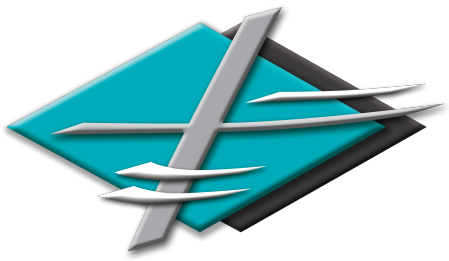
CITY OF ATTICA, KANSAS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
DECEMBER 31, 2021



LOYD GROUP, LLC

Certified Public Accountants

CITY OF ATTICA, KANSAS
CITY OF THE THIRD CLASS
For The Year Ended December 31, 2021

Alan Allenbach, Mayor

CITY COUNCIL

Angela Alexander

Randy Newberry

Taner Hayes

Justin Loreg

Matt Gardner

Buckland Smith

CITY OFFICERS

Lori Ryan, Clerk

Virginia Martin, Treasurer

Brian Bina, Attorney

Chuck Berry, Police Chief

Lyle Redgate, City Superintendent

CITY OF ATTICA, KANSAS

For the Year Ended December 31, 2021

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Attica, Kansas 67009

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Attica, Kansas (City), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2021 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2021, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Other Matter

The prior year's financial statement for the year ended December 31, 2020, was audited by another auditor, who expressed an unmodified opinion on regulatory basis of accounting, on May 10, 2021.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts, expenditures-actual and budget, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional

procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Another auditor previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Attica, Kansas as of and for the year ended December 31, 2020 (not presented herein), and have issued their report thereon dated May 10, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/oar/municipalservices. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2020 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2020 basic financial statement or to the 2020 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
July 5, 2022

CITY OF ATTICA, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2021

	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	$ 16,698	$ -	$ 458,215	$ 450,481	$ 24,432	$ 9,162	$ 33,594
SPECIAL PURPOSE FUNDS:							
Library Fund	18,007	-	10,643	8,126	20,524	-	20,524
Special Highway Fund	36,917	-	16,379	11,074	42,222	120	42,342
Special Parks & Recreation Fund	7,267	-	4,784	10,773	1,278	-	1,278
Capital Improvement Reserve Fund	20,000	-	-	-	20,000	-	20,000
CBDG Grant Fund	50,527	-	-	50,527	-	-	-
CESF 09 Grant Fund	-	-	6,130	7,500	(1,370)	-	(1,370)
ARPA Fund	-	-	42,251	87,700	(45,449)	87,700	42,251
Equipment Reserve Fund	17,319	-	6,576	-	23,895	-	23,895
Total Special Purpose Funds	150,037	-	86,763	175,700	61,100	87,820	148,920
BOND AND INTEREST FUND:							
Bond and Interest Fund	18,047	-	71,468	72,881	16,634	-	16,634
BUSINESS FUNDS:							
Electric Utility Fund	355,576	-	784,994	718,056	422,514	42,262	464,776
Sewer Utility Fund	30,842	-	145,772	121,327	55,287	5,466	60,753
Water Utility Fund	78,120	-	256,929	174,941	160,108	14,571	174,679
Total Business Funds	464,538	-	1,187,695	1,014,324	637,909	62,299	700,208
RELATED MUNICIPAL ENTITIES:							
Attica Public Library Board	35,841	-	27,815	27,257	36,399	-	36,399
Attica Recreation Commission	37,063	-	34,527	29,157	42,433	-	42,433
Total Related Municipal Entities	72,904	-	62,342	56,414	78,832	-	78,832
Total Reporting Entity (Excluding Agency Funds)	$ 722,224	$ -	$ 1,866,483	$ 1,769,800	$ 818,907	$ 159,281	$ 978,188

COMPOSITION OF CASH:	
Cash on Hand	$ 400
Checking Account - Citizens Community Bank	727,953
Investments	200,000
Related Municipal Entities	78,832
Total Cash	1,007,185
Less Agency Funds per Schedule 3	(28,997)
Total Reporting Entity (Excluding Agency Funds)	$ 978,188

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

The City of Attica is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Attica (the City), a Municipal Financial Reporting Entity and its related municipal entities. The related municipal entities are included in the City's reporting entity because they were established to benefit the City and/or its constituents.

Library Board. The City of Attica Public Library Board operates the City's public library. Acquisition or disposition of real property by the board must be approved by the City. Bond issuances must also be approved by the City. Complete financial records for the Library Board may be reviewed at the administrative offices of the entity at 123 North Main Street, Attica, Kansas 67009.

Recreation Commission. The City of Attica Recreation Commission Board oversees recreation activities. The Recreation Commission operates as a separate governing body, but the City levies the taxes for the Recreation Commission, and the Recreation Commission has only the powers granted by statute, K.S.A 12-1928. Complete financial records for the Recreation Commission may be reviewed at the administrative offices of the City at 127 North Main Street, Attica, KS 67009.

(b) Regulatory Basis Fund Types

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

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

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

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

(c) Basis of Accounting

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

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

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

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

Senate Bill 13 repealed the tax lid law and introduced the use of a revenue neutral rate with an additional budget hearing required if the proposed tax levy exceeds the revenue neutral rate. These policy changes apply to the 2022 budget cycle. Additional information can be found in the Memo to State of Kansas Taxing Subdivisions (2021) at https://admin.ks.gov/offices/oar/municipal-services.

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 for the

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

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

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

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

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

A cash-basis violation occurred in the CESF 09 Grant Fund of $1,370, however the total was related to grant proceeds contrary to K.S.A. 10-1113.

3. DEPOSITS AND INVESTMENTS

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

3. DEPOSITS AND INVESTMENTS (CONT.)

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

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

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2021.

At December 31, 2021, the City's carrying amount of deposits was $928,188 and the bank balance was $956,414 . The bank balance was held by one bank resulting in a concentration of credit risk. Of the 2021 bank balance, $250,000 was covered by federal depository insurance and $456,414 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, 2021, 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	$ 775,000	$ -	$ 775,000	$ -	$ 12,880
Series 2021-A	1.35%	5/3/2021	$ 740,000	7/1/2031	-	740,000	-	740,000	-
Kansas Revolving Loan Fund:									
Water Pollution Control	2.91%	03/01/05	301,985	02/28/25	83,020	-	17,528	65,492	2,289
Total Contractual Indebtedness			$ 2,041,985		$ 858,020	$ 740,000	$ 792,528	$ 805,492	$ 15,169

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

	Year						
	2022	2023	2024	2025	2026	2027 to 2031	Total
Principal:							
General Obligation Bonds:							
Series 2020-A	$ 70,000	$ 75,000	$ 70,000	$ 75,000	$ 75,000	$ 375,000	$ 740,000
Kansas Revolving Loan Fund:							
Water Pollution Control	18,041	18,570	19,115	9,766	-	-	65,492
Total Principal	88,041	93,570	89,115	84,766	75,000	375,000	805,492
Interest:							
General Obligation Bonds:							
Series 2020-A	7,268	5,740	5,553	5,273	4,860	13,943	42,637
Kansas Revolving Loan Fund:							
Water Pollution Control	1,776	1,247	702	142	-	-	3,867
Total Interest	9,044	6,987	6,255	5,415	4,860	13,943	46,504
Total Principal and Interest	$ 97,085	$ 100,557	$ 95,370	$ 90,181	$ 79,860	$ 388,943	$ 851,996

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Electric Utility Fund	General Fund	K.S.A. 12-825d	$ 80,000
CBDG Grant Fund	Water Fund	K.S.A. 12-825d	43,385
Total Transfers			$ 123,385

6. CAPITAL PROJECTS

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

No new projets for 2021

7. DEFINED BENEFIT PENSION PLAN

Plan Description. The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603-3869) or by calling 1-888-275-5737.

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

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a for the Death and Disability Program) and the statutory contribution rate was 8.61% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the City were $27,296 for the year ended December 31, 2021.

Net Pension Liability. At December 31, 2021, the City's proportionate share of the collective net pension liability reported by KPERS was $194,345. 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 City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

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

8. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

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

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

(a) Other Post Employment Benefits (Cont.)

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

(b) Other Post Employment Benefits - KPERS Death and Disabilities

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2021.

(c) Other Employee Benefits

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

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

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

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

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

Neither related municipal entity provides for any compensated absences.

9. CLAIMS AND JUDGMENTS

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government.

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2020 to 2021 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, 2021, funds deposited at this institution totaled $927,959

11. COVID-19 NOTE

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the City's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operations, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the City is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition or liquidity for fiscal year 2021. Future potential impacts may include a decrease in certain revenues, reduced customer traffic and the temporary closure of operating hours of our offices.

As a result of COVID-19, the State of Kansas has received Coronavirus State and Local Fiscal Recovery Funds (SLFRF) under the American Rescue Plan Act (ARPA). The SLFRF was received from the U.S. Department of Treasury. The City received SLFRF in the amount of $48,632 during 2021. The SLFRF are to be used to strengthen and improve infrastructure and continue to support the recovery related to the public health emergency. Additional information and updates on ARPA SLFRF, which includes audit requirements, can be found at https://home.treasury.gov/.

12. 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, 2021

CITY OF ATTICA, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2021

	Certified Budget	Adjustment for for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND:					
General Fund	$ 390,875	$ 59,627	$ 450,502	$ 450,481	$ (21)
SPECIAL PURPOSE FUNDS:					
Library Fund	17,474	-	17,474	8,126	(9,348)
Special Highway Fund	67,170	-	67,170	11,074	(56,096)
Special Parks and Recreation Fund	16,073	-	16,073	10,773	(5,300)
BOND AND INTEREST FUND:					
Bond and Interest Fund	82,500	-	82,500	72,881	(9,619)
BUSINESS FUNDS:					
Electric Utility Fund	1,212,924	-	1,212,924	718,056	(494,868)
Sewer Utility Fund	145,413	-	145,413	121,327	(24,086)
Water Utility Fund	230,815	-	230,815	174,941	(55,874)

CITY OF ATTICA, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 123,062	$ 102,310	$ 106,345	$ (4,035)
Delinquent tax	4,129	5,016	-	5,016
Motor vehicle tax	9,899	21,784	24,540	(2,756)
Recreational vehicle tax	191	330	500	(170)
16/20M vehicle tax	172	181	281	(100)
Commercial vehicle tax	659	332	505	(173)
Watercraft tax	-	-	92	(92)
Local alcoholic liquor tax	1,943	5,584	3,877	1,707
Local sales tax	132,894	152,366	107,104	45,262
Special assessments	-	1,440	-	1,440
Neighborhood revitalization rebate	(5,964)	(2,893)	(3,052)	159
Total Taxes	266,985	286,450	240,192	46,258
Intergovernmental Revenues -				
Grants	12,281	12,993	-	12,993
Total Intergovernmental Revenues	12,281	12,993	-	12,993
Licenses and Permits -				
Licenses and permits	420	490	500	(10)
Building permits	175	150	-	150
Liquor licenses	1,100	-	-	-
Utility franchise fees	4,975	3,730	5,500	(1,770)
Dog tags, impounds, adoption fees	(10)	13	-	13
Total Licenses and Permits	6,660	4,383	6,000	(1,617)
Charges for Services -				
Swimming and concessions	4,562	3,084	5,000	(1,916)
Fines, Forfeitures and Penalties -				
Court fines	3,123	3,660	-	3,660
Vehicle inspections	660	360	-	360
Copying fees	3,580	2,431	2,000	431
Total Fines, Forfeitures and Penalties	7,363	6,451	2,000	4,451
Use of Money and Property -				
Interest received	5,353	2,035	1,500	535

CITY OF ATTICA, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts (Cont.)				
Other -				
Miscellaneous	$ 13	$ 16,578	$ 4,450	$ 12,128
Reimbursements	11,612	15,284	24,000	(8,716)
Summer Recreation - reimbursements	23,795	18,105	-	18,105
Insurance - reimbursements	9,233	-	-	-
Gifts and donations	(839)	(2,158)	-	(2,158)
Federal grants	-	3,596	-	3,596
Rent	150	900	1,000	(100)
Lease proceeds	-	10,514	-	10,514
Zoning fees	75	-	100	(100)
Total Other	44,039	62,819	29,550	33,269
Transfers In -				
Transfer from Electric Utility Fund	45,000	80,000	80,000	-
Transfer from Sewer Utility Fund	-	-	5,000	(5,000)
Transfer from Water Utility Fund	-	-	5,000	(5,000)
Total Transfers In	45,000	80,000	90,000	(10,000)
Total Receipts	392,243	458,215	$ 374,242	$ 83,973
Expenditures				
Administrative -				
Personal services	111,445	121,467	$ 103,100	$ 18,367
Contractual services	54,373	99,382	58,000	41,382
Commodities	23,889	17,176	4,000	13,176
Compensating use tax/sales tax	1,784	320	1,000	(680)
Land, building and improvements	1,430	-	-	-
Memorial building	2,038	7,268	3,000	4,268
Reimbursement	941	306	-	306
Interest expense	12,526	4,353	-	4,353
Remittances	400	1,000	-	1,000
Total Administrative	208,826	251,272	169,100	82,172
Governing Body -				
Personal services	2,605	5,621	3,500	2,121
Contractual services	4,734	9,397	1,500	7,897
Total Governing Body	7,339	15,018	5,000	10,018

CITY OF ATTICA, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Cont.)				
Police -				
Personal services	$ 78,962	$ 77,970	$ 80,000	$ (2,030)
Contractual services	4,720	14,869	10,000	4,869
Commodities	4,292	7,378	5,500	1,878
Capital outlay	500	-	1,500	(1,500)
Total Police	88,474	100,217	97,000	3,217
Street -				
Contractual services	2,958	-	-	-
Commodities	49	5,997	-	5,997
Capital outlay	419	500	-	500
Total Street	3,426	6,497	-	6,497
Park -				
Personal services	28,997	30,700	30,000	700
Contractual services	-	900	-	900
Total Park	28,997	31,600	30,000	1,600
Fire -				
Appropriation	20,000	15,000	20,000	(5,000)
Municipal Court -				
Personal services	-	-	4,000	(4,000)
Contractual services	1,183	895	-	895
Commodities	-	-	1,000	(1,000)
Total Municipal Court	1,183	895	5,000	(4,105)

CITY OF ATTICA, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Cont.)				
Swimming Pool -				
Personal services	$ 14,723	$ 23,069	$ 17,000	$ 6,069
Contractual services	1,494	2,312	4,500	(2,188)
Commodities	9,758	4,227	15,000	(10,773)
Total Swimming Pool	25,975	29,608	36,500	(6,892)
Demo -				
Capital outlay	793	-	2,500	(2,500)
Zoning -				
Contractual services	-	374	2,000	(1,626)
Transfers -				
Cash Forward	-	-	23,775	(23,775)
Adjustment for qualifying budget credits	-	-	59,627	(59,627)
Total Expenditures	385,013	450,481	$ 450,502	$ (21)
Receipts Over (Under) Expenditures	7,230	7,734		
Unencumbered Cash, Beginning	9,468	16,698		
Unencumbered Cash, Ending	$ 16,698	$ 24,432		

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 8,527	$ 8,318	$ 8,875	$ (557)
Delinquent tax	468	455	-	455
Motor vehicle tax	1,533	1,505	1,695	(190)
Recreational vehicle tax	30	23	35	(12)
16/20M vehicle tax	28	28	19	9
Commercial vehicle tax	102	23	35	(12)
Watercraft tax	-	-	6	(6)
Neighborhood revitalization rebate	(413)	(208)	(255)	47
SCKLS/Grant in aid	-	-	4,742	(4,742)
Miscellaneous	-	499	-	499
State aid	-	-	200	(200)
Total Receipts	10,275	10,643	$ 15,352	$ (4,709)
Expenditures				
Appropriation to Library	8,000	8,000	$ 9,000	$ (1,000)
Contractual services	5,082	126	8,474	(8,348)
Total Expenditures	13,082	8,126	$ 17,474	$ (9,348)
Receipts Over (Under) Expenditures	(2,807)	2,517		
Unencumbered Cash, Beginning	20,814	18,007		
Unencumbered Cash, Ending	$ 18,007	$ 20,524		

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

SPECIAL HIGHWAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Utility service charges	$ -	$ 354	$ -	$ 354
State of Kansas gas tax	14,573	16,025	12,880	3,145
Total Receipts	14,573	16,379	$ 12,880	$ 3,499
Expenditures				
Personal services	18,225	4,076	$ -	$ 4,076
Contractual services	15,021	1,578	5,563	(3,985)
Commodities	24,693	5,420	61,607	(56,187)
Total Expenditures	57,939	11,074	$ 67,170	$ (56,096)
Receipts Over (Under) Expenditures	(43,366)	5,305		
Unencumbered Cash, Beginning	80,283	36,917		
Unencumbered Cash, Ending	$ 36,917	$ 42,222		

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

SPECIAL PARKS & RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 3,315	$ 4,097	$ 4,391	$ (294)
Delinquent tax	-	156	-	156
Motor vehicle tax	596	595	659	(64)
Recreational vehicle tax	177	31	13	18
16/20M vehicle tax	10	11	8	3
Commercial vehicle tax	51	8	14	(6)
Watercraft tax	-	-	2	(2)
Local alcoholic liquor tax	1,943	-	1,800	(1,800)
Neighborhood revitalization rebate	(160)	(114)	(126)	12
Gifts and donations	994	-	-	-
Parks and recreation fees	8	-	-	-
Total Receipts	6,934	4,784	$ 6,761	$ (1,977)
Expenditures				
Contractual services	1,402	3,500	$ 8,000	$ (4,500)
Commodities	8,029	585	4,573	(3,988)
Appropriation	4,614	6,688	3,500	3,188
Total Expenditures	14,045	10,773	$ 16,073	$ (5,300)
Receipts Over (Under) Expenditures	(7,111)	(5,989)		
Unencumbered Cash, Beginning	14,378	7,267		
Unencumbered Cash, Ending	$ 7,267	$ 1,278		

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

CAPITAL IMPROVEMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts	$ -	$ -
Expenditures	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	20,000	20,000
Unencumbered Cash, Ending	$ 20,000	$ 20,000

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

CBDG GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts		
CBDG grant funds	$ 333,512	$ -
Expenditures		
Contractual services	584,624	7,142
Transfer to Water	-	43,385
Total Expenditures	584,624	50,527
Receipts Over (Under) Expenditures	(251,112)	(50,527)
Unencumbered Cash, Beginning	301,639	50,527
Unencumbered Cash, Ending	$ 50,527	$ -

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

CESF 09 GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts		
Grant funds	$ -	$ 6,130
Expenditures		
Commodities	-	7,500
Receipts Over (Under) Expenditures	-	(1,370)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (1,370)

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

ARPA FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts		
Grant funds	$ -	$ 42,251
Expenditures		
Contractual services	-	87,700
Receipts Over (Under) Expenditures	-	(45,449)
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ (45,449)

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

EQUIPMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020	2021
Receipts		
Miscellaneous	$ 1,803	$ 6,576
Expenditures	-	-
Receipts Over (Under) Expenditures	1,803	6,576
Unencumbered Cash, Beginning	15,516	17,319
Unencumbered Cash, Ending	$ 17,319	$ 23,895

CITY OF ATTICA, KANSAS

BOND AND INTEREST FUND

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 38,934	$ 62,943	$ 67,594	$ (4,651)
Delinquent tax	3,099	2,887	-	2,887
Motor vehicle tax	17,460	6,994	7,690	(696)
Recreational vehicle tax	314	103	157	(54)
16/20M vehicle tax	-	111	88	23
Commercial vehicle tax	-	-	158	(158)
Watercraft tax	-	-	28	(28)
Miscellaneous	-	20	-	20
Neighborhood revitalization rebate	(1,869)	(1,590)	(1,940)	350
Total Receipts	57,938	71,468	$ 73,775	$ (2,307)
Expenditures				
Commodities	-	-	$ 150	$ (150)
Principal	60,000	60,000	60,000	-
Interest	11,320	12,881	22,350	(9,469)
Total Expenditures	71,320	72,881	$ 82,500	$ (9,619)
Receipts Over (Under) Expenditures	(13,382)	(1,413)		
Unencumbered Cash, Beginning	31,429	18,047		
Unencumbered Cash, Ending	$ 18,047	$ 16,634		

CITY OF ATTICA, KANSAS

BUSINESS FUND

ELECTRIC UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 682,438	$ 748,584	$ 880,000	$ (131,416)
Connection fees	760	230	-	230
Penalties	11,700	8,795	10,000	(1,205)
Other	959	1,438	-	1,438
Miscellaneous	-	19,885	-	19,885
Reimbursed expenses	2,013	6,062	4,000	2,062
Total Receipts	697,870	784,994	$ 894,000	$ (109,006)
Expenditures				
Personal services	93,123	92,497	$ 137,000	$ (44,503)
Contractual services	446,551	520,159	400,000	120,159
Commodities	40,973	25,329	40,000	(14,671)
Capital outlay	6,571	71	-	71
Transfer to General Fund	45,000	80,000	80,000	-
Transfer to Capital Improvement Fund	-	-	20,000	(20,000)
Transfer to Equipment Reserve Fund	-	-	10,000	(10,000)
Cash Forward	-	-	525,924	(525,924)
Total Expenditures	632,218	718,056	$ 1,212,924	$ (494,868)
Receipts Over (Under) Expenditures	65,652	66,938		
Unencumbered Cash, Beginning	289,924	355,576		
Unencumbered Cash, Ending	$ 355,576	$ 422,514		

CITY OF ATTICA, KANSAS

BUSINESS FUND

SEWER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 136,249	$ 145,772	$ 110,000	$ 35,772
Reimbursed expenses	374	-	-	-
Total Receipts	136,623	145,772	$ 110,000	$ 35,772
Expenditures				
Personal services	78,941	90,721	$ 68,546	$ 22,175
Contractual services	9,845	2,922	12,000	(9,078)
Commodities	11,113	7,957	12,000	(4,043)
Capital outlay	841	106	1,000	(894)
Principal	17,028	17,528	17,528	-
Interest	2,788	2,093	2,289	(196)
Cash Forward	-	-	17,050	(17,050)
Transfer to Capital Improvement Fund	-	-	5,000	(5,000)
Transfer to Equipment Reserve Fund	-	-	5,000	(5,000)
Transfer to General Fund	-	-	5,000	(5,000)
Total Expenditures	120,556	121,327	$ 145,413	$ (24,086)
Receipts Over (Under) Expenditures	16,067	24,445		
Unencumbered Cash, Beginning	14,775	30,842		
Unencumbered Cash, Ending	$ 30,842	$ 55,287		

CITY OF ATTICA, KANSAS

BUSINESS FUND

WATER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2021

(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

		2021		
	2020	Actual	Budget	Variance - Over (Under)
Receipts				
Sale of water	$ 206,807	$ 213,352	$ 157,000	$ 56,352
Hookups	540	130	-	130
Reimbursed expenses	92	62	-	62
Transfer from Electric Utility Fund	-	-	7,500	(7,500)
Transfer from Gas Utility Fund	-	43,385	-	43,385
Total Receipts	207,439	256,929	$ 164,500	$ 92,429
Expenditures				
Personal services	86,574	90,716	$ 85,000	$ 5,716
Contractual services	33,567	32,250	47,000	(14,750)
Commodities	24,652	51,905	35,000	16,905
Capital outlay	841	70	2,500	(2,430)
Transfer to Capital Improvement Fund	-	-	5,000	(5,000)
Transfer to Equipment Reserve Fund	-	-	5,000	(5,000)
Transfer to General Fund	-	-	5,000	(5,000)
Cash Forward	-	-	46,315	(46,315)
Total Expenditures	145,634	174,941	$ 230,815	$ (55,874)
Receipts Over (Under) Expenditures	61,805	81,988		
Unencumbered Cash, Beginning	16,315	78,120		
Unencumbered Cash, Ending	$ 78,120	$ 160,108		

City of Attica

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2021

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sales Tax Clearing Revenue	$ (410)	$ 6,885	$ 6,770	$ (295)
Utility Deposit Fund	23,011	13,758	7,477	29,292
Total	$ 22,601	$ 20,643	$ 14,247	$ 28,997

CITY OF ATTICA, KANSAS

RELATED MUNICIPAL ENTITY

ATTICA PUBLIC LIBRARY BOARD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Receipts		
City appropriations	$ 8,000	$ 10,000
SCKLS aid	4,869	7,919
State of Kansas grant	162	-
Donations	900	250
Interest income	617	1,793
MM trf		5,044
Miscellaneous	-	2,809
Total Receipts	14,548	27,815
Expenditures		
Payroll taxes	1,535	1,815
Salaries	9,818	11,086
Library operations	5,383	14,356
Total Expenditures	16,736	27,257
Receipts Over (Under) Expenditures	(2,188)	558
Unencumbered Cash, Beginning	38,029	35,841
Unencumbered Cash, Ending	$ 35,841	$ 36,399

CITY OF ATTICA, KANSAS

RELATED MUNICIPAL ENTITY

ATTICA RECREATION COMMISSION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2021
(With Comparative Actual Totals for the Prior Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Receipts		
City appropriations	$ 3,000	$ -
School district appropriations	3,050	4,000
Fees, concessions, dues	3,818	8,031
Reimbursments from wellness center	19,776	19,496
Donations	2,495	3,000
Total Receipts	32,139	34,527
Expenditures		
Payroll	26,573	18,105
Program expense	645	2,380
Equipment and supplies	3,102	7,107
Insurance	139	1,565
Total Expenditures	30,459	29,157
Receipts Over (Under) Expenditures	1,680	5,370
Unencumbered Cash, Beginning	35,383	37,063
Unencumbered Cash, Ending	$ 37,063	$ 42,433