CITY OF ATTICA, KANSAS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED
DECEMBER 31, 2022



LOYD GROUP, LLC

Certified Public Accountants

CITY OF ATTICA, KANSAS

For the Year Ended December 31, 2022

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CITY OF ATTICA, KANSAS
CITY OF THE THIRD CLASS
For The Year Ended December 31, 2022

Angela Alexander, Mayor

CITY COUNCIL

Paul Calvert

Justin Loreg

Taner Hayes

Matt Gardner

Buckland Smith

CITY OFFICERS

Lori Ryan, Clerk

Brian Bina, Attorney

Virginia Martin, Treasurer

Chuck Berry, Police Chief

Jay Spengler, City Superintendent

LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Attica, Kansas 67009

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Attica, Kansas (City), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2022 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, 2022, 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, 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 (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

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

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

Responsibilities of Management for the Financial Statement

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

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

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

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Attica, Kansas as of and for the year ended December 31, 2021 (not presented herein), and have issued their report thereon dated July 5, 2022 which contained an unmodified opinion on the basic financial statement. The 2021 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 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 December 31, 2022 (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 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 December 31, 2021, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
June 23, 2023

CITY OF ATTICA, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2022

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:						
General Fund	$ 24,432	$ 472,037	$ 409,110	$ 87,359	$ 969	$ 88,328
SPECIAL PURPOSE FUNDS:						
Library Fund	20,524	10,695	8,198	23,021	(825)	22,196
Special Highway Fund	42,222	14,228	3,160	53,290	33	53,323
Special Parks & Recreation Fund	1,278	11,969	13,247	-	-	-
Capital Improvement Reserve Fund	20,000	-	-	20,000	-	20,000
CBDG Grant Fund	-	-	43,385	(43,385)	-	(43,385)
CESF 09 Grant Fund	(1,370)	1,370	-	-	-	-
ARPA Fund	(45,449)	42,502	-	(2,947)	-	(2,947)
Reimbursement Fund	-	14,824	-	14,824	-	14,824
Equipment Reserve Fund	23,895	4,800	-	28,695	-	28,695
Total Special Purpose Funds	61,100	100,388	67,990	93,498	(792)	92,706
BOND AND INTEREST FUND:						
Bond and Interest Fund	16,634	81,545	80,138	18,041	4,328	22,369
BUSINESS FUNDS:						
Electric Utility Fund	422,514	773,754	798,920	397,348	2,125	399,473
Gas Utility Fund	-	9,078	161	8,917	1	8,918
Sewer Utility Fund	55,287	140,300	120,769	74,818	2,540	77,358
Water Utility Fund	160,108	217,339	139,233	238,214	1,912	240,126
Total Business Funds	637,909	1,140,471	1,059,083	719,297	6,578	725,875
RELATED MUNICIPAL ENTITIES:						
Attica Public Library Board	36,399	13,660	18,930	31,129	-	31,129
Attica Recreation Commission	42,433	58,333	24,254	76,512	-	76,512
Total Related Municipal Entities	78,832	71,993	43,184	107,641	-	107,641
Total Reporting Entity (Excluding Agency Funds)	$ 818,907	$ 1,866,434	$ 1,659,505	$ 1,025,836	$ 11,083	$ 1,036,919

COMPOSITION OF CASH:	
Cash on Hand	$ 400
Checking Account - Citizens Community Bank	759,936
Investments	200,000
Related Municipal Entities	107,641
Total Cash	1,067,977
Less Agency Funds per Schedule 3	(31,058)
Total Reporting Entity (Excluding Agency Funds)	$ 1,036,919

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

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

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

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

(b) Regulatory Basis Fund Types

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

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

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

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

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

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

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

(c) Basis of Accounting

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

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

(d) Budgetary Information

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

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

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

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

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

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

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

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

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

A cash-basis violation occurred in the CBDG Grant Fund of $43,385, ARPA Fund of $2,047 and the Sales Tax Clearing Revenue Fund of $430 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, 2022.

At December 31, 2022, the City's carrying amount of deposits was $960,336 and the bank balance was $968,132 . The bank balance was held by one bank resulting in a concentration of credit risk. Of the 2022 bank balance, $307,074 was covered by federal depository insurance and $603,984 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, 2022, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest and Fees Paid
General Obligation Bonds:									
Series 2021-A	1.35%	5/3/2021	$ 740,000	7/1/2031	$ 740,000	$ -	$ 70,000	$ 670,000	$ 10,138
Kansas Revolving Loan Fund:									
Water Pollution Control	2.91%	03/01/05	301,985	02/28/25	65,492	-	18,041	47,451	1,776
Total Contractual Indebtedness			$ 1,041,985		$ 805,492	$ -	$ 88,041	$ 717,451	$ 11,914

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

	Year						
	2023	2024	2025	2026	2027	2028 to 2031	Total
Principal:							
General Obligation Bonds:							
Series 2021-A	$ 75,000	$ 70,000	$ 75,000	$ 75,000	$ 70,000	$ 305,000	$ 670,000
Kansas Revolving Loan Fund:							
Water Pollution Control	18,570	19,115	9,766	-	-	-	47,451
Total Principal	93,570	89,115	84,766	75,000	70,000	305,000	717,451
Interest:							
General Obligation Bonds:							
Series 2021-A	2,870	5,553	5,272	4,860	4,298	9,645	32,498
Kansas Revolving Loan Fund:							
Water Pollution Control	1,247	702	142	-	-	-	2,091
Total Interest	4,117	6,255	5,414	4,860	4,298	9,645	34,589
Total Principal and Interest	$ 97,687	$ 95,370	$ 90,180	$ 79,860	$ 74,298	$ 314,645	$ 752,040

5. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
Total Transfers			$ 80,000

6. CAPITAL PROJECTS

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

No new projects for 2022.

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 8.9% for the fiscal year ended December 31, 2022. Contributions to the pension plan from the City were $25,504 for the year ended December 31, 2022.

Net Pension Liability. At December 31, 2022, the City's proportionate share of the collective net pension liability reported by KPERS was $288,883. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. 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 2021 to 2022 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, 2022, funds deposited at this institution totaled $968,132.

11. SUBSEQUENT EVENTS

Management has evaluated the effects of the financial statement of subsequent events occurring through the date of this report which is the date at which the financial statement was available to be issued.

CITY OF ATTICA, KANSAS

REGULATORY-REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2022

CITY OF ATTICA, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2022

	Certified Budget	Adjustment for for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND:					
General Fund	$ 415,593	$ -	$ 415,593	$ 409,110	$ (6,483)
SPECIAL PURPOSE FUNDS:					
Library Fund	21,550	-	21,550	8,198	(13,352)
Special Highway Fund	20,074	-	20,074	3,160	(16,914)
Special Parks and Recreation Fund	15,273	-	15,273	13,247	(2,026)
BOND AND INTEREST FUND:					
Bond and Interest Fund	90,300	-	90,300	80,138	(10,162)
BUSINESS FUNDS:					
Electric Utility Fund	1,106,576	-	1,106,576	798,920	(307,656)
Sewer Utility Fund	156,025	-	156,025	120,769	(35,256)
Water Utility Fund	300,620	-	300,620	139,233	(161,387)

CITY OF ATTICA, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 102,310	$ 99,203	$ 102,616	$ (3,413)
Delinquent tax	5,016	6,942	-	6,942
Motor vehicle tax	21,784	18,279	17,590	689
Recreational vehicle tax	330	302	324	(22)
16/20M vehicle tax	181	489	303	186
Commercial vehicle tax	332	-	1,768	(1,768)
Local alcoholic liquor tax	5,584	5,084	2,300	2,784
Local sales tax	152,366	163,566	135,000	28,566
Special assessments	1,440	660	-	660
Neighborhood revitalization rebate	(2,893)	(2,069)	(2,067)	(2)
Total Taxes	286,450	292,456	257,834	34,622
Intergovernmental Revenues -				
Grants	12,993	26,246	-	26,246
Licenses and Permits -				
Licenses and permits	490	205	500	(295)
Building permits	150	125	-	125
Liquor licenses	-	600	-	600
Utility franchise fees	3,730	7,296	5,500	1,796
Dog tags, impounds, adoption fees	13	23	-	23
Total Licenses and Permits	4,383	8,249	6,000	2,249
Charges for Services -				
Swimming and concessions	3,084	3,922	5,000	(1,078)
Fines, Forfeitures and Penalties -				
Court fines	3,660	3,690	-	3,690
Vehicle inspections	360	360	-	360
Copying fees	2,431	2,443	2,000	443
Total Fines, Forfeitures and Penalties	6,451	6,493	2,000	4,493
Use of Money and Property -				
Interest received	2,035	2,823	-	2,823

CITY OF ATTICA, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts (Cont.)				
Other -				
Miscellaneous	$ 16,578	$ 6,754	$ 4,450	$ 2,304
Reimbursements	15,284	759	24,000	(23,241)
Summer Recreation - reimbursements	18,105	-	-	-
Gifts and donations	(2,158)	201	-	201
Federal grants	3,596	-	-	-
Rent	900	749	1,000	(251)
Lease proceeds	10,514	-	-	-
Zoning fees	-	-	100	(100)
Total Other	62,819	8,463	29,550	(21,087)
Transfers In -				
Transfer from Electric Utility Fund	80,000	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	80,000	123,385	90,000	33,385
Total Receipts	458,215	472,037	$ 390,384	$ 81,653
Expenditures				
Administrative -				
Personal services	121,467	106,287	$ 120,000	$ (13,713)
Contractual services	99,382	75,722	58,000	17,722
Commodities	17,176	11,926	25,000	(13,074)
Compensating use tax/sales tax	320	-	2,000	(2,000)
Land, building and improvements	-	337	-	337
Memorial building	7,268	4,524	2,593	1,931
Reimbursement	306	688	-	688
Interest expense	4,353	-	-	-
Remittances	1,000	1,000	-	1,000
Total Administrative	251,272	200,484	207,593	(7,109)
Governing Body -				
Personal services	5,621	2,488	3,500	(1,012)
Contractual services	9,397	8,571	1,500	7,071
Total Governing Body	15,018	11,059	5,000	6,059

CITY OF ATTICA, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Cont.)				
Police -				
Personal services	$ 77,970	$ 81,289	$ 80,000	$ 1,289
Contractual services	14,869	13,578	10,000	3,578
Commodities	7,378	7,445	5,500	1,945
Capital outlay	-	-	1,500	(1,500)
Total Police	100,217	102,312	97,000	5,312
Street -				
Contractual services	-	871	-	871
Commodities	5,997	4,758	10,000	(5,242)
Capital outlay	500	198	-	198
Total Street	6,497	5,827	10,000	(4,173)
Park -				
Personal services	30,700	40,779	30,000	10,779
Contractual services	900	-	-	-
Total Park	31,600	40,779	30,000	10,779
Fire -				
Appropriation	15,000	20,000	20,000	-
Municipal Court -				
Personal services	-	-	4,000	(4,000)
Contractual services	895	455	-	455
Commodities	-	-	1,000	(1,000)
Total Municipal Court	895	455	5,000	(4,545)

CITY OF ATTICA, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (Cont.)				
Swimming Pool -				
Personal services	$ 23,069	$ 21,870	$ 17,000	$ 4,870
Contractual services	2,312	1,525	4,500	(2,975)
Commodities	4,227	4,423	15,000	(10,577)
Total Swimming Pool	29,608	27,818	36,500	(8,682)
Demo -				
Capital outlay	-	376	2,500	(2,124)
Zoning -				
Contractual services	374	-	2,000	(2,000)
Total Expenditures	450,481	409,110	$ 415,593	$ (6,483)
Receipts Over (Under) Expenditures	7,734	62,927		
Unencumbered Cash, Beginning	16,698	24,432		
Unencumbered Cash, Ending	$ 24,432	$ 87,359		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 8,318	$ 8,665	$ 9,123	$ (458)
Delinquent tax	455	629	-	629
Motor vehicle tax	1,505	1,525	1,468	57
Recreational vehicle tax	23	25	27	(2)
16/20M vehicle tax	28	34	25	9
Commercial vehicle tax	23	-	148	(148)
Neighborhood revitalization rebate	(208)	(183)	(184)	1
Miscellaneous	499	-	-	-
Total Receipts	10,643	10,695	$ 10,607	$ 88
Expenditures				
Appropriation to Library	8,000	8,000	$ 10,000	$ (2,000)
Contractual services	126	198	11,550	(11,352)
Total Expenditures	8,126	8,198	$ 21,550	$ (13,352)
Receipts Over (Under) Expenditures	2,517	2,497		
Unencumbered Cash, Beginning	18,007	20,524		
Unencumbered Cash, Ending	$ 20,524	$ 23,021		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Utility service charges	$ 354	$ -	$ -	$ -
State of Kansas gas tax	16,025	14,228	14,320	(92)
Total Receipts	16,379	14,228	$ 14,320	$ (92)
Expenditures				
Personal services	4,076	-	$ -	$ -
Contractual services	1,578	1,405	5,563	(4,158)
Commodities	5,420	1,755	14,511	(12,756)
Total Expenditures	11,074	3,160	$ 20,074	$ (16,914)
Receipts Over (Under) Expenditures	5,305	11,068		
Unencumbered Cash, Beginning	36,917	42,222		
Unencumbered Cash, Ending	$ 42,222	$ 53,290		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 4,097	$ 10,962	$ 11,683	$ (721)
Delinquent tax	156	342	-	342
Motor vehicle tax	595	755	726	29
Recreational vehicle tax	31	12	13	(1)
16/20M vehicle tax	11	13	13	-
Commercial vehicle tax	8	-	73	(73)
Local alcoholic liquor tax	-	-	2,000	(2,000)
Neighborhood revitalization rebate	(114)	(236)	(235)	(1)
Gifts and donations	-	-	1,000	(1,000)
Parks and recreation fees	-	121	-	121
Total Receipts	4,784	11,969	$ 15,273	$ (3,304)
Expenditures				
Contractual services	3,500	372	$ 7,200	$ (6,828)
Commodities	585	961	4,573	(3,612)
Appropriation	6,688	11,914	3,500	8,414
Total Expenditures	10,773	13,247	$ 15,273	$ (2,026)
Receipts Over (Under) Expenditures	(5,989)	(1,278)		
Unencumbered Cash, Beginning	7,267	1,278		
Unencumbered Cash, Ending	$ 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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
CBDG grant funds	$ -	$ -
Expenditures		
Contractual services	7,142	-
Transfer to General	-	43,385
Transfer to Water	43,385	-
Total Expenditures	50,527	43,385
Receipts Over (Under) Expenditures	(50,527)	(43,385)
Unencumbered Cash, Beginning	50,527	-
Unencumbered Cash, Ending	$ -	$ (43,385)

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

CESF 09 GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Grant funds	$ 6,130	$ 1,370
Expenditures		
Commodities	7,500	-
Receipts Over (Under) Expenditures	(1,370)	1,370
Unencumbered Cash, Beginning	-	(1,370)
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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Grant funds	$ 42,251	$ 42,502
Expenditures		
Contractual services	87,700	-
Receipts Over (Under) Expenditures	(45,449)	42,502
Unencumbered Cash, Beginning	-	(45,449)
Unencumbered Cash, Ending	$ (45,449)	$ (2,947)

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

REIMBURSEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Reimbursements	$ -	$ 14,824
Expenditures		
Contractual services	-	-
Receipts Over (Under) Expenditures	-	14,824
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 14,824

CITY OF ATTICA, KANSAS

SPECIAL PURPOSE FUND

EQUIPMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021	2022
Receipts		
Miscellaneous	$ 6,576	$ 4,800
Expenditures	-	-
Receipts Over (Under) Expenditures	6,576	4,800
Unencumbered Cash, Beginning	17,319	23,895
Unencumbered Cash, Ending	$ 23,895	$ 28,695

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 62,943	$ 66,184	$ 69,679	$ (3,495)
Delinquent tax	2,887	4,803	-	4,803
Motor vehicle tax	6,994	11,618	11,180	438
Recreational vehicle tax	103	192	206	(14)
16/20M vehicle tax	111	153	193	(40)
Commercial vehicle tax	-	-	1,124	(1,124)
Miscellaneous	20	-	-	-
Neighborhood revitalization rebate	(1,590)	(1,405)	(1,404)	(1)
Total Receipts	71,468	81,545	$ 80,978	$ 567
Expenditures				
Commodities	-	-	$ 150	$ (150)
Principal	60,000	70,000	60,000	10,000
Interest	12,881	10,138	22,350	(12,212)
Cash basis reserve	-	-	7,800	(7,800)
Total Expenditures	72,881	80,138	$ 90,300	$ (10,162)
Receipts Over (Under) Expenditures	(1,413)	1,407		
Unencumbered Cash, Beginning	18,047	16,634		
Unencumbered Cash, Ending	$ 16,634	$ 18,041		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 748,584	$ 763,996	$ 750,000	$ 13,996
Connection fees	230	220	-	220
Penalties	8,795	7,999	10,000	(2,001)
Other	1,438	1,539	-	1,539
Miscellaneous	19,885	-	-	-
Reimbursed expenses	6,062	-	4,000	(4,000)
Total Receipts	784,994	773,754	$ 764,000	$ 9,754
Expenditures				
Personal services	92,497	87,602	$ 125,000	$ (37,398)
Contractual services	520,159	570,852	500,000	70,852
Commodities	25,329	49,884	45,000	4,884
Capital outlay	71	10,582	-	10,582
Transfer to General Fund	80,000	80,000	80,000	-
Transfer to Capital Improvement Fund	-	-	20,000	(20,000)
Transfer to Equipment Reserve Fund	-	-	10,000	(10,000)
Cash Forward	-	-	326,576	(326,576)
Total Expenditures	718,056	798,920	$ 1,106,576	$ (307,656)
Receipts Over (Under) Expenditures	66,938	(25,166)		
Unencumbered Cash, Beginning	355,576	422,514		
Unencumbered Cash, Ending	$ 422,514	$ 397,348		

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Sales to customers	$ 145,772	$ 140,300	$ 135,000	$ 5,300
Expenditures				
Personal services	90,721	77,142	$ 80,000	$ (2,858)
Contractual services	2,922	13,220	12,000	1,220
Commodities	7,957	10,743	12,000	(1,257)
Capital outlay	106	-	1,000	(1,000)
Principal	17,528	18,041	18,041	-
Interest	2,093	1,623	1,776	(153)
Cash Forward	-	-	16,208	(16,208)
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	121,327	120,769	$ 156,025	$ (35,256)
Receipts Over (Under) Expenditures	24,445	19,531		
Unencumbered Cash, Beginning	30,842	55,287		
Unencumbered Cash, Ending	$ 55,287	$ 74,818		

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, 2022

(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

		2022		
	2021	Actual	Budget	Variance - Over (Under)
Receipts				
Sale of water	$ 213,352	$ 217,259	$ 210,000	$ 7,259
Hookups	130	80	-	80
Reimbursed expenses	62	-	-	-
Transfer from Gas Utility Fund	43,385	-	-	-
Total Receipts	256,929	217,339	$ 210,000	$ 7,339
Expenditures				
Personal services	90,716	69,691	$ 90,000	$ (20,309)
Contractual services	32,250	60,716	47,000	13,716
Commodities	51,905	8,372	35,000	(26,628)
Capital outlay	70	454	2,500	(2,046)
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	-	-	111,120	(111,120)
Total Expenditures	174,941	139,233	$ 300,620	$ (161,387)
Receipts Over (Under) Expenditures	81,988	78,106		
Unencumbered Cash, Beginning	78,120	160,108		
Unencumbered Cash, Ending	$ 160,108	$ 238,214		

CITY OF ATTICA, KANSAS

AGENCY FUNDS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2022

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Sales Tax Clearing Revenue Fund	$ (295)	$ 18,802	$ 18,937	$ (430)
Utility Deposit Fund	29,292	5,723	3,527	31,488
Total	$ 28,997	$ 24,525	$ 22,464	$ 31,058

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, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
City appropriations	$ 10,000	$ 8,000
SCKLS aid	7,919	4,757
State of Kansas grant	-	157
Donations	250	540
Interest income	1,793	13
MM trf	5,044	-
Miscellaneous	2,809	193
Total Receipts	27,815	13,660
Expenditures		
Payroll taxes	1,815	1,986
Salaries	11,086	9,821
Library operations	14,356	7,123
Total Expenditures	27,257	18,930
Receipts Over (Under) Expenditures	558	(5,270)
Unencumbered Cash, Beginning	35,841	36,399
Unencumbered Cash, Ending	$ 36,399	$ 31,129

CITY OF ATTICA, KANSAS

RELATED MUNICIPAL ENTITY

ATTICA RECREATION COMMISSION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Totals for the Prior Year Ended December 31, 2021)

	2021 Actual	2022 Actual
Receipts		
City appropriations	$ -	$ 8,000
School district appropriations	4,000	1,096
Fees, concessions, dues	8,031	5,294
Reimbursments from wellness center	19,496	28,938
Donations	3,000	15,005
Total Receipts	34,527	58,333
Expenditures		
Payroll	18,105	3,178
Program expense	2,380	2,310
Equipment and supplies	7,107	17,035
Insurance	1,565	1,731
Total Expenditures	29,157	24,254
Receipts Over (Under) Expenditures	5,370	34,079
Unencumbered Cash, Beginning	37,063	42,433
Unencumbered Cash, Ending	$ 42,433	$ 76,512