

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

CITY OF ATTICA

FOUNTAIN COUNTY, INDIANA

January 1, 2012 to December 31, 2016



**FILED**  
12/29/2017



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Sharon K. Negele (Vacant) Susan Stoll	01-01-12 to 11-20-12 11-21-12 to 12-11-12 12-12-12 to 12-31-19
Mayor	Robert G. Shepherd Duane Roderick	01-01-12 to 12-31-15 01-01-16 to 12-31-19
President of the Board of Public Works	Dave Huckleberry Robert G. Shepherd Andy Smart	01-01-12 to 12-31-12 01-01-13 to 12-31-14 01-01-15 to 12-31-17
President of the Common Council	Valarie S. Maus Josh Hall	01-01-12 to 12-31-14 01-01-15 to 12-31-17
Superintendent of Streets and Utilities	Ronald Jean	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 CITY OF ATTICA, FOUNTAIN COUNTY, INDIANA

We have examined the accompanying financial statements of the City of Attica (City), for the period of January 1, 2012 to December 31, 2016. The City'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 City 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 City.

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 City 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 City's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, 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

November 8, 2017

## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-12	Receipts	Disbursements	12-31-12	Receipts	Disbursements	12-31-13
GENERAL FUND	\$ 317,650	\$ 986,028	\$ 1,098,221	\$ 205,457	\$ 1,160,150	\$ 1,161,208	\$ 204,399
MOTOR VEHICLE HIGHWAY	75,224	293,292	272,908	95,608	319,524	231,640	183,492
LOCAL ROAD & STREET	3,946	12,204	10,348	5,802	11,932	3,151	14,583
PARK NONREVERT OPERATING	47,008	20,165	13,912	53,261	17,697	26,008	44,950
BUILDING DEMOLITION	6,956	-	-	6,956	-	340	6,616
COURT ATTICA	-	16,616	9,513	7,103	11	311	6,803
LOCAL LAW ENF CONT ED	9,210	4,025	10,050	3,185	7,998	4,948	6,235
DEFERRAL PROGRAM	14,377	3,543	1,426	16,494	990	16,465	1,019
PARK & RECREATION	38,076	146,906	145,873	39,109	141,940	117,900	63,149
LEVY EXCESS FUND	-	2,101	-	2,101	-	-	2,101
CUM CAP IMP - CIG TAX	127,720	8,873	8,920	127,673	37,398	63,670	101,401
CUM CAP DEVELOPMENT	258,717	37,276	35,000	260,993	36,340	44,864	252,469
PUBLIC IMPROVEMENT	-	-	-	-	7,846	3,256	4,590
APPF-POLICE PENSION	40,875	49,579	39,222	51,232	410,861	402,422	59,671
COURT	7,813	47,203	52,972	2,044	54,206	38,857	17,393
RIVERBOAT GAMBLING	75,973	19,223	41,547	53,649	19,223	15,000	57,872
GEN RAINY DAY	608,623	128,880	-	737,503	430	-	737,933
CEMETERY	86,614	100,338	121,763	65,189	118,020	121,399	61,810
ALLEN TRUST GENERAL	834	3,250	3,250	834	-	-	834
ALLEN TRUST CEMETARY	18,490	89	-	18,579	22	-	18,601
ALLEN TRUST PERPTUAL CARE	7,000	-	-	7,000	-	-	7,000
ROZELLE TRUST CEMETARY	1,386	236	-	1,622	230	-	1,852
PROBATION	7,797	1,833	1,931	7,699	384	379	7,704
PARK DONATIONS	3,741	-	-	3,741	3,500	-	7,241
DONATION POLICE	2,524	9,744	8,484	3,784	4,084	7,649	219
ALLEN TRUST CEM. PRINCIPAL	20,000	-	-	20,000	-	-	20,000
CEM. PERP. CARE INTEREST	29,378	83	3,250	26,211	19	-	26,230
DOWNTOWN RESTORATION	4	-	-	4	4,380	1,780	2,604
HAYES TRUST PERPETUAL CARE	2,335	5	-	2,340	1	-	2,341
LOCAL LAW ENF ED HOLDING	-	717	717	-	480	480	-
COURT LOCAL LEF CONT ED	-	-	-	-	11,626	11,265	361
GEORGE HAYE FUND	22	2,500	2,500	22	2,650	2,546	126
PAYROLL	2,822	838,969	840,865	926	926,322	925,347	1,901
SANITATION	76,320	154,137	154,729	75,728	154,303	152,533	77,498
SEWAGE UTILITY OPERATING	241,962	297,620	326,128	213,454	335,495	428,627	120,322
SEWAGE UTL BOND & INT	-	101,485	101,485	-	101,933	101,933	-
SEWAGE EPA REPLACEMENT	577,041	40,486	20,480	597,047	39,667	-	636,714
SEWAGE DEPRECIATION	113,858	270	-	114,128	68	-	114,196
WATER UTILITY OPERATING	736,131	1,120,835	985,614	871,352	1,169,590	954,157	1,086,785
WATER UTL METER DEPOSIT	52,941	14,913	13,525	54,329	15,072	17,125	52,276
WATER UTILITY OPER NSF	-	2,571	2,905	(334)	2,226	2,214	(322)
WATER UTL AIRSTRIPPER	101,419	407	48,905	52,921	103	31,993	21,031
WATER DEPRECIATION/IMPROVEMT	182,260	421	-	182,681	106	-	182,787
Totals	\$ 3,897,047	\$ 4,466,823	\$ 4,376,443	\$ 3,987,427	\$ 5,116,827	\$ 4,889,467	\$ 4,214,787

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-14	Receipts	Disbursements	12-31-14	Receipts	Disbursements	
GENERAL FUND	\$ 204,399	\$ 1,398,808	\$ 1,388,505	\$ 214,702	\$ 1,190,901	\$ 1,138,529	\$ 267,074
MOTOR VEHICLE HIGHWAY	183,492	255,496	290,693	148,295	249,971	331,500	66,766
LOCAL ROAD & STREET	14,583	11,913	30,000	(3,504)	12,047	2,000	6,543
PARK NONREVERT OPERATING	44,950	19,826	26,517	38,259	53,258	35,794	55,723
BUILDING DEMOLITION	6,616	-	3,273	3,343	296	157	3,482
COURT ATTICA	6,803	-	50	6,753	-	-	6,753
LOCAL LAW ENF CONT ED	6,235	3,026	7,441	1,820	8,556	6,519	3,857
DEFERRAL PROGRAM	1,019	770	-	1,789	3,626	1,417	3,998
PARK & RECREATION	63,149	208,795	140,898	131,046	259,200	321,703	68,543
LEVY EXCESS FUND	2,101	-	-	2,101	-	-	2,101
CUM CAP IMP - CIG TAX	101,401	8,641	-	110,042	8,208	-	118,250
CUM CAP DEVELOPMENT	252,469	53,551	23,311	282,709	48,387	34,000	297,096
PUBLIC IMPROVEMENT	4,590	6,211	6,870	3,931	9,279	10,153	3,057
APPF-POLICE PENSION	59,671	40,862	44,083	56,450	42,151	41,413	57,188
COURT	17,393	52,134	36,288	33,239	76,772	105,625	4,386
RIVERBOAT GAMBLING	57,872	19,223	-	77,095	19,223	47,848	48,470
GEN RAINY DAY	737,933	369	-	738,302	78,764	78,398	738,668
CEMETERY	61,810	133,525	112,710	82,625	140,868	106,326	117,167
ALLEN TRUST GENERAL	834	-	-	834	-	-	834
ALLEN TRUST CEMETARY	18,601	19	-	18,620	19	-	18,639
ALLEN TRUST PERPTUAL CARE	7,000	-	-	7,000	-	-	7,000
ROZELLE TRUST CEMETARY	1,852	245	-	2,097	245	-	2,342
PROBATION	7,704	705	701	7,708	1,835	1,500	8,043
PARK DONATIONS	7,241	1,286	938	7,589	1,583	1,753	7,419
DONATION POLICE	219	2,095	838	1,476	450	211	1,715
ALLEN TRUST CEM. PRINCIPAL	20,000	-	-	20,000	-	-	20,000
CEM. PERP. CARE INTEREST	26,230	-	-	26,230	17	-	26,247
DOWNTOWN RESTORATION	2,604	2,500	-	5,104	-	-	5,104
HAYES TRUST PERPETUAL CARE	2,341	-	-	2,341	1	-	2,342
LOCAL LAW ENF ED HOLDING	-	384	384	-	1,544	1,544	-
COURT LOCAL LEF CONT ED	361	30	-	391	10	-	401
GEORGE HAYE FUND	126	-	-	126	-	-	126
PAYROLL	1,901	1,005,005	994,813	12,093	1,044,653	1,059,323	(2,577)
SANITATION	77,498	149,201	152,301	74,398	159,801	158,685	75,514
SEWAGE UTILITY OPERATING	120,322	337,781	369,549	88,554	372,750	371,933	89,371
SEWAGE UTL BOND & INT	-	101,454	101,294	160	101,437	100,597	1,000
SEWAGE EPA REPLACEMENT	636,714	39,628	35,320	641,022	39,628	17,760	662,890
STORM WATER OPERATING	-	35,079	-	35,079	52,397	-	87,476
SEWAGE DEPRECIATION	114,196	-	-	114,196	-	-	114,196
WATER UTILITY OPERATING	1,086,785	1,208,976	1,110,366	1,185,395	1,226,961	1,056,118	1,356,238
WATER UTL METER DEPOSIT	52,276	15,841	13,155	54,962	15,623	15,650	54,935
WATER UTILITY OPER NSF	(322)	4,067	4,120	(375)	1,281	1,204	(298)
WATER UTL AIRSTRIPPER	21,031	88	40,911	(19,792)	88	39,560	(59,264)
WATER DEPRECIATION/IMPROVEMT	182,787	91	-	182,878	92	-	182,970
Totals	\$ 4,214,787	\$ 5,117,625	\$ 4,935,329	\$ 4,397,083	\$ 5,221,922	\$ 5,087,220	\$ 4,531,785

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

CITY OF ATTICA  
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 FUND	\$ 267,074	\$ 1,471,384	\$ 1,303,668	\$ 434,790
MOTOR VEHICLE HIGHWAY	66,766	276,797	288,013	55,550
LOCAL ROAD & STREET	6,543	11,907	2,000	16,450
PARK NONREVERT OPERATING	55,723	21,216	29,445	47,494
ECONOMIC DEVELOPMENT	-	48,763	-	48,763
BUILDING DEMOLITION	3,482	4,743	-	8,225
PUBLIC SAFETY	-	78,087	-	78,087
COURT ATTICA	6,753	-	5,060	1,693
LOCAL LAW ENF CONT ED	3,857	4,881	7,150	1,588
DEFERRAL PROGRAM	3,998	2,329	1,133	5,194
PARK & RECREATION	68,543	145,457	191,255	22,745
LEVY EXCESS FUND	2,101	-	-	2,101
LOIT SPECIAL DISTRIBUTION	-	149,719	-	149,719
CUM CAP IMP - CIG TAX	118,250	8,540	2,421	124,369
CUM CAP DEVELOPMENT	297,096	50,085	40,000	307,181
PUBLIC IMPROVEMENT	3,057	27,184	17,202	13,039
APPF-POLICE PENSION	57,188	42,013	41,921	57,280
COURT	4,386	66,672	48,871	22,187
RIVERBOAT GAMBLING	48,470	50,885	25,982	73,373
GEN RAINY DAY	738,668	24,761	-	763,429
CEMETERY	117,167	121,928	111,846	127,249
ALLEN TRUST GENERAL	834	-	-	834
ALLEN TRUST CEMETARY	18,639	90	-	18,729
ALLEN TRUST PERPTUAL CARE	7,000	-	-	7,000
ROZELLE TRUST CEMETARY	2,342	225	-	2,567
PROBATION	8,043	894	1,327	7,610
PARK DONATIONS	7,419	721	721	7,419
DONATION POLICE	1,715	1,573	1,807	1,481
ALLEN TRUST CEM. PRINCIPAL	20,000	-	-	20,000
CEM. PERP. CARE INTEREST	26,247	95	-	26,342
DOWNTOWN RESTORATION	5,104	-	-	5,104
HAYES TRUST PERPETUAL CARE	2,342	8	-	2,350
LOCAL LAW ENF ED HOLDING	-	624	624	-
COURT LOCAL LEF CONT ED	401	-	-	401
GEORGE HAYE FUND	126	-	126	-
PAYROLL	(2,577)	1,025,507	1,026,084	(3,154)
SANITATION	75,514	144,711	158,145	62,080
SEWAGE UTILITY OPERATING	89,371	382,979	307,551	164,799
SEWER ACCOUNT DEPOSIT	-	9,400	900	8,500
SEWAGE UTL BOND & INT	1,000	92,439	100,842	(7,403)
SEWAGE EPA REPLACEMENT	662,890	37,216	10,045	690,061
STORM WATER OPERATING	87,476	111,880	285	199,071
SEWAGE DEPRECIATION	114,196	391	-	114,587
WATER UTILITY OPERATING	1,356,238	1,324,294	1,053,107	1,627,425
WATER UTL METER DEPOSIT	54,935	21,270	17,898	58,307
WATER UTILITY OPER NSF	(298)	1,672	2,288	(914)
WATER UTL AIRSTRIPPER	(59,264)	45,411	28,143	(41,996)
WATER DEPRECIATION/IMPROVEMT	182,970	427	-	183,397
<b>Totals</b>	<b>\$ 4,531,785</b>	<b>\$ 5,809,178</b>	<b>\$ 4,825,860</b>	<b>\$ 5,515,103</b>

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

CITY OF ATTICA  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor 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 City.

*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 City.

*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.

CITY OF ATTICA  
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.

CITY OF ATTICA  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the City 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

CITY OF ATTICA  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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 City 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 City 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 City 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 Plans**

*A. 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 the City 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.

CITY OF ATTICA  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

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.

*B. 1925 Police Officers' Pension Plan*

*Plan Description*

The 1925 Police Officers' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

*Funding Policy*

The contribution requirements of plan members for the 1925 Police Officers' Pension Plan are established by state statute.

*On Behalf Payments*

The 1925 Police Officers' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

*C. 1937 Firefighters' Pension Plan*

*Plan Description*

The 1937 Firefighters' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-7). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

*Funding Policy*

The contribution requirements of plan members for the 1937 Firefighters' Pension Plan are established by state statute.

CITY OF ATTICA  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*On Behalf Payments*

The 1937 Firefighters' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

*D. 1977 Police Officers' and Firefighters' Pension and Disability Fund*

*Plan Description*

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52. The plan also provides for death and disability benefits.

INPRS 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*

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS.

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#### OTHER INFORMATION - UNEXAMINED

The City'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 City'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 City. It is presented as intended by the City.

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

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	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	PARK NONREVERT OPERATING	BUILDING DEMOLITION	COURT ATTICA	LOCAL LAW ENF CONT ED	DEFERRAL PROGRAM	PARK & RECREATION
Cash and investments - beginning	\$ 317,650	\$ 75,224	\$ 3,946	\$ 47,008	\$ 6,956	\$ -	\$ 9,210	\$ 14,377	\$ 38,076
Receipts:									
Taxes	395,124	162,269	-	-	-	-	-	-	119,628
Licenses and permits	6,870	-	-	-	-	-	1,640	-	-
Intergovernmental receipts	462,659	129,650	12,204	-	-	-	-	-	10,928
Charges for services	54,177	-	-	16,503	-	-	393	-	7,033
Fines and forfeits	8,812	-	-	-	-	16,616	566	3,543	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	58,386	1,373	-	3,662	-	-	1,426	-	9,317
Total receipts	986,028	293,292	12,204	20,165	-	16,616	4,025	3,543	146,906
Disbursements:									
Personal services	406,512	119,564	-	-	-	-	-	-	82,466
Supplies	80,794	52,260	-	-	-	473	-	-	35,277
Other services and charges	285,142	42,245	-	5,914	-	639	1,327	-	11,428
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	242,195	29,252	10,348	7,549	-	-	8,723	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	83,578	29,587	-	449	-	8,401	-	1,426	16,702
Total disbursements	1,098,221	272,908	10,348	13,912	-	9,513	10,050	1,426	145,873
Excess (deficiency) of receipts over disbursements	(112,193)	20,384	1,856	6,253	-	7,103	(6,025)	2,117	1,033
Cash and investments - ending	\$ 205,457	\$ 95,608	\$ 5,802	\$ 53,261	\$ 6,956	\$ 7,103	\$ 3,185	\$ 16,494	\$ 39,109

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

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	LEVY EXCESS FUND	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	PUBLIC IMPROVEMENT	APPF-POLICE PENSION	COURT	RIVERBOAT GAMBLING	GEN RAINY DAY	CEMETERY
Cash and investments - beginning	\$ -	\$ 127,720	\$ 258,717	\$ -	\$ 40,875	\$ 7,813	\$ 75,973	\$ 608,623	\$ 86,614
Receipts:									
Taxes	2,101	-	33,716	-	7,392	-	-	-	70,407
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	8,607	3,560	-	675	-	19,223	-	6,431
Charges for services	-	-	-	-	-	-	-	-	23,500
Fines and forfeits	-	-	-	-	-	47,203	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	266	-	-	41,512	-	-	128,880	-
Total receipts	2,101	8,873	37,276	-	49,579	47,203	19,223	128,880	100,338
Disbursements:									
Personal services	-	-	-	-	38,929	-	-	-	65,667
Supplies	-	-	-	-	-	-	-	-	14,335
Other services and charges	-	-	-	-	-	4,754	-	-	2,223
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	8,920	35,000	-	-	-	41,547	-	18,148
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	293	48,218	-	-	21,390
Total disbursements	-	8,920	35,000	-	39,222	52,972	41,547	-	121,763
Excess (deficiency) of receipts over disbursements	2,101	(47)	2,276	-	10,357	(5,769)	(22,324)	128,880	(21,425)
Cash and investments - ending	\$ 2,101	\$ 127,673	\$ 260,993	\$ -	\$ 51,232	\$ 2,044	\$ 53,649	\$ 737,503	\$ 65,189

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

	ALLEN TRUST GENERAL	ALLEN TRUST CEMETARY	ALLEN TRUST PERPTUAL CARE	ROZELLE TRUST CEMETARY	PROBATION	PARK DONATIONS	DONATION POLICE	ALLEN TRUST CEM. PRINCIPAL	CEM. PERP. CARE INTEREST
Cash and investments - beginning	\$ 834	\$ 18,490	\$ 7,000	\$ 1,386	\$ 7,797	\$ 3,741	\$ 2,524	\$ 20,000	\$ 29,378
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,833	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	3,250	89	-	236	-	-	9,744	-	83
Total receipts	3,250	89	-	236	1,833	-	9,744	-	83
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,931	-	8,484	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	3,250	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	3,250
Total disbursements	3,250	-	-	-	1,931	-	8,484	-	3,250
Excess (deficiency) of receipts over disbursements	-	89	-	236	(98)	-	1,260	-	(3,167)
Cash and investments - ending	\$ 834	\$ 18,579	\$ 7,000	\$ 1,622	\$ 7,699	\$ 3,741	\$ 3,784	\$ 20,000	\$ 26,211

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

	DOWNTOWN RESTORATION	HAYES TRUST PERPETUAL CARE	LOCAL LAW ENF ED HOLDING	COURT LOCAL LEF CONT ED	GEORGE HAYE FUND	PAYROLL	SANITATION	SEWAGE UTILITY OPERATING	SEWAGE UTL BOND & INT
Cash and investments - beginning	\$ 4	\$ 2,335	\$ -	\$ -	\$ 22	\$ 2,822	\$ 76,320	\$ 241,962	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	717	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	400	-
Other receipts	-	5	-	-	2,500	838,969	154,137	297,220	101,485
Total receipts	-	5	717	-	2,500	838,969	154,137	297,620	101,485
Disbursements:									
Personal services	-	-	-	-	-	840,865	-	106,005	-
Supplies	-	-	-	-	2,500	-	-	-	-
Other services and charges	-	-	717	-	-	-	-	11,551	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	101,485
Capital outlay	-	-	-	-	-	-	-	47,289	-
Utility operating expenses	-	-	-	-	-	-	-	161,232	-
Other disbursements	-	-	-	-	-	-	154,729	51	-
Total disbursements	-	-	717	-	2,500	840,865	154,729	326,128	101,485
Excess (deficiency) of receipts over disbursements	-	5	-	-	-	(1,896)	(592)	(28,508)	-
Cash and investments - ending	\$ 4	\$ 2,340	\$ -	\$ -	\$ 22	\$ 926	\$ 75,728	\$ 213,454	\$ -

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

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	SEWAGE EPA REPLACEMENT	SEWAGE DEPRECIATION	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	WATER UTILITY OPER NSF	WATER UTL AIRSTRIPPER	WATER DEPRECIATION/ IMPROVEMT	Totals
Cash and investments - beginning	\$ 577,041	\$ 113,858	\$ 736,131	\$ 52,941	\$ -	\$ 101,419	\$ 182,260	\$ 3,897,047
Receipts:								
Taxes	-	-	-	-	-	-	-	790,637
Licenses and permits	-	-	-	-	-	-	-	8,510
Intergovernmental receipts	-	-	-	-	-	-	-	653,937
Charges for services	-	-	-	-	-	-	-	101,606
Fines and forfeits	-	-	-	-	-	-	-	79,290
Utility fees	-	-	1,105,448	14,913	-	-	-	1,120,761
Other receipts	40,486	270	15,387	-	2,571	407	421	1,712,082
Total receipts	40,486	270	1,120,835	14,913	2,571	407	421	4,466,823
Disbursements:								
Personal services	-	-	86,951	-	-	5,961	-	1,752,920
Supplies	-	-	-	-	-	-	-	185,639
Other services and charges	-	-	11,551	-	-	-	-	387,906
Debt service - principal and interest	-	-	-	-	-	-	-	101,485
Capital outlay	20,480	-	-	-	-	-	-	472,701
Utility operating expenses	-	-	254,820	13,525	2,695	30,912	-	463,184
Other disbursements	-	-	632,292	-	210	12,032	-	1,012,608
Total disbursements	20,480	-	985,614	13,525	2,905	48,905	-	4,376,443
Excess (deficiency) of receipts over disbursements	20,006	270	135,221	1,388	(334)	(48,498)	421	90,380
Cash and investments - ending	\$ 597,047	\$ 114,128	\$ 871,352	\$ 54,329	\$ (334)	\$ 52,921	\$ 182,681	\$ 3,987,427

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	PARK NONREVERT OPERATING	BUILDING DEMOLITION	COURT ATTICA	LOCAL LAW ENF CONT ED	DEFERRAL PROGRAM	PARK & RECREATION
Cash and investments - beginning	\$ 205,457	\$ 95,608	\$ 5,802	\$ 53,261	\$ 6,956	\$ 7,103	\$ 3,185	\$ 16,494	\$ 39,109
Receipts:									
Taxes	347,474	190,571	-	-	-	-	-	-	133,399
Licenses and permits	2,759	-	-	-	-	-	1,630	-	-
Intergovernmental receipts	576,436	127,723	11,932	-	-	-	-	-	4,529
Charges for services	55,039	-	-	14,331	-	-	475	-	3,662
Fines and forfeits	5,862	-	-	-	-	11	368	990	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	172,580	1,230	-	3,366	-	-	5,525	-	350
Total receipts	1,160,150	319,524	11,932	17,697	-	11	7,998	990	141,940
Disbursements:									
Personal services	443,592	115,602	-	-	-	-	-	-	66,586
Supplies	95,045	46,143	-	-	-	-	-	-	28,399
Other services and charges	264,813	43,380	-	23,520	340	311	3,076	-	22,311
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	272,696	26,219	3,151	2,151	-	-	1,872	-	200
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	85,062	296	-	337	-	-	-	16,465	404
Total disbursements	1,161,208	231,640	3,151	26,008	340	311	4,948	16,465	117,900
Excess (deficiency) of receipts over disbursements	(1,058)	87,884	8,781	(8,311)	(340)	(300)	3,050	(15,475)	24,040
Cash and investments - ending	\$ 204,399	\$ 183,492	\$ 14,583	\$ 44,950	\$ 6,616	\$ 6,803	\$ 6,235	\$ 1,019	\$ 63,149

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

	LEVY EXCESS FUND	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	PUBLIC IMPROVEMENT	APPF-POLICE PENSION	COURT	RIVERBOAT GAMBLING	GEN RAINY DAY	CEMETERY
Cash and investments - beginning	\$ 2,101	\$ 127,673	\$ 260,993	\$ -	\$ 51,232	\$ 2,044	\$ 53,649	\$ 737,503	\$ 65,189
Receipts:									
Taxes	-	-	35,029	-	9,529	-	-	-	95,285
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	8,711	1,311	-	324	-	19,223	-	3,235
Charges for services	-	-	-	-	-	-	-	-	19,500
Fines and forfeits	-	-	-	-	-	54,206	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	28,687	-	7,846	401,008	-	-	430	-
Total receipts	-	37,398	36,340	7,846	410,861	54,206	19,223	430	118,020
Disbursements:									
Personal services	-	-	-	-	39,966	-	-	-	81,506
Supplies	-	-	-	3,256	-	-	-	-	14,016
Other services and charges	-	-	-	-	-	6,138	-	-	2,058
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	35,050	44,864	-	-	-	10,000	-	23,671
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	28,620	-	-	362,456	32,719	5,000	-	148
Total disbursements	-	63,670	44,864	3,256	402,422	38,857	15,000	-	121,399
Excess (deficiency) of receipts over disbursements	-	(26,272)	(8,524)	4,590	8,439	15,349	4,223	430	(3,379)
Cash and investments - ending	\$ 2,101	\$ 101,401	\$ 252,469	\$ 4,590	\$ 59,671	\$ 17,393	\$ 57,872	\$ 737,933	\$ 61,810

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

	ALLEN TRUST GENERAL	ALLEN TRUST CEMETARY	ALLEN TRUST PERPTUAL CARE	ROZELLE TRUST CEMETARY	PROBATION	PARK DONATIONS	DONATION POLICE	ALLEN TRUST CEM. PRINCIPAL	CEM. PERP. CARE INTEREST
Cash and investments - beginning	\$ 834	\$ 18,579	\$ 7,000	\$ 1,622	\$ 7,699	\$ 3,741	\$ 3,784	\$ 20,000	\$ 26,211
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	384	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	22	-	230	-	3,500	4,084	-	19
Total receipts	-	22	-	230	384	3,500	4,084	-	19
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	379	-	7,649	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	379	-	7,649	-	-
Excess (deficiency) of receipts over disbursements	-	22	-	230	5	3,500	(3,565)	-	19
Cash and investments - ending	\$ 834	\$ 18,601	\$ 7,000	\$ 1,852	\$ 7,704	\$ 7,241	\$ 219	\$ 20,000	\$ 26,230

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

	DOWNTOWN RESTORATION	HAYES TRUST PERPETUAL CARE	LOCAL LAW ENF ED HOLDING	COURT LOCAL LEF CONT ED	GEORGE HAYE FUND	PAYROLL	SANITATION	SEWAGE UTILITY OPERATING	SEWAGE UTL BOND & INT
Cash and investments - beginning	\$ 4	\$ 2,340	\$ -	\$ -	\$ 22	\$ 926	\$ 75,728	\$ 213,454	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,500	-	-	-	-	-	-	-	-
Charges for services	-	-	-	361	-	-	-	-	-
Fines and forfeits	-	-	480	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	700	-
Other receipts	1,880	1	-	11,265	2,650	926,322	154,303	334,795	101,933
Total receipts	4,380	1	480	11,626	2,650	926,322	154,303	335,495	101,933
Disbursements:									
Personal services	-	-	-	-	-	925,347	-	110,742	-
Supplies	-	-	-	-	2,546	-	-	-	-
Other services and charges	-	-	480	-	-	-	-	12,642	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	101,933
Capital outlay	1,780	-	-	11,265	-	-	-	6,348	-
Utility operating expenses	-	-	-	-	-	-	-	248,844	-
Other disbursements	-	-	-	-	-	-	152,533	50,051	-
Total disbursements	1,780	-	480	11,265	2,546	925,347	152,533	428,627	101,933
Excess (deficiency) of receipts over disbursements	2,600	1	-	361	104	975	1,770	(93,132)	-
Cash and investments - ending	\$ 2,604	\$ 2,341	\$ -	\$ 361	\$ 126	\$ 1,901	\$ 77,498	\$ 120,322	\$ -

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

	SEWAGE EPA REPLACEMENT	SEWAGE DEPRECIATION	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	WATER UTILITY OPER NSF	WATER UTL AIRSTRIPPER	WATER DEPRECIATION/ IMPROVEMT	Totals
Cash and investments - beginning	\$ 597,047	\$ 114,128	\$ 871,352	\$ 54,329	\$ (334)	\$ 52,921	\$ 182,681	\$ 3,987,427
Receipts:								
Taxes	-	-	-	-	-	-	-	811,287
Licenses and permits	-	-	-	-	-	-	-	4,389
Intergovernmental receipts	-	-	-	-	-	-	-	755,924
Charges for services	-	-	-	-	-	-	-	93,368
Fines and forfeits	-	-	-	-	-	-	-	62,301
Utility fees	-	-	1,164,680	15,072	-	-	-	1,180,452
Other receipts	39,667	68	4,910	-	2,226	103	106	2,209,106
Total receipts	39,667	68	1,169,590	15,072	2,226	103	106	5,116,827
Disbursements:								
Personal services	-	-	106,422	-	-	1,168	-	1,890,931
Supplies	-	-	-	-	-	-	-	189,405
Other services and charges	-	-	12,642	-	-	-	-	399,739
Debt service - principal and interest	-	-	-	-	-	-	-	101,933
Capital outlay	-	-	-	-	-	-	-	439,267
Utility operating expenses	-	-	220,549	17,125	2,071	23,374	-	511,963
Other disbursements	-	-	614,544	-	143	7,451	-	1,356,229
Total disbursements	-	-	954,157	17,125	2,214	31,993	-	4,889,467
Excess (deficiency) of receipts over disbursements	39,667	68	215,433	(2,053)	12	(31,890)	106	227,360
Cash and investments - ending	\$ 636,714	\$ 114,196	\$ 1,086,785	\$ 52,276	\$ (322)	\$ 21,031	\$ 182,787	\$ 4,214,787

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	PARK NONREVERT OPERATING	BUILDING DEMOLITION	COURT ATTICA	LOCAL LAW ENF CONT ED	DEFERRAL PROGRAM	PARK & RECREATION
Cash and investments - beginning	\$ 204,399	\$ 183,492	\$ 14,583	\$ 44,950	\$ 6,616	\$ 6,803	\$ 6,235	\$ 1,019	\$ 63,149
Receipts:									
Taxes	490,372	88,594	-	-	-	-	-	-	152,604
Licenses and permits	25,256	320	-	-	-	-	1,150	-	-
Intergovernmental receipts	756,836	166,582	11,913	-	-	-	-	-	43,415
Charges for services	26,349	-	-	14,576	-	-	673	-	3,826
Fines and forfeits	5,788	-	-	-	-	-	1,203	770	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	94,207	-	-	5,250	-	-	-	-	8,950
Total receipts	1,398,808	255,496	11,913	19,826	-	-	3,026	770	208,795
Disbursements:									
Personal services	519,624	130,776	-	-	-	-	-	-	63,449
Supplies	156,053	58,567	30,000	20,219	-	-	5,096	-	41,446
Other services and charges	506,595	55,339	-	600	3,273	-	2,345	-	27,040
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	57,349	45,725	-	-	-	-	-	-	8,586
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	148,884	286	-	5,698	-	50	-	-	377
Total disbursements	1,388,505	290,693	30,000	26,517	3,273	50	7,441	-	140,898
Excess (deficiency) of receipts over disbursements	10,303	(35,197)	(18,087)	(6,691)	(3,273)	(50)	(4,415)	770	67,897
Cash and investments - ending	\$ 214,702	\$ 148,295	\$ (3,504)	\$ 38,259	\$ 3,343	\$ 6,753	\$ 1,820	\$ 1,789	\$ 131,046

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

	LEVY EXCESS FUND	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	PUBLIC IMPROVEMENT	APPF-POLICE PENSION	COURT	RIVERBOAT GAMBLING	GEN RAINY DAY	CEMETERY
Cash and investments - beginning	\$ 2,101	\$ 101,401	\$ 252,469	\$ 4,590	\$ 59,671	\$ 17,393	\$ 57,872	\$ 737,933	\$ 61,810
Receipts:									
Taxes	-	-	46,384	-	-	-	-	-	98,149
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	8,641	7,167	-	122	-	19,223	-	16,676
Charges for services	-	-	-	-	-	-	-	-	18,700
Fines and forfeits	-	-	-	-	-	52,134	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	6,211	40,740	-	-	369	-
Total receipts	-	8,641	53,551	6,211	40,862	52,134	19,223	369	133,525
Disbursements:									
Personal services	-	-	-	-	40,752	-	-	-	76,522
Supplies	-	-	-	2,509	-	-	-	-	11,866
Other services and charges	-	-	4,161	-	-	175	-	-	23,384
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	18,650	-	-	-	-	-	770
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	500	4,361	3,331	36,113	-	-	168
Total disbursements	-	-	23,311	6,870	44,083	36,288	-	-	112,710
Excess (deficiency) of receipts over disbursements	-	8,641	30,240	(659)	(3,221)	15,846	19,223	369	20,815
Cash and investments - ending	\$ 2,101	\$ 110,042	\$ 282,709	\$ 3,931	\$ 56,450	\$ 33,239	\$ 77,095	\$ 738,302	\$ 82,625

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

	ALLEN TRUST GENERAL	ALLEN TRUST CEMETARY	ALLEN TRUST PERPTUAL CARE	ROZELLE TRUST CEMETARY	PROBATION	PARK DONATIONS	DONATION POLICE	ALLEN TRUST CEM. PRINCIPAL	CEM. PERP. CARE INTEREST
Cash and investments - beginning	\$ 834	\$ 18,601	\$ 7,000	\$ 1,852	\$ 7,704	\$ 7,241	\$ 219	\$ 20,000	\$ 26,230
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	705	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	19	-	245	-	1,286	2,095	-	-
Total receipts	-	19	-	245	705	1,286	2,095	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	938	838	-	-
Other services and charges	-	-	-	-	701	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	701	938	838	-	-
Excess (deficiency) of receipts over disbursements	-	19	-	245	4	348	1,257	-	-
Cash and investments - ending	\$ 834	\$ 18,620	\$ 7,000	\$ 2,097	\$ 7,708	\$ 7,589	\$ 1,476	\$ 20,000	\$ 26,230

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

	DOWNTOWN RESTORATION	HAYES TRUST PERPETUAL CARE	LOCAL LAW ENF ED HOLDING	COURT LOCAL LEF CONT ED	GEORGE HAYE FUND	PAYROLL	SANITATION	SEWAGE UTILITY OPERATING	SEWAGE UTL BOND & INT
Cash and investments - beginning	\$ 2,604	\$ 2,341	\$ -	\$ 361	\$ 126	\$ 1,901	\$ 77,498	\$ 120,322	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,500	-	-	-	-	-	-	-	-
Charges for services	-	-	-	30	-	-	-	-	-
Fines and forfeits	-	-	384	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	400	-
Penalties	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	1,005,005	149,201	337,381	101,454
Total receipts	2,500	-	384	30	-	1,005,005	149,201	337,781	101,454
Disbursements:									
Personal services	-	-	-	-	-	994,813	-	110,026	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	152,301	26,114	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	101,294
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	222,071	-
Other disbursements	-	-	384	-	-	-	-	11,338	-
Total disbursements	-	-	384	-	-	994,813	152,301	369,549	101,294
Excess (deficiency) of receipts over disbursements	2,500	-	-	30	-	10,192	(3,100)	(31,768)	160
Cash and investments - ending	\$ 5,104	\$ 2,341	\$ -	\$ 391	\$ 126	\$ 12,093	\$ 74,398	\$ 88,554	\$ 160

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

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	SEWAGE EPA REPLACEMENT	STORM WATER OPERATING	SEWAGE DEPRECIATION	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	WATER UTILITY OPER NSF	WATER UTL AIRSTRIPPER	WATER DEPRECIATION/ IMPROVEMT	Totals
Cash and investments - beginning	\$ 636,714	\$ -	\$ 114,196	\$ 1,086,785	\$ 52,276	\$ (322)	\$ 21,031	\$ 182,787	\$ 4,214,787
Receipts:									
Taxes	-	-	-	-	-	-	-	-	876,103
Licenses and permits	-	-	-	-	-	-	-	-	26,726
Intergovernmental receipts	-	-	-	-	-	-	-	-	1,033,075
Charges for services	-	-	-	-	-	-	-	-	64,154
Fines and forfeits	-	-	-	-	-	-	-	-	60,984
Utility fees	-	-	-	1,193,496	-	-	-	-	1,193,896
Penalties	-	-	-	270	-	-	-	-	270
Other receipts	39,628	35,079	-	15,210	15,841	4,067	88	91	1,862,417
Total receipts	39,628	35,079	-	1,208,976	15,841	4,067	88	91	5,117,625
Disbursements:									
Personal services	-	-	-	102,156	-	-	6,569	-	2,044,687
Supplies	-	-	-	-	-	-	-	-	327,532
Other services and charges	-	-	-	31,313	-	-	-	-	833,341
Debt service - principal and interest	-	-	-	-	-	-	-	-	101,294
Capital outlay	-	-	-	21,442	-	-	-	-	152,522
Utility operating expenses	-	-	-	257,120	-	4,120	34,342	-	517,653
Other disbursements	35,320	-	-	698,335	13,155	-	-	-	958,300
Total disbursements	35,320	-	-	1,110,366	13,155	4,120	40,911	-	4,935,329
Excess (deficiency) of receipts over disbursements	4,308	35,079	-	98,610	2,686	(53)	(40,823)	91	182,296
Cash and investments - ending	\$ 641,022	\$ 35,079	\$ 114,196	\$ 1,185,395	\$ 54,962	\$ (375)	\$ (19,792)	\$ 182,878	\$ 4,397,083

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	PARK NONREVERT OPERATING	BUILDING DEMOLITION	COURT ATTICA	LOCAL LAW ENF CONT ED	DEFERRAL PROGRAM	PARK & RECREATION
Cash and investments - beginning	\$ 214,702	\$ 148,295	\$ (3,504)	\$ 38,259	\$ 3,343	\$ 6,753	\$ 1,820	\$ 1,789	\$ 131,046
Receipts:									
Taxes	525,041	97,572	-	-	-	-	-	-	107,089
Licenses and permits	1,199	-	-	-	-	-	1,450	-	-
Intergovernmental receipts	520,043	150,945	12,047	-	-	-	-	-	9,302
Charges for services	53,159	-	-	18,164	-	-	590	-	8,492
Fines and forfeits	18,703	-	-	-	-	-	5,099	3,626	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	72,756	1,454	-	35,094	296	-	1,417	-	134,317
Total receipts	1,190,901	249,971	12,047	53,258	296	-	8,556	3,626	259,200
Disbursements:									
Personal services	496,117	147,952	-	-	-	-	-	-	56,361
Supplies	81,473	53,157	-	-	-	-	-	-	28,834
Other services and charges	307,678	43,441	-	26,803	157	-	2,063	-	219,268
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	198,439	86,663	2,000	8,617	-	-	4,456	-	4,299
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	54,822	287	-	374	-	-	-	1,417	12,941
Total disbursements	1,138,529	331,500	2,000	35,794	157	-	6,519	1,417	321,703
Excess (deficiency) of receipts over disbursements	52,372	(81,529)	10,047	17,464	139	-	2,037	2,209	(62,503)
Cash and investments - ending	\$ 267,074	\$ 66,766	\$ 6,543	\$ 55,723	\$ 3,482	\$ 6,753	\$ 3,857	\$ 3,998	\$ 68,543

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

	LEVY EXCESS FUND	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	PUBLIC IMPROVEMENT	APPF-POLICE PENSION	COURT	RIVERBOAT GAMBLING	GEN RAINY DAY	CEMETERY
Cash and investments - beginning	\$ 2,101	\$ 110,042	\$ 282,709	\$ 3,931	\$ 56,450	\$ 33,239	\$ 77,095	\$ 738,302	\$ 82,625
Receipts:									
Taxes	-	-	44,472	-	-	-	-	-	103,354
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	8,208	3,915	-	650	-	19,223	-	8,663
Charges for services	-	-	-	-	-	-	-	-	28,851
Fines and forfeits	-	-	-	-	-	76,772	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	9,279	41,501	-	-	78,764	-
Total receipts	-	8,208	48,387	9,279	42,151	76,772	19,223	78,764	140,868
Disbursements:									
Personal services	-	-	-	-	41,352	-	-	-	87,648
Supplies	-	-	-	10,153	-	-	-	-	14,575
Other services and charges	-	-	-	-	-	3,317	-	-	2,607
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	34,000	-	-	-	47,848	-	1,397
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	61	102,308	-	78,398	99
Total disbursements	-	-	34,000	10,153	41,413	105,625	47,848	78,398	106,326
Excess (deficiency) of receipts over disbursements	-	8,208	14,387	(874)	738	(28,853)	(28,625)	366	34,542
Cash and investments - ending	\$ 2,101	\$ 118,250	\$ 297,096	\$ 3,057	\$ 57,188	\$ 4,386	\$ 48,470	\$ 738,668	\$ 117,167

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

	ALLEN TRUST GENERAL	ALLEN TRUST CEMETARY	ALLEN TRUST PERPTUAL CARE	ROZELLE TRUST CEMETARY	PROBATION	PARK DONATIONS	DONATION POLICE	ALLEN TRUST CEM. PRINCIPAL	CEM. PERP. CARE INTEREST
Cash and investments - beginning	\$ 834	\$ 18,620	\$ 7,000	\$ 2,097	\$ 7,708	\$ 7,589	\$ 1,476	\$ 20,000	\$ 26,230
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1,835	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	19	-	245	-	1,583	450	-	17
Total receipts	-	19	-	245	1,835	1,583	450	-	17
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,500	1,753	211	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	1,500	1,753	211	-	-
Excess (deficiency) of receipts over disbursements	-	19	-	245	335	(170)	239	-	17
Cash and investments - ending	\$ 834	\$ 18,639	\$ 7,000	\$ 2,342	\$ 8,043	\$ 7,419	\$ 1,715	\$ 20,000	\$ 26,247

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

	DOWNTOWN RESTORATION	HAYES TRUST PERPETUAL CARE	LOCAL LAW ENF ED HOLDING	COURT LOCAL LEF CONT ED	GEORGE HAYE FUND	PAYROLL	SANITATION	SEWAGE UTILITY OPERATING	SEWAGE UTL BOND & INT
Cash and investments - beginning	\$ 5,104	\$ 2,341	\$ -	\$ 391	\$ 126	\$ 12,093	\$ 74,398	\$ 88,554	\$ 160
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	1,544	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	1,200	-
Other receipts	-	1	-	10	-	1,044,653	159,801	371,550	101,437
Total receipts	-	1	1,544	10	-	1,044,653	159,801	372,750	101,437
Disbursements:									
Personal services	-	-	-	-	-	1,059,323	-	97,554	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	1,544	-	-	-	-	15,565	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	100,597
Capital outlay	-	-	-	-	-	-	-	54,291	-
Utility operating expenses	-	-	-	-	-	-	-	204,475	-
Other disbursements	-	-	-	-	-	-	158,685	48	-
Total disbursements	-	-	1,544	-	-	1,059,323	158,685	371,933	100,597
Excess (deficiency) of receipts over disbursements	-	1	-	10	-	(14,670)	1,116	817	840
Cash and investments - ending	\$ 5,104	\$ 2,342	\$ -	\$ 401	\$ 126	\$ (2,577)	\$ 75,514	\$ 89,371	\$ 1,000

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

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	SEWAGE EPA REPLACEMENT	STORM WATER OPERATING	SEWAGE DEPRECIATION	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	WATER UTILITY OPER NSF	WATER UTL AIRSTRIPPER	WATER DEPRECIATION/ IMPROVEMT	Totals
Cash and investments - beginning	\$ 641,022	\$ 35,079	\$ 114,196	\$ 1,185,395	\$ 54,962	\$ (375)	\$ (19,792)	\$ 182,878	\$ 4,397,083
Receipts:									
Taxes	-	-	-	-	-	-	-	-	877,528
Licenses and permits	-	-	-	-	-	-	-	-	2,649
Intergovernmental receipts	-	-	-	-	-	-	-	-	732,996
Charges for services	-	-	-	-	-	-	-	-	109,256
Fines and forfeits	-	-	-	-	-	-	-	-	107,579
Utility fees	-	-	-	1,223,248	15,623	-	-	-	1,240,071
Other receipts	39,628	52,397	-	3,713	-	1,281	88	92	2,151,843
Total receipts	39,628	52,397	-	1,226,961	15,623	1,281	88	92	5,221,922
Disbursements:									
Personal services	-	-	-	95,015	-	-	5,147	-	2,086,469
Supplies	-	-	-	-	-	-	-	-	188,192
Other services and charges	-	-	-	15,565	-	-	-	-	641,472
Debt service - principal and interest	-	-	-	-	-	-	-	-	100,597
Capital outlay	17,760	-	-	-	-	-	-	-	459,770
Utility operating expenses	-	-	-	187,789	15,650	1,136	22,162	-	431,212
Other disbursements	-	-	-	757,749	-	68	12,251	-	1,179,508
Total disbursements	17,760	-	-	1,056,118	15,650	1,204	39,560	-	5,087,220
Excess (deficiency) of receipts over disbursements	21,868	52,397	-	170,843	(27)	77	(39,472)	92	134,702
Cash and investments - ending	\$ 662,890	\$ 87,476	\$ 114,196	\$ 1,356,238	\$ 54,935	\$ (298)	\$ (59,264)	\$ 182,970	\$ 4,531,785

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	PARK NONREVERT OPERATING	ECONOMIC DEVELOPMENT	BUILDING DEMOLITION	PUBLIC SAFETY	COURT ATTICA	LOCAL LAW ENF CONT ED
Cash and investments - beginning	\$ 267,074	\$ 66,766	\$ 6,543	\$ 55,723	\$ -	\$ 3,482	\$ -	\$ 6,753	\$ 3,857
Receipts:									
Taxes	562,424	118,763	-	-	-	-	-	-	-
Licenses and permits	8,723	-	-	-	-	-	-	-	2,839
Intergovernmental receipts	608,153	156,724	11,907	-	48,763	-	78,087	-	-
Charges for services	47,419	-	-	19,713	-	-	-	-	445
Fines and forfeits	8,300	-	-	-	-	-	-	-	464
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	236,365	1,310	-	1,503	-	4,743	-	-	1,133
Total receipts	<u>1,471,384</u>	<u>276,797</u>	<u>11,907</u>	<u>21,216</u>	<u>48,763</u>	<u>4,743</u>	<u>78,087</u>	<u>-</u>	<u>4,881</u>
Disbursements:									
Personal services	542,837	159,941	-	-	-	-	-	-	-
Supplies	69,653	47,583	-	-	-	-	-	-	-
Other services and charges	326,366	53,622	-	13,385	-	-	-	-	1,438
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	239,044	26,563	2,000	15,541	-	-	-	-	5,712
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	125,768	304	-	519	-	-	-	5,060	-
Total disbursements	<u>1,303,668</u>	<u>288,013</u>	<u>2,000</u>	<u>29,445</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,060</u>	<u>7,150</u>
Excess (deficiency) of receipts over disbursements	<u>167,716</u>	<u>(11,216)</u>	<u>9,907</u>	<u>(8,229)</u>	<u>48,763</u>	<u>4,743</u>	<u>78,087</u>	<u>(5,060)</u>	<u>(2,269)</u>
Cash and investments - ending	<u>\$ 434,790</u>	<u>\$ 55,550</u>	<u>\$ 16,450</u>	<u>\$ 47,494</u>	<u>\$ 48,763</u>	<u>\$ 8,225</u>	<u>\$ 78,087</u>	<u>\$ 1,693</u>	<u>\$ 1,588</u>

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

	DEFERRAL PROGRAM	PARK & RECREATION	LEVY EXCESS FUND	LOIT SPECIAL DISTRIBUTION	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	PUBLIC IMPROVEMENT	APPF-POLICE PENSION
Cash and investments - beginning	\$ 3,998	\$ 68,543	\$ 2,101	\$ -	\$ 118,250	\$ 297,096	\$ 3,057	\$ 57,188
Receipts:								
Taxes	-	110,507	-	-	-	45,093	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	11,022	-	149,719	8,540	4,992	-	-
Charges for services	-	6,857	-	-	-	-	-	-
Fines and forfeits	2,329	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	17,071	-	-	-	-	27,184	42,013
Total receipts	<u>2,329</u>	<u>145,457</u>	<u>-</u>	<u>149,719</u>	<u>8,540</u>	<u>50,085</u>	<u>27,184</u>	<u>42,013</u>
Disbursements:								
Personal services	-	76,566	-	-	-	-	-	41,921
Supplies	-	39,604	-	-	-	-	3,057	-
Other services and charges	-	66,637	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	8,100	-	-	2,421	40,000	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,133	348	-	-	-	-	14,145	-
Total disbursements	<u>1,133</u>	<u>191,255</u>	<u>-</u>	<u>-</u>	<u>2,421</u>	<u>40,000</u>	<u>17,202</u>	<u>41,921</u>
Excess (deficiency) of receipts over disbursements	<u>1,196</u>	<u>(45,798)</u>	<u>-</u>	<u>149,719</u>	<u>6,119</u>	<u>10,085</u>	<u>9,982</u>	<u>92</u>
Cash and investments - ending	<u>\$ 5,194</u>	<u>\$ 22,745</u>	<u>\$ 2,101</u>	<u>\$ 149,719</u>	<u>\$ 124,369</u>	<u>\$ 307,181</u>	<u>\$ 13,039</u>	<u>\$ 57,280</u>

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

	COURT	RIVERBOAT GAMBLING	GEN RAINY DAY	CEMETERY	ALLEN TRUST GENERAL	ALLEN TRUST CEMETARY	ALLEN TRUST PERPTUAL CARE	ROZELLE TRUST CEMETARY
Cash and investments - beginning	\$ 4,386	\$ 48,470	\$ 738,668	\$ 117,167	\$ 834	\$ 18,639	\$ 7,000	\$ 2,342
Receipts:								
Taxes	-	-	-	83,198	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	50,885	23,013	8,448	-	-	-	-
Charges for services	-	-	-	30,282	-	-	-	-
Fines and forfeits	66,672	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	1,748	-	-	90	-	225
Total receipts	66,672	50,885	24,761	121,928	-	90	-	225
Disbursements:								
Personal services	-	-	-	90,926	-	-	-	-
Supplies	-	-	-	15,422	-	-	-	-
Other services and charges	2,638	-	-	2,298	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	21,132	-	3,101	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	46,233	4,850	-	99	-	-	-	-
Total disbursements	48,871	25,982	-	111,846	-	-	-	-
Excess (deficiency) of receipts over disbursements	17,801	24,903	24,761	10,082	-	90	-	225
Cash and investments - ending	\$ 22,187	\$ 73,373	\$ 763,429	\$ 127,249	\$ 834	\$ 18,729	\$ 7,000	\$ 2,567

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

	PROBATION	PARK DONATIONS	DONATION POLICE	ALLEN TRUST CEM. PRINCIPAL	CEM. PERP. CARE INTEREST	DOWNTOWN RESTORATION	HAYES TRUST PERPETUAL CARE	LOCAL LAW ENF ED HOLDING
Cash and investments - beginning	\$ 8,043	\$ 7,419	\$ 1,715	\$ 20,000	\$ 26,247	\$ 5,104	\$ 2,342	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	894	-	-	-	-	-	-	624
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	721	1,573	-	95	-	8	-
Total receipts	894	721	1,573	-	95	-	8	624
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	1,327	721	1,807	-	-	-	-	624
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,327	721	1,807	-	-	-	-	624
Excess (deficiency) of receipts over disbursements	(433)	-	(234)	-	95	-	8	-
Cash and investments - ending	\$ 7,610	\$ 7,419	\$ 1,481	\$ 20,000	\$ 26,342	\$ 5,104	\$ 2,350	\$ -

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

	COURT LOCAL LEF CONT ED	GEORGE HAYE FUND	PAYROLL	SANITATION	SEWAGE UTILITY OPERATING	SEWER ACCOUNT DEPOSIT	SEWAGE UTL BOND & INT	SEWAGE EPA REPLACEMENT
Cash and investments - beginning	\$ 401	\$ 126	\$ (2,577)	\$ 75,514	\$ 89,371	\$ -	\$ 1,000	\$ 662,890
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	2,300	9,400	-	-
Other receipts	-	-	1,025,507	144,711	380,679	-	92,439	37,216
Total receipts	-	-	1,025,507	144,711	382,979	9,400	92,439	37,216
Disbursements:								
Personal services	-	-	1,026,084	-	108,698	-	-	-
Supplies	-	126	-	-	-	-	-	-
Other services and charges	-	-	-	-	16,109	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	100,842	-
Capital outlay	-	-	-	-	6,174	-	-	10,045
Utility operating expenses	-	-	-	-	176,187	900	-	-
Other disbursements	-	-	-	158,145	383	-	-	-
Total disbursements	-	126	1,026,084	158,145	307,551	900	100,842	10,045
Excess (deficiency) of receipts over disbursements	-	(126)	(577)	(13,434)	75,428	8,500	(8,403)	27,171
Cash and investments - ending	\$ 401	\$ -	\$ (3,154)	\$ 62,080	\$ 164,799	\$ 8,500	\$ (7,403)	\$ 690,061

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

	STORM WATER OPERATING	SEWAGE DEPRECIATION	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	WATER UTILITY OPER NSF	WATER UTL AIRSTRIPPER	WATER DEPRECIATION/ IMPROVEMT	Totals
Cash and investments - beginning	\$ 87,476	\$ 114,196	\$ 1,356,238	\$ 54,935	\$ (298)	\$ (59,264)	\$ 182,970	\$ 4,531,785
Receipts:								
Taxes	-	-	-	-	-	-	-	919,985
Licenses and permits	-	-	-	-	-	-	-	11,562
Intergovernmental receipts	-	-	-	-	-	-	-	1,160,253
Charges for services	-	-	-	-	-	-	-	104,716
Fines and forfeits	-	-	-	-	-	-	-	79,283
Utility fees	-	-	1,319,991	19,562	-	-	-	1,351,253
Other receipts	111,880	391	4,303	1,708	1,672	45,411	427	2,182,126
Total receipts	111,880	391	1,324,294	21,270	1,672	45,411	427	5,809,178
Disbursements:								
Personal services	-	-	89,956	-	-	2,689	-	2,139,618
Supplies	-	-	-	-	-	-	-	175,445
Other services and charges	-	-	19,943	-	-	-	-	506,915
Debt service - principal and interest	-	-	-	-	-	-	-	100,842
Capital outlay	-	-	-	-	-	-	-	379,833
Utility operating expenses	-	-	177,078	16,298	2,138	25,097	-	397,698
Other disbursements	285	-	766,130	1,600	150	357	-	1,125,509
Total disbursements	285	-	1,053,107	17,898	2,288	28,143	-	4,825,860
Excess (deficiency) of receipts over disbursements	111,595	391	271,187	3,372	(616)	17,268	427	983,318
Cash and investments - ending	\$ 199,071	\$ 114,587	\$ 1,627,425	\$ 58,307	\$ (914)	\$ (41,996)	\$ 183,397	\$ 5,515,103

CITY OF ATTICA  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2016

<u>Lessor</u>	<u>Purpose</u>	<u>Annual Lease Payment</u>	<u>Lease Beginning Date</u>	<u>Lease Ending Date</u>
Governmental activities:				
CENTRAL NATIONAL BANK	FIRE TRUCK	\$ 24,243	02/25/2010	02/25/2017
COMMUNITY LEASING PARTNERS	FIRE DEPT-14 SCOTT SCBA'S	8,495	04/01/2015	04/01/2017
FARMERS & MERCHANTS BANK	2016 CASE 560SN LOADER/BACKHOE	<u>28,708</u>	06/21/2016	06/21/2018
Total of annual lease payments		<u>\$ 61,446</u>		

CITY OF ATTICA  
 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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 25,000
Infrastructure	3,659,704
Buildings	327,426
Improvements other than buildings	168,390
Machinery, equipment, and vehicles	<u>1,786,219</u>
Total governmental activities	<u>5,966,739</u>
Wastewater:	
Infrastructure	5,700,210
Buildings	798,294
Machinery, equipment, and vehicles	<u>169,247</u>
Total Wastewater	<u>6,667,751</u>
Water:	
Infrastructure	1,980,000
Buildings	1,814,723
Machinery, equipment, and vehicles	<u>925,220</u>
Total Water	<u>4,719,943</u>
Total capital assets	<u><u>\$ 17,354,433</u></u>

#### OTHER REPORTS

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