

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

TOWN OF ATLANTA

HAMILTON COUNTY, INDIANA

January 1, 2012 to December 31, 2016



FILED
10/30/2017

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Robyn Cook	01-01-12 to 12-31-19
President of the Town Council	Steven Dial	01-01-12 to 12-31-12
	John Evans	01-01-13 to 04-22-14
	Jody Price	04-23-14 to 12-31-14
	Fred Farley	01-01-15 to 12-31-17
Superintendent of Utilities	Steven A. Emmert	01-01-12 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE TOWN OF ATLANTA, HAMILTON COUNTY, INDIANA

We have examined the accompanying financial statements of the Town of Atlanta (Town), for the period of January 1, 2012 to December 31, 2016. The Town's management is responsible for the fair presentation of these financial statements in accordance with the prescribed basis of accounting described in Note 1. Our responsibility is to express an opinion on the financial statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the financial statements are in accordance with the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the financial statements. The nature, timing, and extent of the procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.


As discussed in Note 1 to the financial statements, the Town prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter described in the preceding paragraph, the financial statements for the period of January 1, 2012 to December 31, 2016, referred to above, do not present, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Town.

INDEPENDENT ACCOUNTANT'S REPORT
(Continued)

In our opinion, the financial statements for the period of January 1, 2012 to December 31, 2016, referred to above, present the financial position and results of operations of the Town based on the prescribed basis of accounting described in Note 1 to the financial statements, in all material respects.

Our examination was conducted for the purpose of forming an opinion on the Town's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

September 14, 2017

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

The financial statements and accompanying notes were approved by management of the Town. The financial statements and notes are presented as intended by the Town.

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TOWN OF ATLANTA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2012 and 2013

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12	Receipts	Disbursements	Cash and Investments 12-31-13
General	\$ 66,436	\$ 184,182	\$ 164,587	\$ 86,031	\$ 230,302	\$ 228,797	\$ 87,536
Petty Cash	50	-	-	50	-	-	50
Motor Vehicle Highway	12,516	20,077	18,281	14,312	23,713	31,582	6,443
Local Road And Street	3,908	11,543	4,076	11,375	10,926	18,642	3,659
Law Enforcement Continuing Ed	2,663	1,111	578	3,196	1,199	642	3,753
Dolles Park	13,212	6,223	6,178	13,257	1,313	7,962	6,608
Rainy Day	14,348	-	-	14,348	-	7,000	7,348
Levy Excess	1,707	-	1,707	-	-	-	-
Cumulative Capital Improvement	4,413	1,923	4,413	1,923	1,946	-	3,869
Retirement Fund	-	4,345	2,139	2,206	10,226	11,701	731
General Money Market	25,064	56	-	25,120	4	25,124	-
Fire Truck	6,263	-	6,263	-	-	-	-
Festival Fund	22,286	55,672	61,964	15,994	65,715	68,935	12,774
Police Festival	5,280	6,689	3,573	8,396	-	1,478	6,918
Avfd Special Projects	1,985	1	1,986	-	-	-	-
Dolles Park C.D.	50,377	-	-	50,377	-	-	50,377
Payroll	6,477	159,062	158,051	7,488	197,706	199,949	5,245
Trash Collection	15,051	61,936	60,418	16,569	62,490	61,242	17,817
Sewer C.D.	7,351	-	-	7,351	-	-	7,351
Sewage Utility Operating	25,455	120,030	126,840	18,645	149,764	137,315	31,094
Sewage Bond And Interest	29,754	-	-	29,754	-	6,347	23,407
Sewage Depreciation	13,610	1,200	6,065	8,745	1,200	8,255	1,690
Sewage Reserve	13,791	1,416	-	15,207	1,416	1,380	15,243
Water Operating	30,205	181,441	182,518	29,128	194,141	199,323	23,946
Water Bond And Interest	3,925	44,400	43,585	4,740	44,400	43,671	5,469
Water Depreciation	11,784	1,200	-	12,984	1,200	12,544	1,640
Water Util. Meter Deposit	17,242	2,475	2,176	17,541	1,658	1,900	17,299
Well Head Protection	4,813	-	-	4,813	-	-	4,813
Water/Sewer Money Market	12,532	28	-	12,560	15	-	12,575
Water Reserve	45,741	-	-	45,741	-	-	45,741
Sewer/Storm Water Construction	-	439,201	10,038	429,163	9,082	326,495	111,750
Storm Water Grant Fund	-	493,303	493,295	8	131,706	131,705	9
Sewer/Storm Water Operating	-	-	-	-	46,821	38,635	8,186
Sewer/Storm Water Bond & Interest	-	-	-	-	38,083	38,083	-
Sewer/Storm Water Reserve	-	-	-	-	8,280	-	8,280
Totals	\$ 468,239	\$ 1,797,514	\$ 1,358,731	\$ 907,022	\$ 1,233,306	\$ 1,608,707	\$ 531,621

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

TOWN OF ATLANTA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2014 and 2015

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14	Receipts	Disbursements	Cash and Investments 12-31-15
General	\$ 87,536	\$ 220,296	\$ 194,365	\$ 113,467	\$ 244,434	\$ 209,670	\$ 148,231
Petty Cash	50	-	-	50	-	-	50
Motor Vehicle Highway	6,443	26,332	25,195	7,580	27,224	22,393	12,411
Local Road And Street	3,659	12,161	13,903	1,917	11,736	6,124	7,529
Law Enforcement Continuing Ed	3,753	-	3,753	-	4	-	4
Dolles Park	6,608	6,880	7,206	6,282	4,572	4,053	6,801
Rainy Day	7,348	-	-	7,348	-	-	7,348
Cumulative Capital Improvement	3,869	1,918	-	5,787	1,821	-	7,608
Retirement Fund	731	13,066	12,877	920	13,543	14,109	354
Ball Fields	-	-	-	-	2,175	16	2,159
Festival Fund	12,774	82,308	53,431	41,651	72,063	63,844	49,870
Police Festival	6,918	80	3,093	3,905	50	2,700	1,255
Dolles Park C.D.	50,377	-	-	50,377	-	-	50,377
Payroll	5,245	155,951	156,576	4,620	170,744	172,347	3,017
Trash Collection	17,817	55,288	52,570	20,535	54,345	56,345	18,535
Wastewater Grant Fund	-	1	-	1	295,468	295,463	6
Sewer C.D.	7,351	-	-	7,351	-	-	7,351
Sludge Removal	-	32,873	30,669	2,204	3,809	3,422	2,591
SRF Wastewater	-	-	-	-	42,100	-	42,100
Sewage Utility Operating	31,094	176,752	182,239	25,607	174,997	146,436	54,168
Sewage Bond And Interest	23,407	-	-	23,407	3,477	26,884	-
Sewage Depreciation	1,690	18,965	4,562	16,093	15,965	21,281	10,777
Sewage Reserve	15,243	1,416	-	16,659	935	16,895	699
Water Operating	23,946	217,522	234,887	6,581	222,706	194,262	35,025
Water Bond And Interest	5,469	44,400	43,726	6,143	44,400	5,875	44,668
Water Depreciation	1,640	30,782	2,517	29,905	25,781	15,372	40,314
Water Util. Meter Deposit	17,299	1,725	1,592	17,432	3,600	3,184	17,848
Well Head Protection	4,813	-	4,800	13	-	-	13
Water/Sewer Money Market	12,575	13	-	12,588	6	-	12,594
Water Reserve	45,741	-	-	45,741	-	-	45,741
Sewer/Storm Water Construction	111,750	1,303	113,052	1	-	1	-
Storm Water Grant Fund	9	-	9	-	-	-	-
Sewer/Storm Water Operating	8,186	57,408	56,288	9,306	51,105	47,118	13,293
Sewer/Storm Water Bond & Interest	-	38,083	13,075	25,008	38,773	37,575	26,206
Sewer/Storm Water Reserve	8,280	8,280	-	16,560	7,590	-	24,150
Totals	\$ 531,621	\$ 1,203,803	\$ 1,210,385	\$ 525,039	\$ 1,533,423	\$ 1,365,369	\$ 693,093

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

TOWN OF ATLANTA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2016

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16
General	\$ 148,231	\$ 279,690	\$ 231,811	\$ 196,110
Petty Cash	50	-	-	50
Motor Vehicle Highway	12,411	26,909	30,162	9,158
Local Road And Street	7,529	70,328	62,111	15,746
Law Enforcement Continuing Ed	4	-	-	4
Dolles Park	6,801	4,739	2,966	8,574
Rainy Day	7,348	-	-	7,348
LOIT Special Distribution	-	58,610	-	58,610
Cum Cap Imp. Cig Tax	7,608	1,848	-	9,456
Retirement Fund	354	17,010	17,291	73
Ball Fields	2,159	-	177	1,982
Dolles Park C.D.	50,377	-	-	50,377
Festival Fund	49,870	72,317	79,052	43,135
Police Festival	1,255	3,800	-	5,055
Payroll	3,017	195,242	193,175	5,084
Trash Collection	18,535	54,002	52,867	19,670
Wastewater Grant Fund	6	95,600	95,606	-
Sludge Removal	2,591	-	2,591	-
Sewer C.D.	7,351	-	-	7,351
SRF Wastewater	42,100	39,084	38,832	42,352
Sewage Utility Operating	54,168	179,309	168,470	65,007
Sewage Depreciation	10,777	15,966	12,632	14,111
Sewage Reserve	699	-	-	699
Water Operating	35,025	212,581	188,587	59,019
Water Grant Fund 2017	-	10	-	10
Water Bond And Interest	44,668	54,428	85,656	13,440
Water Depreciation	40,314	25,781	7,192	58,903
Water Util. Meter Deposit	17,848	2,925	2,428	18,345
Well Head Protection	13	-	-	13
Water/Sewer Money Market	12,594	6	-	12,600
Water Reserve	45,741	-	-	45,741
Sewer/Storm Water Operating	13,293	50,731	51,961	12,063
Sewer/Storm Water Bond & Interest	26,206	40,463	65,855	814
Sewer/Storm Water Reserve	24,150	6,900	-	31,050
Totals	\$ 693,093	\$ 1,508,279	\$ 1,389,422	\$ 811,950

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

TOWN OF ATLANTA
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Town was established under the laws of the State of Indiana. The Town operates under a Town Council form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

The accompanying financial statements present the financial information for the Town.

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the Town.

Licenses and permits. Amounts received from businesses, occupations, or non-businesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

TOWN OF ATLANTA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

TOWN OF ATLANTA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the Town. It includes all expenditures for the reduction of the principal and interest of the Town's general obligation indebtedness.

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The Town may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the Town. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the Town. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the Town in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the Town submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

TOWN OF ATLANTA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the Town to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The Town may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the Town to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give

TOWN OF ATLANTA
 NOTES TO FINANCIAL STATEMENTS
 (Continued)

the Town authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
 One North Capitol, Suite 001
 Indianapolis, IN 46204
 Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

Note 7. Restatements

For the year ended December 31, 2012, certain changes have been made to the beginning balance of the financial statements to more appropriately reflect financial activity of the Town. The following schedule presents a summary of the restated beginning balance:

New Fund	Prior Period Adjustment	Balance as of January 1, 2012
Petty Cash	\$ 50	\$ 50

Note 8. Subsequent Event

In 2017, the Town began a project to improve the water distribution system infrastructure. This project will install approximately 14,000 feet of 6" and 8" diameter water main, approximately 26 hydrants, and approximately 31 valves. The project will improve system pressures and flows, replace undersized and aged components, improve water quality, and allow staff to isolate the system for maintenance and emergencies. The project has an estimated cost of \$1,650,000 and the Town has received a \$700,000 Community Development Block Grant and SRF 'forgivable' loan in the amount of \$941,000 to fund the project.

OTHER INFORMATION - UNEXAMINED

The Town's Annual Financial Reports information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statements contained in this report and the financial information presented in the Town's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The other information presented was approved by management of the Town. It is presented as intended by the Town.

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012

	General	Petty Cash	Motor Vehicle Highway	Local Road And Street	Law Enforcement Continuing Ed	Dolles Park	Rainy Day	Levy Excess	Cumulative Capital Improvement
Cash and investments - beginning	\$ 66,436	\$ 50	\$ 12,516	\$ 3,908	\$ 2,663	\$ 13,212	\$ 14,348	\$ 1,707	\$ 4,413
Receipts:									
Taxes	84,523	-	-	-	-	-	-	-	-
Licenses and permits	5,854	-	-	-	960	-	-	-	-
Intergovernmental receipts	72,280	-	20,077	11,543	-	-	-	-	1,923
Charges for services	16	-	-	-	11	1,300	-	-	-
Fines and forfeits	1,641	-	-	-	125	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	19,868	-	-	-	15	4,923	-	-	-
Total receipts	184,182	-	20,077	11,543	1,111	6,223	-	-	1,923
Disbursements:									
Personal services	86,574	-	15,705	-	-	-	-	-	-
Supplies	1,617	-	-	-	-	-	-	-	-
Other services and charges	67,802	-	2,576	3,865	-	5,873	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	8,594	-	-	211	-	305	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	578	-	-	1,707	4,413
Total disbursements	164,587	-	18,281	4,076	578	6,178	-	1,707	4,413
Excess (deficiency) of receipts over disbursements	19,595	-	1,796	7,467	533	45	-	(1,707)	(2,490)
Cash and investments - ending	\$ 86,031	\$ 50	\$ 14,312	\$ 11,375	\$ 3,196	\$ 13,257	\$ 14,348	\$ -	\$ 1,923

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Retirement Fund	General Money Market	Fire Truck	Festival Fund	Police Festival	Avfd Special Projects	Dolles Park C.D.	Payroll	Trash Collection
Cash and investments - beginning	\$ -	\$ 25,064	\$ 6,263	\$ 22,286	\$ 5,280	\$ 1,985	\$ 50,377	\$ 6,477	\$ 15,051
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	5,000	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	44,175	-	-	-	-	61,936
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	4,345	56	-	6,497	6,689	1	-	159,062	-
Total receipts	4,345	56	-	55,672	6,689	1	-	159,062	61,936
Disbursements:									
Personal services	-	-	-	3,210	-	-	-	158,051	-
Supplies	-	-	-	2,443	3,573	-	-	-	4,590
Other services and charges	-	-	-	10,424	-	-	-	-	55,810
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	2,139	-	6,263	45,887	-	1,986	-	-	18
Total disbursements	2,139	-	6,263	61,964	3,573	1,986	-	158,051	60,418
Excess (deficiency) of receipts over disbursements	2,206	56	(6,263)	(6,292)	3,116	(1,985)	-	1,011	1,518
Cash and investments - ending	\$ 2,206	\$ 25,120	\$ -	\$ 15,994	\$ 8,396	\$ -	\$ 50,377	\$ 7,488	\$ 16,569

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Sewer C.D.	Sewage Utility Operating	Sewage Bond And Interest	Sewage Depreciation	Sewage Reserve	Water Operating	Water Bond And Interest	Water Depreciation	Water Util. Meter Deposit
Cash and investments - beginning	\$ 7,351	\$ 25,455	\$ 29,754	\$ 13,610	\$ 13,791	\$ 30,205	\$ 3,925	\$ 11,784	\$ 17,242
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	118,497	-	-	-	174,390	-	-	-
Other receipts	-	1,533	-	1,200	1,416	7,051	44,400	1,200	2,475
Total receipts	-	120,030	-	1,200	1,416	181,441	44,400	1,200	2,475
Disbursements:									
Personal services	-	42,787	-	-	-	44,367	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	27,189	-	-	-	27,307	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	43,585	-	-
Capital outlay	-	-	-	6,065	-	-	-	-	-
Utility operating expenses	-	42,757	-	-	-	42,652	-	-	-
Other disbursements	-	14,107	-	-	-	68,192	-	-	2,176
Total disbursements	-	126,840	-	6,065	-	182,518	43,585	-	2,176
Excess (deficiency) of receipts over disbursements	-	(6,810)	-	(4,865)	1,416	(1,077)	815	1,200	299
Cash and investments - ending	\$ 7,351	\$ 18,645	\$ 29,754	\$ 8,745	\$ 15,207	\$ 29,128	\$ 4,740	\$ 12,984	\$ 17,541

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2012
 (Continued)

	Well Head Protection	Water/Sewer Money Market	Water Reserve	Sewer/Storm Water Construction	Storm Water Grant Fund	Sewer/Storm Water Operating	Sewer/Storm Water Bond & Interest	Sewer/Storm Water Reserve	Totals
Cash and investments - beginning	\$ 4,813	\$ 12,532	\$ 45,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 468,239
Receipts:									
Taxes	-	-	-	-	-	-	-	-	84,523
Licenses and permits	-	-	-	-	-	-	-	-	11,814
Intergovernmental receipts	-	-	-	-	468,295	-	-	-	574,118
Charges for services	-	-	-	-	-	-	-	-	107,438
Fines and forfeits	-	-	-	-	-	-	-	-	1,766
Utility fees	-	-	-	-	-	-	-	-	292,887
Other receipts	-	28	-	439,201	25,008	-	-	-	724,968
Total receipts	-	28	-	439,201	493,303	-	-	-	1,797,514
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	350,694
Supplies	-	-	-	-	-	-	-	-	12,223
Other services and charges	-	-	-	-	-	-	-	-	200,846
Debt service - principal and interest	-	-	-	-	-	-	-	-	43,585
Capital outlay	-	-	-	-	468,295	-	-	-	483,470
Utility operating expenses	-	-	-	10,000	-	-	-	-	95,409
Other disbursements	-	-	-	38	25,000	-	-	-	172,504
Total disbursements	-	-	-	10,038	493,295	-	-	-	1,358,731
Excess (deficiency) of receipts over disbursements	-	28	-	429,163	8	-	-	-	438,783
Cash and investments - ending	\$ 4,813	\$ 12,560	\$ 45,741	\$ 429,163	\$ 8	\$ -	\$ -	\$ -	\$ 907,022

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013

	General	Petty Cash	Motor Vehicle Highway	Local Road And Street	Law Enforcement Continuing Ed	Dolles Park	Rainy Day	Levy Excess	Cumulative Capital Improvement
Cash and investments - beginning	\$ 86,031	\$ 50	\$ 14,312	\$ 11,375	\$ 3,196	\$ 13,257	\$ 14,348	\$ -	\$ 1,923
Receipts:									
Taxes	87,135	-	-	-	-	-	-	-	-
Licenses and permits	6,640	-	-	-	550	-	-	-	-
Intergovernmental receipts	84,603	-	23,713	10,926	-	-	-	-	1,946
Charges for services	12	-	-	-	11	1,200	-	-	-
Fines and forfeits	1,202	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	50,710	-	-	-	638	113	-	-	-
Total receipts	230,302	-	23,713	10,926	1,199	1,313	-	-	1,946
Disbursements:									
Personal services	115,834	-	15,917	-	-	-	-	-	-
Supplies	3,013	-	-	-	-	-	-	-	-
Other services and charges	71,457	-	4,732	-	642	6,192	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	15,800	-	10,933	18,642	-	1,670	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	22,693	-	-	-	-	100	7,000	-	-
Total disbursements	228,797	-	31,582	18,642	642	7,962	7,000	-	-
Excess (deficiency) of receipts over disbursements	1,505	-	(7,869)	(7,716)	557	(6,649)	(7,000)	-	1,946
Cash and investments - ending	<u>\$ 87,536</u>	<u>\$ 50</u>	<u>\$ 6,443</u>	<u>\$ 3,659</u>	<u>\$ 3,753</u>	<u>\$ 6,608</u>	<u>\$ 7,348</u>	<u>\$ -</u>	<u>\$ 3,869</u>

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Retirement Fund	General Money Market	Fire Truck	Festival Fund	Police Festival	Avfd Special Projects	Dolles Park C.D.	Payroll	Trash Collection
Cash and investments - beginning	\$ 2,206	\$ 25,120	\$ -	\$ 15,994	\$ 8,396	\$ -	\$ 50,377	\$ 7,488	\$ 16,569
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	41,925	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	62,490
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	10,226	4	-	23,790	-	-	-	197,706	-
Total receipts	10,226	4	-	65,715	-	-	-	197,706	62,490
Disbursements:									
Personal services	11,701	-	-	7,750	-	-	-	199,949	-
Supplies	-	-	-	2,326	-	-	-	-	6,984
Other services and charges	-	-	-	23,387	1,478	-	-	-	54,258
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	7,000	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	25,124	-	28,472	-	-	-	-	-
Total disbursements	11,701	25,124	-	68,935	1,478	-	-	199,949	61,242
Excess (deficiency) of receipts over disbursements	(1,475)	(25,120)	-	(3,220)	(1,478)	-	-	(2,243)	1,248
Cash and investments - ending	\$ 731	\$ -	\$ -	\$ 12,774	\$ 6,918	\$ -	\$ 50,377	\$ 5,245	\$ 17,817

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Sewer C.D.	Sewage Utility Operating	Sewage Bond And Interest	Sewage Depreciation	Sewage Reserve	Water Operating	Water Bond And Interest	Water Depreciation	Water Util. Meter Deposit
Cash and investments - beginning	\$ 7,351	\$ 18,645	\$ 29,754	\$ 8,745	\$ 15,207	\$ 29,128	\$ 4,740	\$ 12,984	\$ 17,541
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	142,748	-	-	-	188,154	-	-	-
Penalties	-	3,924	-	-	-	1,263	-	-	-
Other receipts	-	3,092	-	1,200	1,416	4,724	44,400	1,200	1,658
Total receipts	-	149,764	-	1,200	1,416	194,141	44,400	1,200	1,658
Disbursements:									
Personal services	-	41,607	-	-	-	43,466	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	31,534	-	-	-	30,858	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	43,671	-	-
Capital outlay	-	3,013	-	8,255	-	3,014	-	7,633	-
Utility operating expenses	-	45,795	-	-	-	57,283	-	-	-
Other disbursements	-	15,366	6,347	-	1,380	64,702	-	4,911	1,900
Total disbursements	-	137,315	6,347	8,255	1,380	199,323	43,671	12,544	1,900
Excess (deficiency) of receipts over disbursements	-	12,449	(6,347)	(7,055)	36	(5,182)	729	(11,344)	(242)
Cash and investments - ending	\$ 7,351	\$ 31,094	\$ 23,407	\$ 1,690	\$ 15,243	\$ 23,946	\$ 5,469	\$ 1,640	\$ 17,299

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Well Head Protection	Water/Sewer Money Market	Water Reserve	Sewer/Storm Water Construction	Storm Water Grant Fund	Sewer/Storm Water Operating	Sewer/Storm Water Bond & Interest	Sewer/Storm Water Reserve	Totals
Cash and investments - beginning	\$ 4,813	\$ 12,560	\$ 45,741	\$ 429,163	\$ 8	\$ -	\$ -	\$ -	\$ 907,022
Receipts:									
Taxes	-	-	-	-	-	-	-	-	87,135
Licenses and permits	-	-	-	-	-	-	-	-	49,115
Intergovernmental receipts	-	-	-	-	131,705	-	-	-	252,893
Charges for services	-	-	-	-	-	-	-	-	63,713
Fines and forfeits	-	-	-	-	-	-	-	-	1,202
Utility fees	-	-	-	-	-	45,762	-	-	376,664
Penalties	-	-	-	-	-	1,059	-	-	6,246
Other receipts	-	15	-	9,082	1	-	38,083	8,280	396,338
Total receipts	-	15	-	9,082	131,706	46,821	38,083	8,280	1,233,306
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	436,224
Supplies	-	-	-	-	-	-	-	-	12,323
Other services and charges	-	-	-	-	-	-	-	-	224,538
Debt service - principal and interest	-	-	-	-	-	-	38,083	-	81,754
Capital outlay	-	-	-	59,754	131,705	-	-	-	267,419
Utility operating expenses	-	-	-	-	-	-	-	-	103,078
Other disbursements	-	-	-	266,741	-	38,635	-	-	483,371
Total disbursements	-	-	-	326,495	131,705	38,635	38,083	-	1,608,707
Excess (deficiency) of receipts over disbursements	-	15	-	(317,413)	1	8,186	-	8,280	(375,401)
Cash and investments - ending	\$ 4,813	\$ 12,575	\$ 45,741	\$ 111,750	\$ 9	\$ 8,186	\$ -	\$ 8,280	\$ 531,621

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	General	Petty Cash	Motor Vehicle Highway	Local Road And Street	Law Enforcement Continuing Ed	Dolles Park	Rainy Day	Cumulative Capital Improvement	Retirement Fund
Cash and investments - beginning	\$ 87,536	\$ 50	\$ 6,443	\$ 3,659	\$ 3,753	\$ 6,608	\$ 7,348	\$ 3,869	\$ 731
Receipts:									
Taxes	85,967	-	-	-	-	-	-	-	-
Licenses and permits	8,728	-	-	-	-	-	-	-	-
Intergovernmental receipts	97,252	-	26,332	12,161	-	-	-	1,918	-
Charges for services	1	-	-	-	-	1,000	-	-	-
Fines and forfeits	102	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	28,246	-	-	-	-	5,880	-	-	13,066
Total receipts	220,296	-	26,332	12,161	-	6,880	-	1,918	13,066
Disbursements:									
Personal services	54,703	-	16,594	-	-	-	-	-	12,877
Supplies	10,847	-	-	-	-	-	-	-	-
Other services and charges	100,022	-	8,601	13,903	-	7,206	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	28,793	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	3,753	-	-	-	-
Total disbursements	194,365	-	25,195	13,903	3,753	7,206	-	-	12,877
Excess (deficiency) of receipts over disbursements	25,931	-	1,137	(1,742)	(3,753)	(326)	-	1,918	189
Cash and investments - ending	\$ 113,467	\$ 50	\$ 7,580	\$ 1,917	\$ -	\$ 6,282	\$ 7,348	\$ 5,787	\$ 920

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Ball Fields	Festival Fund	Police Festival	Dolles Park C.D.	Payroll	Trash Collection	Wastewater Grant Fund	Sewer C.D.	Sludge Removal
Cash and investments - beginning	\$ -	\$ 12,774	\$ 6,918	\$ 50,377	\$ 5,245	\$ 17,817	\$ -	\$ 7,351	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	6,200	80	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	54,224	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	1,064	-	-	-
Other receipts	-	76,108	-	-	155,951	-	1	-	32,873
Total receipts	-	82,308	80	-	155,951	55,288	1	-	32,873
Disbursements:									
Personal services	-	7,386	-	-	123,839	-	-	-	-
Supplies	-	3,666	-	-	-	171	-	-	-
Other services and charges	-	8,254	3,093	-	-	52,399	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	30,669
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	34,125	-	-	32,737	-	-	-	-
Total disbursements	-	53,431	3,093	-	156,576	52,570	-	-	30,669
Excess (deficiency) of receipts over disbursements	-	28,877	(3,013)	-	(625)	2,718	1	-	2,204
Cash and investments - ending	\$ -	\$ 41,651	\$ 3,905	\$ 50,377	\$ 4,620	\$ 20,535	\$ 1	\$ 7,351	\$ 2,204

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	SRF Wastewater	Sewage Utility Operating	Sewage Bond And Interest	Sewage Depreciation	Sewage Reserve	Water Operating	Water Bond And Interest	Water Depreciation	Water Util. Meter Deposit
Cash and investments - beginning	\$ -	\$ 31,094	\$ 23,407	\$ 1,690	\$ 15,243	\$ 23,946	\$ 5,469	\$ 1,640	\$ 17,299
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	167,293	-	-	-	202,985	-	-	-
Penalties	-	4,181	-	-	-	2,215	-	-	-
Other receipts	-	5,278	-	18,965	1,416	12,322	44,400	30,782	1,725
Total receipts	-	176,752	-	18,965	1,416	217,522	44,400	30,782	1,725
Disbursements:									
Personal services	-	53,107	-	-	-	54,158	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	23,834	-	-	-	23,835	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	43,726	-	-
Capital outlay	-	5,166	-	-	-	5,166	-	-	-
Utility operating expenses	-	41,266	-	4,562	-	52,410	-	2,517	-
Other disbursements	-	58,866	-	-	-	99,318	-	-	1,592
Total disbursements	-	182,239	-	4,562	-	234,887	43,726	2,517	1,592
Excess (deficiency) of receipts over disbursements	-	(5,487)	-	14,403	1,416	(17,365)	674	28,265	133
Cash and investments - ending	<u>\$ -</u>	<u>\$ 25,607</u>	<u>\$ 23,407</u>	<u>\$ 16,093</u>	<u>\$ 16,659</u>	<u>\$ 6,581</u>	<u>\$ 6,143</u>	<u>\$ 29,905</u>	<u>\$ 17,432</u>

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Well Head Protection	Water/Sewer Money Market	Water Reserve	Sewer/Storm Water Construction	Storm Water Grant Fund	Sewer/Storm Water Operating	Sewer/Storm Water Bond & Interest	Sewer/Storm Water Reserve	Totals
Cash and investments - beginning	\$ 4,813	\$ 12,575	\$ 45,741	\$ 111,750	\$ 9	\$ 8,186	\$ -	\$ 8,280	\$ 531,621
Receipts:									
Taxes	-	-	-	-	-	-	-	-	85,967
Licenses and permits	-	-	-	-	-	-	-	-	15,008
Intergovernmental receipts	-	-	-	-	-	-	-	-	137,663
Charges for services	-	-	-	-	-	-	-	-	55,225
Fines and forfeits	-	-	-	-	-	-	-	-	102
Utility fees	-	-	-	-	-	51,128	-	-	421,406
Penalties	-	-	-	-	-	1,780	-	-	9,240
Other receipts	-	13	-	1,303	-	4,500	38,083	8,280	479,192
Total receipts	-	13	-	1,303	-	57,408	38,083	8,280	1,203,803
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	322,664
Supplies	-	-	-	-	-	-	-	-	14,684
Other services and charges	-	-	-	-	-	-	-	-	241,147
Debt service - principal and interest	-	-	-	-	-	-	12,475	-	86,870
Capital outlay	-	-	-	96,942	-	-	-	-	136,067
Utility operating expenses	4,800	-	-	16,110	-	8,668	-	-	130,333
Other disbursements	-	-	-	-	9	47,620	600	-	278,620
Total disbursements	4,800	-	-	113,052	9	56,288	13,075	-	1,210,385
Excess (deficiency) of receipts over disbursements	(4,800)	13	-	(111,749)	(9)	1,120	25,008	8,280	(6,582)
Cash and investments - ending	\$ 13	\$ 12,588	\$ 45,741	\$ 1	\$ -	\$ 9,306	\$ 25,008	\$ 16,560	\$ 525,039

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015

	General	Petty Cash	Motor Vehicle Highway	Local Road And Street	Law Enforcement Continuing Ed	Dolles Park	Rainy Day	Cumulative Capital Improvement	Retirement Fund
Cash and investments - beginning	\$ 113,467	\$ 50	\$ 7,580	\$ 1,917	\$ -	\$ 6,282	\$ 7,348	\$ 5,787	\$ 920
Receipts:									
Taxes	95,453	-	-	-	-	-	-	-	-
Licenses and permits	9,944	-	-	-	-	-	-	-	-
Intergovernmental receipts	128,928	-	27,224	11,736	-	-	-	1,821	-
Charges for services	5	-	-	-	-	1,050	-	-	-
Fines and forfeits	222	-	-	-	4	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	9,882	-	-	-	-	3,522	-	-	13,543
Total receipts	244,434	-	27,224	11,736	4	4,572	-	1,821	13,543
Disbursements:									
Personal services	59,267	-	18,615	-	-	-	-	-	14,074
Supplies	3,102	-	-	-	-	-	-	-	-
Other services and charges	103,492	-	3,778	6,124	-	4,053	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	14,965	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	28,844	-	-	-	-	-	-	-	35
Total disbursements	209,670	-	22,393	6,124	-	4,053	-	-	14,109
Excess (deficiency) of receipts over disbursements	34,764	-	4,831	5,612	4	519	-	1,821	(566)
Cash and investments - ending	\$ 148,231	\$ 50	\$ 12,411	\$ 7,529	\$ 4	\$ 6,801	\$ 7,348	\$ 7,608	\$ 354

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Ball Fields	Festival Fund	Police Festival	Dolles Park C.D.	Payroll	Trash Collection	Wastewater Grant Fund	Sewer C.D.	Sludge Removal
Cash and investments - beginning	\$ -	\$ 41,651	\$ 3,905	\$ 50,377	\$ 4,620	\$ 20,535	\$ 1	\$ 7,351	\$ 2,204
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	70,040	50	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	295,463	-	-
Charges for services	2,175	-	-	-	-	53,369	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	976	-	-	-
Other receipts	-	2,023	-	-	170,744	-	5	-	3,809
Total receipts	2,175	72,063	50	-	170,744	54,345	295,468	-	3,809
Disbursements:									
Personal services	-	10,225	-	-	172,347	-	-	-	-
Supplies	16	2,497	-	-	-	4,408	-	-	-
Other services and charges	-	15,457	2,700	-	-	51,937	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	3,422
Capital outlay	-	-	-	-	-	-	269,963	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	35,665	-	-	-	-	25,500	-	-
Total disbursements	16	63,844	2,700	-	172,347	56,345	295,463	-	3,422
Excess (deficiency) of receipts over disbursements	2,159	8,219	(2,650)	-	(1,603)	(2,000)	5	-	387
Cash and investments - ending	\$ 2,159	\$ 49,870	\$ 1,255	\$ 50,377	\$ 3,017	\$ 18,535	\$ 6	\$ 7,351	\$ 2,591

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	SRF Wastewater	Sewage Utility Operating	Sewage Bond And Interest	Sewage Depreciation	Sewage Reserve	Water Operating	Water Bond And Interest	Water Depreciation	Water Util. Meter Deposit
Cash and investments - beginning	\$ -	\$ 25,607	\$ 23,407	\$ 16,093	\$ 16,659	\$ 6,581	\$ 6,143	\$ 29,905	\$ 17,432
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	42,100	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	162,699	-	-	-	200,014	-	-	3,600
Penalties	-	4,281	-	-	-	1,180	-	-	-
Other receipts	-	8,017	3,477	15,965	935	21,512	44,400	25,781	-
Total receipts	42,100	174,997	3,477	15,965	935	222,706	44,400	25,781	3,600
Disbursements:									
Personal services	-	49,886	-	-	-	48,597	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	14,631	-	-	-	15,800	-	-	-
Debt service - principal and interest	-	-	26,884	-	13,418	-	5,875	-	-
Capital outlay	-	4,735	-	-	-	5,028	-	-	-
Utility operating expenses	-	41,173	-	15,268	-	54,655	-	2,668	-
Other disbursements	-	36,011	-	6,013	3,477	70,182	-	12,704	3,184
Total disbursements	-	146,436	26,884	21,281	16,895	194,262	5,875	15,372	3,184
Excess (deficiency) of receipts over disbursements	42,100	28,561	(23,407)	(5,316)	(15,960)	28,444	38,525	10,409	416
Cash and investments - ending	\$ 42,100	\$ 54,168	\$ -	\$ 10,777	\$ 699	\$ 35,025	\$ 44,668	\$ 40,314	\$ 17,848

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Well Head Protection	Water/Sewer Money Market	Water Reserve	Sewer/Storm Water Construction	Storm Water Grant Fund	Sewer/Storm Water Operating	Sewer/Storm Water Bond & Interest	Sewer/Storm Water Reserve	Totals
Cash and investments - beginning	\$ 13	\$ 12,588	\$ 45,741	\$ 1	\$ -	\$ 9,306	\$ 25,008	\$ 16,560	\$ 525,039
Receipts:									
Taxes	-	-	-	-	-	-	-	-	95,453
Licenses and permits	-	-	-	-	-	-	-	-	80,034
Intergovernmental receipts	-	-	-	-	-	-	-	-	507,272
Charges for services	-	-	-	-	-	-	-	-	56,599
Fines and forfeits	-	-	-	-	-	-	-	-	226
Utility fees	-	-	-	-	-	49,939	-	-	416,252
Penalties	-	-	-	-	-	1,166	-	-	7,603
Other receipts	-	6	-	-	-	-	38,773	7,590	369,984
Total receipts	-	6	-	-	-	51,105	38,773	7,590	1,533,423
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	373,011
Supplies	-	-	-	-	-	-	-	-	10,023
Other services and charges	-	-	-	-	-	-	-	-	217,972
Debt service - principal and interest	-	-	-	-	-	-	36,975	-	86,574
Capital outlay	-	-	-	-	-	-	-	-	294,691
Utility operating expenses	-	-	-	-	-	755	-	-	114,519
Other disbursements	-	-	-	1	-	46,363	600	-	268,579
Total disbursements	-	-	-	1	-	47,118	37,575	-	1,365,369
Excess (deficiency) of receipts over disbursements	-	6	-	(1)	-	3,987	1,198	7,590	168,054
Cash and investments - ending	\$ 13	\$ 12,594	\$ 45,741	\$ -	\$ -	\$ 13,293	\$ 26,206	\$ 24,150	\$ 693,093

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	General	Petty Cash	Motor Vehicle Highway	Local Road And Street	Law Enforcement Continuing Ed	Dolles Park	Rainy Day	LOIT Special Distribution	Cum Cap Imp. Cig Tax
Cash and investments - beginning	\$ 148,231	\$ 50	\$ 12,411	\$ 7,529	\$ 4	\$ 6,801	\$ 7,348	\$ -	\$ 7,608
Receipts:									
Taxes	97,600	-	-	-	-	-	-	-	-
Licenses and permits	14,515	-	-	-	-	-	-	-	-
Intergovernmental receipts	137,972	-	26,909	70,328	-	-	-	58,610	1,848
Charges for services	1	-	-	-	-	1,200	-	-	-
Fines and forfeits	110	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	29,492	-	-	-	-	3,539	-	-	-
Total receipts	279,690	-	26,909	70,328	-	4,739	-	58,610	1,848
Disbursements:									
Personal services	87,632	-	20,351	-	-	-	-	-	-
Supplies	2,925	-	-	-	-	57	-	-	-
Other services and charges	122,102	-	3,090	-	-	2,759	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	14,986	-	6,721	3,500	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	4,166	-	-	58,611	-	150	-	-	-
Total disbursements	231,811	-	30,162	62,111	-	2,966	-	-	-
Excess (deficiency) of receipts over disbursements	47,879	-	(3,253)	8,217	-	1,773	-	58,610	1,848
Cash and investments - ending	\$ 196,110	\$ 50	\$ 9,158	\$ 15,746	\$ 4	\$ 8,574	\$ 7,348	\$ 58,610	\$ 9,456

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Retirement Fund	Ball Fields	Dolles Park C.D.	Festival Fund	Police Festival	Payroll	Trash Collection	Wastewater Grant Fund	Sludge Removal
Cash and investments - beginning	\$ 354	\$ 2,159	\$ 50,377	\$ 49,870	\$ 1,255	\$ 3,017	\$ 18,535	\$ 6	\$ 2,591
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	4,750	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	95,596	-
Charges for services	-	-	-	-	-	-	53,086	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	916	-	-
Other receipts	17,010	-	-	67,567	3,800	195,242	-	4	-
Total receipts	17,010	-	-	72,317	3,800	195,242	54,002	95,600	-
Disbursements:									
Personal services	17,291	-	-	13,029	-	193,175	-	-	-
Supplies	-	-	-	1,995	-	-	3,490	-	-
Other services and charges	-	177	-	16,231	-	-	49,377	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	2,591
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	95,596	-
Other disbursements	-	-	-	47,797	-	-	-	10	-
Total disbursements	17,291	177	-	79,052	-	193,175	52,867	95,606	2,591
Excess (deficiency) of receipts over disbursements	(281)	(177)	-	(6,735)	3,800	2,067	1,135	(6)	(2,591)
Cash and investments - ending	\$ 73	\$ 1,982	\$ 50,377	\$ 43,135	\$ 5,055	\$ 5,084	\$ 19,670	\$ -	\$ -

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Sewer C.D.	SRF Wastewater	Sewage Utility Operating	Sewage Depreciation	Sewage Reserve	Water Operating	Water Grant Fund 2017	Water Bond And Interest	Water Depreciation
Cash and investments - beginning	\$ 7,351	\$ 42,100	\$ 54,168	\$ 10,777	\$ 699	\$ 35,025	\$ -	\$ 44,668	\$ 40,314
Receipts:									
Taxes	-	-	-	-	-	11,714	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	39,084	-	-	-	-	10	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	165,887	-	-	185,894	-	-	-
Penalties	-	-	4,564	-	-	1,201	-	-	-
Other receipts	-	-	8,858	15,966	-	13,772	-	54,428	25,781
Total receipts	-	39,084	179,309	15,966	-	212,581	10	54,428	25,781
Disbursements:									
Personal services	-	-	51,365	-	-	53,068	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	15,730	-	-	15,917	-	-	-
Debt service - principal and interest	-	-	-	4,190	-	-	-	76,245	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	26,488	8,442	-	33,992	-	-	2,733
Other disbursements	-	38,832	74,887	-	-	85,610	-	9,411	4,459
Total disbursements	-	38,832	168,470	12,632	-	188,587	-	85,656	7,192
Excess (deficiency) of receipts over disbursements	-	252	10,839	3,334	-	23,994	10	(31,228)	18,589
Cash and investments - ending	\$ 7,351	\$ 42,352	\$ 65,007	\$ 14,111	\$ 699	\$ 59,019	\$ 10	\$ 13,440	\$ 58,903

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016
 (Continued)

	Water Util. Meter Deposit	Well Head Protection	Water/Sewer Money Market	Water Reserve	Sewer/Storm Water Operating	Sewer/Storm Water Bond & Interest	Sewer/Storm Water Reserve	Totals
Cash and investments - beginning	\$ 17,848	\$ 13	\$ 12,594	\$ 45,741	\$ 13,293	\$ 26,206	\$ 24,150	\$ 693,093
Receipts:								
Taxes	-	-	-	-	-	-	-	109,314
Licenses and permits	-	-	-	-	-	-	-	19,265
Intergovernmental receipts	-	-	-	-	-	-	-	430,357
Charges for services	-	-	-	-	-	-	-	54,287
Fines and forfeits	-	-	-	-	-	-	-	110
Utility fees	-	-	-	-	49,483	-	-	401,264
Penalties	-	-	-	-	1,248	-	-	7,929
Other receipts	2,925	-	6	-	-	40,463	6,900	485,753
Total receipts	<u>2,925</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>50,731</u>	<u>40,463</u>	<u>6,900</u>	<u>1,508,279</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	435,911
Supplies	-	-	-	-	-	-	-	8,467
Other services and charges	-	-	-	-	-	-	-	225,383
Debt service - principal and interest	-	-	-	-	-	65,855	-	148,881
Capital outlay	-	-	-	-	-	-	-	25,207
Utility operating expenses	-	-	-	-	-	-	-	167,251
Other disbursements	2,428	-	-	-	51,961	-	-	378,322
Total disbursements	<u>2,428</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51,961</u>	<u>65,855</u>	<u>-</u>	<u>1,389,422</u>
Excess (deficiency) of receipts over disbursements	<u>497</u>	<u>-</u>	<u>6</u>	<u>-</u>	<u>(1,230)</u>	<u>(25,392)</u>	<u>6,900</u>	<u>118,857</u>
Cash and investments - ending	<u>\$ 18,345</u>	<u>\$ 13</u>	<u>\$ 12,600</u>	<u>\$ 45,741</u>	<u>\$ 12,063</u>	<u>\$ 814</u>	<u>\$ 31,050</u>	<u>\$ 811,950</u>

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TOWN OF ATLANTA
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2016

Government or Enterprise	Accounts Payable	Accounts Receivable
Trash	\$ 4,095	\$ -
Wastewater	1,389	-
Water	2,390	-
Sewer/Storm Water Construction	-	-
Governmental activities	3,929	-
Totals	\$ 11,803	\$ -

TOWN OF ATLANTA
SCHEDULE OF LEASES AND DEBT
December 31, 2016

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
First Farmers Bank and Trust	Fire Truck	\$ 13,427	1/9/2008	1/9/2023
Water:				
PNC Bank	Radio Read Water Meters	30,955	2/10/2014	1/10/2024
Total Water		<u>30,955</u>		
Wastewater:				
PNC Bank	Radio Read Water Meters	30,955	2/10/2014	1/10/2024
Total Wastewater		<u>30,955</u>		
Total of annual lease payments		<u>\$ 75,337</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Wastewater:			
Revenue bonds	Sewer Works Bond of 2013	\$ 83,366	\$ 22,940
Revenue bonds	Sewage Works Rev. Bond Series 2015 (SIL)	106,019	17,299
Total Wastewater		<u>189,385</u>	<u>40,239</u>
Water:			
General obligation bonds	Waterworks	341,000	43,222
Total Water		<u>341,000</u>	<u>43,222</u>
Sewer/Storm Water Construction:			
General obligation bonds	Storm Water/Waste Water Construction	375,000	36,475
Totals		<u>\$ 905,385</u>	<u>\$ 119,936</u>

TOWN OF ATLANTA
SCHEDULE OF CAPITAL ASSETS
December 31, 2016

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 45,000
Buildings	263,300
Improvements other than buildings	10,000
Machinery, equipment, and vehicles	553,641
Books and other	1,000
Total governmental activities	872,941
Trash:	
Total Trash	-
Wastewater:	
Infrastructure	1,995,313
Buildings	180,000
Total Wastewater	2,175,313
Water:	
Infrastructure	1,725,074
Buildings	35,000
Machinery, equipment, and vehicles	40,000
Total Water	1,800,074
Sewer/Storm Water Construction:	
Infrastructure	700,000
Total capital assets	\$ 5,548,328

OTHER REPORTS

In addition to this report, other reports may have been issued for the Town. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.