds						
Supplemental General	619,532	(41,847)	0	577,685	577,685	0
Preschool-Aged At-Risk	15,000	0	0	15,000	9,412	(5,588)
At Risk (K-12)	267,000	0	0	267,000	118,463	(148,537)
Capital Outlay	556,681	0	0	556,681	225,298	(331,383)
Driver Training	5,850	0	0	5,850	4,396	(1,454)
Food Service	107,590	0	50,105	157,695	157,695	0
Professional Development	1,771	0	0	1,771	1,771	0
Special Education	320,000	0	0	320,000	347,008	27,008
Career and Postsecondary Education	20,000	0	0	20,000	15,530	(4,470)
KPERS Contribution	249,881	0	0	249,881	225,944	(23,937)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	268,751	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	129,943	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	59,647	XXXXXXXXXX
Textbook and Student Material Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	5,790	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	51,880	XXXXXXXXXX
	$ 4,040,528	$ (168,438)	$ 174,476	$ 4,046,566	$ 4,074,216	$ (488,361)

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 82,983	$ 124,371	$ 0	$ 124,371
State Sources	1,762,720	1,750,632	1,877,223	(126,591)
	1,845,703	1,875,003	$ 1,877,223	$ (2,220)
Expenditures				
Instruction	1,024,557	1,053,618	$ 820,838	$ 232,780
Student Support Services	15,305	21,588	23,100	(1,512)
Instructional Support Services	24,296	25,940	25,600	340
General Administration	103,158	113,626	110,000	3,626
School Administration	127,076	160,259	130,650	29,609
Central Services	102,266	62,510	105,000	(42,490)
Operations & Maintenance	97,045	89,730	80,000	9,730
Student Transportation Services	426	0	0	0
Transfers	351,574	347,732	582,035	(234,303)
Adjustment to Comply With Legal Max	0	0	(126,591)	126,591
Adjustment for Qualifying Budget Credits	0	0	124,371	(124,371)
	1,845,703	1,875,003	$ 1,875,003	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Supplemental General Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 241,963	$ 290,911	$ 273,005	$ 17,906
County Sources	17,920	19,363	18,207	1,156
State Sources	248,375	282,257	302,703	(20,446)
	508,258	592,531	$ 593,915	$ (1,384)
Expenditures				
Instruction	167,642	168,184	$ 236,872	$ (68,688)
Student Support Services	44,079	48,514	46,090	2,424
Instructional Support Staff	0	0	0	0
General Administration	20,371	23,873	15,500	8,373
School Administration	0	0	0	0
Operations & Maintenance	85,596	78,219	181,100	(102,881)
Student Transportation Serv	99,598	101,568	82,970	18,598
Transfers	111,622	157,327	57,000	100,327
Adjustment for Legal Max	0	0	(41,847)	41,847
	528,908	577,685	$ 577,685	$ 0
Receipts Over (Under) Expenditures	(20,650)	14,846		
Unencumbered Cash, Beginning	46,267	25,617		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 25,617	$ 40,463		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Preschool-Aged At-Risk Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 9,138	$ 9,412	$ 15,000	$ (5,588)
	9,138	9,412	$ 15,000	$ (5,588)
Expenditures				
Instruction	9,138	9,412	$ 15,000	$ (5,588)
	9,138	9,412	$ 15,000	$ (5,588)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

At Risk Fund (K-12)	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Transfers	$ 135,000	$ 118,463	$ 267,000	$ (148,537)
	135,000	118,463	$ 267,000	$ (148,537)
Expenditures				
Instruction	130,838	118,463	$ 232,400	$ (113,937)
Instructional Support Staff	507	0	21,000	(21,000)
School Administration	825	0	7,600	(7,600)
Central Services	2,830	0	6,000	(6,000)
	135,000	118,463	$ 267,000	$ (148,537)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Capital Outlay Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 121,805	$ 94,178	$ 104,627	$ (10,449)
County Sources	6,151	6,695	6,070	625
State Sources	26,280	39,063	39,418	(355)
	154,236	139,936	$ 150,115	$ (10,179)
Expenditures				
Instruction	0	11,742	$ 100,000	$ (88,258)
Student Support Services	0	0	50,000	(50,000)
Operations & Maintenance	68,311	145,115	100,000	45,115
Transportation	0	51,657	150,000	(98,343)
Facility Acquisition & Construction Services	15,231	16,784	156,681	(139,897)
	83,542	225,298	$ 556,681	$ (331,383)
Receipts Over (Under) Expenditures	70,694	(85,362)		
Unencumbered Cash, Beginning	335,871	406,565		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 406,565	$ 321,203		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Driver Training Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 0	$ 1,708	$ 1,200	$ 508
	0	1,708	$ 1,200	$ 508
Expenditures				
Instruction	0	4,396	$ 5,350	$ (954)
Vehicle Operation & Maintenance	0	0	500	(500)
	0	4,396	$ 5,850	$ (1,454)
Receipts Over (Under) Expenditures	0	(2,688)		
Unencumbered Cash, Beginning	4,650	4,650		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 4,650	$ 1,962		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Food Service Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 7,695	$ 3,542	$ 3,375	$ 167
State Sources	856	637	680	(43)
Federal Sources	73,987	87,912	76,500	11,412
Transfers	12,134	65,604	27,035	38,569
	94,672	157,695	$ 107,590	$ 50,105
Expenditures				
Operations & Maintenance	4,385	5,589	$ 11,300	$ (5,711)
Food Service Operations	90,287	152,106	96,290	55,816
Adjustment for Qualifying Budget Credits	0	0	50,105	(50,105)
	94,672	157,695	$ 157,695	$ 0
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Professional Development Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 4,173	$ 0	$ 0	$ 0
Transfers	4,292	0	0	0
	8,465	0	$ 0	$ 0
Expenditures				
Instructional Support Staff	6,694	1,771	$ 1,771	$ 0
	6,694	1,771	$ 1,771	$ 0
Receipts Over (Under) Expenditures	1,771	(1,771)		
Unencumbered Cash, Beginning	0	1,771		
	0			
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 1,771	$ 0		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Special Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
Local Sources	$ 7,204	$ 3,576	$ 10,000	$ (6,424)
Federal Sources	3,411	5,122	0	5,122
Transfers	288,468	338,490	310,000	28,490
	299,083	347,188	$ 320,000	$ 27,188
Expenditures				
Instruction	299,083	347,008	$ 320,000	$ 27,008
	299,083	347,008	$ 320,000	$ 27,008
Receipts Over (Under) Expenditures	0	180		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 180		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Career and Postsecondary Education Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance - Over (Under)
Cash Receipts				
Transfers	$ 14,164	$ 15,530	$ 20,000	$ (4,470)
	14,164	15,530	$ 20,000	$ (4,470)
Expenditures				
Instruction	14,164	15,530	$ 20,000	$ (4,470)
	14,164	15,530	$ 20,000	$ (4,470)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

KPERS Contribution Fund	Prior Year Actual	Current Year Actual	Current Year Budget	Variance - Over (Under)
Cash Receipts				
State Sources	$ 211,315	$ 225,944	$ 249,881	$ (23,937)
	211,315	225,944	$ 249,881	$ (23,937)
Expenditures				
Instruction	163,402	146,371	$ 193,224	$ (46,853)
Student Support Services	5,186	8,608	6,132	2,476
Instructional Support Staff	2,151	3,570	2,544	1,026
General Administration	9,305	15,454	11,003	4,451
School Administration	9,428	15,657	11,149	4,508
Central Services	2,273	3,773	2,688	1,085
Operations and Maintenance	8,691	14,437	10,277	4,160
Student Transportation Services	6,625	11,003	7,834	3,169
Food Service Operations	4,254	7,071	5,030	2,041
	211,315	225,944	$ 249,881	$ (23,937)
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	0	0		
Unencumbered Cash, Ending	$ 0	$ 0		

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	$ 197,174	$ 244,361
	197,174	244,361
Expenditures		
Instruction	197,174	268,751
	197,174	268,751
Receipts Over (Under) Expenditures	0	(24,390)
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 0	$ (24,390)

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 12,035	$ 70,601
	12,035	70,601
Expenditures		
Instruction	14,281	129,943
	14,281	129,943
Receipts Over (Under) Expenditures	(2,246)	(59,342)
Unencumbered Cash, Beginning	100,647	98,401
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 98,401	$ 39,059

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	$ 0	$ 0
	0	0
Expenditures		
Instruction	7,000	17,207
Transfers	0	42,440
	7,000	59,647
Receipts Over (Under) Expenditures	(7,000)	(59,647)
Unencumbered Cash, Beginning	113,611	106,611
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 106,611	$ 46,964

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022
(With Comparative Actual Totals for the Prior Year Ended June 30, 2021)

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	$ 6,939	$ 9,935
	6,939	9,935
Expenditures		
Instruction	1,446	5,790
	1,446	5,790
Receipts Over (Under) Expenditures	5,493	4,145
Unencumbered Cash, Beginning	0	5,493
Prior Year Canceled Encumbrances	0	0
Unencumbered Cash, Ending	$ 5,493	$ 9,638

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Attica High School				
High School Volleyball	$ 423	$ 3,396	$ 3,160	$ 659
High School Football	844	10,322	9,831	1,335
High School Basketball	1,531	4,435	5,552	414
High School Track	813	485	464	834
Athletic Donations	346	0	0	346
HS Golf	180	698	804	74
Jr Hi Volleyball	386	301	374	313
Jr Hi Football	213	0	0	213
Jr Hi Basketball	222	1,043	892	373
Jr Hi Track	594	0	0	594
High School Girls Basketball	435	392	694	133
Score Table Ads	871	880	20	1,731
Jr Hi Girls Basketball	290	0	0	290
Concessions	398	9,285	7,974	1,709
High School Cheerleaders	936	5,414	4,502	1,848
Student Council	1,351	760	1,315	796
Jr Hi Cheerleaders	28	2,588	1,355	1,261
FFA	834	1,142	882	1,094
Honor Society	102	100	185	17
Art Club	252	0	0	252
Kindness Club	0	50	0	50
School Play	240	125	97	268
Class of 2020	134	0	0	134
Class of 2021	1,072	182	56	1,198
Class of 2022	6,304	6,103	10,818	1,589
Class of 2023	4,543	4,401	4,539	4,405
Class of 2024	2,101	1,288	289	3,100
Class of 2025	2,565	1,263	98	3,730
Class of 2026	433	1,347	569	1,211
Class of 2027	130	270	66	334
Class of 2028	0	718	56	662
Class of 2017	379	0	379	0
Class of 2018	1,236	0	0	1,236
Class of 2019	884	0	0	884
	$ 31,070	$ 56,988	$ 54,971	$ 33,087

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2022

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Attica Public Schools							
FACS	$ 3,088	$ 0	$ 11,411	$ 10,090	$ 4,409	$ 0	$ 4,409
Library Books	268	0	1,587	1,528	327	0	327
EF Tours Fundraiser	12	0	0	0	12	0	12
Elementary Teacher Supplies	264	0	0	0	264	0	264
School Supplies Fund	42	0	0	0	42	0	42
Grant Funds	5,540	0	3,380	5,955	2,965	0	2,965
Gate Receipts	410	0	20,072	20,990	(508)	0	(508)
Bulldog Pride	0	0	500	36	464	0	464
Art Fee	59	0	0	0	59	0	59
Yearbook	5,596	0	3,555	8,076	1,075	0	1,075
Reality University	2,334	0	2,492	2,142	2,684	0	2,684
Wellness Center	2,556	0	0	0	2,556	0	2,556
T2C Money	1,653	0	2,521	2,272	1,902	0	1,902
Vending Machines	1,021	0	251	475	797	0	797
Perfect Peace Fund	445	0	0	316	129	0	129
Pride Project	760	0	0	0	760	0	760
Angel Fund	32	0	0	0	32	0	32
	$ 24,080	$ 0	$ 45,769	$ 51,880	$ 17,969	$ 0	$ 17,969

FEDERAL AWARD INFORMATION

ATTICA UNIFIED SCHOOL DISTRICT NO. 511
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

Grant Title	Assistance Listing Number	Program Amount	Unencumbered Cash 7/1/2021	Receipts	Expenditures	Unencumbered Cash 6/30/2022
Department of Education	84.010	$ 1,410	$ 0	$ 1,410	$ 1,410	$ 0
(Passes Through the Kansas Department of Education)						
Department of Agriculture						
School Breakfast Program	10.553	14,510				
National School Lunch Program	10.555	69,302				
Summer Food Service Program for Children	10.559	3,486				
Pandemic EBT Administrative Costs	10.559	614				
		87,912	0	87,912	87,912	0
Department of Education						
Title I Grants to Local Educational Agencies	84.010	45,883	0	45,710	45,883	(173)
Twenty First Century Community Learning Centers	84.287	42,772	0	30,805	42,772	(11,967)
Supporting Effective Instruction State Grants	84.367	4,083	0	0	4,083	(4,083)
Student Support and Academic Enrichment Program	84.424	22,688	0	15,722	22,688	(6,966)
Education Stabilization Fund	84.425	118,358	0	117,157	118,358	(1,201)
		233,784	0	209,394	233,784	(24,390)
Department of Health and Human Services						
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	34,311	0	34,311	34,311	0
(Passes Through ESSDACK)						
Department of Education						
Career and Technical Education - Basic Grants to States	84.048	4,368	0	4,368	4,368	0
Total Federal Awards		$ 361,785	$ 0	$ 337,395	$ 361,785	$ (24,390)