

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF ATTICA

FOUNTAIN COUNTY, INDIANA

January 1, 2017 to December 31, 2019



**FILED**  
08/03/2020



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Susan Stoll Joanne Broadwater	01-01-17 to 12-31-19 01-01-20 to 12-31-20
Mayor	Duane Roderick	01-01-17 to 12-31-20
President of the Board of Public Works	Andy Smart	01-01-17 to 12-31-20
President of the Common Council	Josh Hall Larry Grant	01-01-17 to 12-31-17 01-01-18 to 12-31-20
Superintendent of Streets and Utilities	Ronald Jean Eric Swank	01-01-17 to 06-06-19 06-07-19 to 12-31-20



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF ATTICA, FOUNTAIN COUNTY, INDIANA

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the City of Attica (City), which comprise the financial position and results of operations for the period of January 1, 2017 to December 31, 2019, and the related notes to the financial statements as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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 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 the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the period of January 1, 2017 to December 31, 2019.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the City for the period of January 1, 2017 to December 31, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Matters***

*Other Information*

Our audit 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 Payables and Receivables, and Schedule of Leases and Debt, 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 auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

June 18, 2020

## 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.

CITY OF ATTICA  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
GENERAL FUND	\$ 434,790	\$ 1,547,489	\$ 1,442,110	\$ 540,169	\$ 1,954,435	\$ 1,944,594	\$ 550,010
MOTOR VEHICLE HIGHWAY	55,550	449,988	359,392	146,146	387,043	339,360	193,829
LOCAL ROAD & STREET	16,450	15,177	-	31,627	20,734	13,000	39,361
PARK NONREVERT OPERATIN	47,494	18,473	6,149	59,818	17,463	7,591	69,690
ECONOMIC DEVELOPMENT	48,763	57,171	16,328	89,606	148,496	97,187	140,915
BUILDING DEMOLITION	8,225	-	2,140	6,085	-	6,085	-
PUBLIC SAFETY	78,087	106,332	15,575	168,844	131,780	170,303	130,321
COURT	1,693	-	-	1,693	-	-	1,693
LOCAL LAW ENF CONT ED	1,588	24,991	13,015	13,564	4,276	10,150	7,690
DEFERRAL PROGRAM	5,194	1,980	5,000	2,174	2,580	-	4,754
PARK & RECREATION	22,745	164,422	126,685	60,482	150,034	126,456	84,060
LEVY EXCESS FUND	2,101	-	-	2,101	-	-	2,101
LOIT SPECIAL DISTRIBUTI	149,719	-	116,250	33,469	161,741	195,210	-
CUM CAP IMP - CIG TAX	8,667	7,892	-	16,559	7,586	1,500	22,645
CUM CAP DEVELOPMENT	97,112	47,265	-	144,377	46,531	58,457	132,451
PUBLIC IMPROVEMENT	13,039	20,545	24,233	9,351	45,870	47,436	7,785
APPF-POLICE PENSION	57,264	43,908	33,603	67,569	19,783	29,704	57,648
COURT ATTICA	22,187	38,552	49,759	10,980	28,070	33,281	5,769
RIVERBOAT GAMBLING	73,373	19,223	22,130	70,466	19,223	19,545	70,144
COURT DEFERRAL	-	-	-	-	552	-	552
GENERAL RAINY DAY INVESTMENT	401,417	1,611	197,745	205,283	211	-	205,494
CEMETERY	127,249	115,542	121,315	121,476	114,312	132,668	103,120
ALLEN TRUST GENERAL	834	-	-	834	-	-	834
ALLEN TRUST CEMETARY	18,729	98	-	18,827	96	-	18,923
ALLEN TRUST PERPTUAL CARE	7,000	-	-	7,000	-	-	7,000
ROZELLE TRUST CEMETARY	2,567	220	-	2,787	235	-	3,022
PROBATION	(120)	1,065	945	-	518	493	25
PARK DONATIONS	7,419	1,500	1,388	7,531	-	-	7,531
DONATION POLICE	1,481	725	256	1,950	7,615	2,954	6,611
ALLEN TRUST CEM. PRINCIPLE	20,000	-	-	20,000	-	-	20,000
PROBATION INVESTMENT	7,730	20	-	7,750	19	-	7,769
CEMETARY PERP CARE INTEREST	26,342	84	-	26,426	83	-	26,509
DOWNTOWN RESTORATION	5,104	-	-	5,104	-	-	5,104

CITY OF ATTICA  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
HAYES TRUST PERPETUAL CAR	2,350	6	-	2,356	6	-	2,362
LOCAL LAW ENF ED HOLDING	-	496	496	-	413	352	61
COURT LOCAL LEF CONT ED	401	-	-	401	-	-	401
CEM RAINY DAY INVESTMENT	101,781	248	-	102,029	245	-	102,274
PARK RAINY DAY INVESTMENT	114,851	280	-	115,131	277	-	115,408
MVH RAINY DAY INVESTMENT	145,380	110	100,000	45,490	103	12,600	32,993
APPF INVESTMENT	16	-	-	16	-	-	16
CUMM CAPITAL IMP INVESTMT	115,702	293	-	115,995	287	-	116,282
CUMM CAPITAL DVLP INVESTM	210,069	531	-	210,600	522	-	211,122
PAYROLL	(3,154)	1,000,871	995,039	2,678	507,466	508,873	1,271
SANITATION	62,080	162,464	155,512	69,032	172,398	155,952	85,478
SEWAGE UTILITY OPERATING	199,878	660,895	414,039	446,734	647,751	514,173	580,312
SEWER ACCOUNT DEPOSIT	8,500	-	8,500	-	-	-	-
STORM WATER OPERATING	163,992	89,870	129,607	124,255	115,148	8,897	230,506
SEWAGE UTL DEPRECIATION	114,587	297	-	114,884	291	-	115,175
SEWAGE UTL BOND & INT	(7,403)	7,403	-	-	240,405	200,337	40,068
SEWAGE EPA REPLACEMENT	690,061	121,841	460,683	351,219	81,055	295,210	137,064
WATER UTILITY OPERATING	1,627,425	1,453,232	1,388,903	1,691,754	1,608,681	1,639,799	1,660,636
WATER UTL METER DEPOSIT	58,307	34,944	22,127	71,124	4,086	1,947	73,263
WATER UTL DEPRECIATION	183,397	464	-	183,861	60,461	-	244,322
WATER UTILITY OPER NSF	(914)	2,645	2,852	(1,121)	1,367	1,464	(1,218)
WATER UTL AIRSTRIPPER	(41,996)	102,448	62,459	(2,007)	110,035	49,974	58,054
BONY SRFWW ATTICA B AND I	-	-	-	-	201,551	853	200,698
BONY SRFWW ATTICA DSR	-	-	-	-	286,170	-	286,170
BONY SRFWW ATTICA18	-	-	-	-	3,108,697	3,108,697	-
Totals	<u>\$ 5,515,103</u>	<u>\$ 6,323,611</u>	<u>\$ 6,294,235</u>	<u>\$ 5,544,479</u>	<u>\$ 10,416,701</u>	<u>\$ 9,735,102</u>	<u>\$ 6,226,078</u>

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, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
GENERAL FUND	\$ 550,010	\$ 1,422,285	\$ 1,256,636	\$ 715,659
MOTOR VEHICLE HIGHWAY	193,829	295,665	267,672	221,822
LOCAL ROAD & STREET	39,361	20,942	360	59,943
MVH RESTRICTED STATE AUDITOR	-	69,834	7,875	61,959
PARK NONREVERT OPERATING	69,690	19,895	4,962	84,623
ECONOMIC DEVELOPMENT	140,915	86,136	79,868	147,183
PUBLIC SAFETY	130,321	109,083	80,802	158,602
LOCAL LAW ENF CONT ED	7,690	6,270	2,150	11,810
COURT DEFERRAL	552	-	-	552
PARK & RECREATION	84,060	161,843	136,970	108,933
LEVY EXCESS FUND	2,101	-	2,101	-
LOIT SPECIAL DISTRIBUTION	-	297,178	106,430	190,748
CUM CAP IMP - CIG TAX	22,645	7,414	9,941	20,118
CUM CAP DEVELOPMENT	132,451	47,589	35,375	144,665
PUBLIC IMPROVEMENT	7,785	35,683	35,253	8,215
APPF-POLICE PENSION	57,648	30,361	30,193	57,816
COURT ATTICA	5,769	28,134	27,530	6,373
RIVERBOAT GAMBLING	70,144	19,223	13,590	75,777
DEFERRAL PROGRAM	4,754	2,020	2,100	4,674
GENERAL RAINY DAY INVESTMENT	205,494	211	18,217	187,488
CEMETERY	103,120	122,797	132,119	93,798
ALLEN TRUST GENERAL	834	-	-	834
ALLEN TRUST CEMETARY	18,923	97	-	19,020
ALLEN TRUST PERPETUAL CARE	7,000	-	-	7,000
ROZELLE TRUST CEMETARY	3,022	210	-	3,232
PROBATION	25	304	-	329
PARK DONATIONS	7,531	-	-	7,531
DONATION POLICE	6,611	-	412	6,199
ALLEN TRUST CEMETARY PRINCIPLE	20,000	-	-	20,000
PROBATION INVESTMENT	7,769	19	-	7,788
CEMETARY PERP CARE INTEREST	26,509	84	-	26,593
DOWNTOWN RESTORATION	5,104	-	5,104	-
HAYES TRUST PERPETUAL CAR	2,362	6	-	2,368

CITY OF ATTICA  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
LOCAL LAW ENF ED HOLDING	61	348	348	61
COURT LOCAL LEF CONT ED	401	-	-	401
CEM RAINY DAY INVESTMENT	102,274	256	-	102,530
PARK RAINY DAY INVESTMENT	115,408	296	-	115,704
MVH RAINY DAY INVESTMENT	32,993	76	-	33,069
APPF INVESTMENT	16	-	-	16
CUMM CAPITAL IMP INVESTMENT	116,282	291	-	116,573
CUMM CAPITAL DVLP INVESTMENT	211,122	528	-	211,650
COURT	1,693	-	-	1,693
PAYROLL FUND	1,271	428,065	432,991	(3,655)
SANITATION	85,478	144,853	156,702	73,629
SEWAGE UTL DEPRECIATION	115,175	288	-	115,463
SEWAGE UTILITY OPERATING	580,312	646,408	464,143	762,577
SEWAGE UTL BOND & INT	40,068	258,720	282,240	16,548
SEWAGE EPA REPLACEMENT	137,064	52,621	33,473	156,212
STORM WATER OPERATING	230,506	81,885	16,646	295,745
WATER UTILITY OPERATING	1,660,636	1,802,757	1,558,166	1,905,227
WATER UTL METER DEPOSIT	73,263	4,493	345	77,411
WATER UTL DEPRECIATION	244,322	55,461	-	299,783
WATER UTILITY OPER NSF	(1,218)	244	274	(1,248)
WATER UTL AIRSTRIPPER	58,054	5,541	44,436	19,159
BONY SRFWW ATTICA B AND I	200,698	285,776	177,779	308,695
BONY SRFWW ATTICA DSR	286,170	5,967	-	292,137
BONY SRFWW ATTICA18	-	1,362,326	1,362,326	-
Totals	\$ 6,226,078	\$ 7,920,483	\$ 6,785,529	\$ 7,361,032

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 nonbusinesses 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.

*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.

*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.

CITY OF ATTICA  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*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 December 31 of the year preceding the budget year or January 15 of the budget year if the City is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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.

CITY OF ATTICA  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

CITY OF ATTICA  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Financial Report*

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. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*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.

CITY OF ATTICA  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Funding Policy*

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

*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, providing retirement, disability, and survivor benefits.

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.

*Financial Report*

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. (844) 464-6777

*Contributions*

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

**Note 7. Cash Balance Deficits**

The financial statements contains some funds with deficits in cash. This is a result of disbursements exceeding receipts.

CITY OF ATTICA  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 8. Restatements**

For the year ended December 31, 2017, certain changes have been made to some of the beginning balances of the financial statements to more appropriately reflect financial activity of the City. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2016	Prior Period Adjustment	Balance as of January 1, 2017
Sewage Utility Operating	\$ 164,799	\$ 35,079	\$ 199,878
Storm Water Operating	199,071	(35,079)	163,992

#### OTHER INFORMATION - UNAUDITED

The City's Annual Financial Reports information can be found on the Indiana Gateway for Government Units 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 audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor'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, 2017

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	PARK NONREVERT OPERATIN	ECONOMIC DEVELOPMENT	BUILDING DEMOLITION
Cash and investments - beginning	\$ 434,790	\$ 55,550	\$ 16,450	\$ 47,494	\$ 48,763	\$ 8,225
Receipts:						
Taxes	873,254	177,023	-	-	57,171	-
Licenses and permits	1,747	-	-	-	-	-
Intergovernmental receipts	272,845	171,967	15,177	-	-	-
Charges for services	71,318	-	-	17,293	-	-
Fines and forfeits	8,776	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	319,549	100,998	-	1,180	-	-
Total receipts	<u>1,547,489</u>	<u>449,988</u>	<u>15,177</u>	<u>18,473</u>	<u>57,171</u>	<u>-</u>
Disbursements:						
Personal services	520,956	154,619	-	-	-	-
Supplies	67,601	131,981	-	-	-	-
Other services and charges	325,120	43,553	-	5,619	16,328	2,140
Capital outlay	439,331	28,937	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	89,102	302	-	530	-	-
Total disbursements	<u>1,442,110</u>	<u>359,392</u>	<u>-</u>	<u>6,149</u>	<u>16,328</u>	<u>2,140</u>
Excess (deficiency) of receipts over disbursements	<u>105,379</u>	<u>90,596</u>	<u>15,177</u>	<u>12,324</u>	<u>40,843</u>	<u>(2,140)</u>
Cash and investments - ending	<u>\$ 540,169</u>	<u>\$ 146,146</u>	<u>\$ 31,627</u>	<u>\$ 59,818</u>	<u>\$ 89,606</u>	<u>\$ 6,085</u>

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2017

	PUBLIC SAFETY	COURT	LOCAL LAW ENF CONT ED	DEFERRAL PROGRAM	PARK & RECREATION	LEVY EXCESS FUND
Cash and investments - beginning	\$ 78,087	\$ 1,693	\$ 1,588	\$ 5,194	\$ 22,745	\$ 2,101
Receipts:						
Taxes	-	-	-	-	130,428	-
Licenses and permits	-	-	1,945	-	-	-
Intergovernmental receipts	106,332	-	-	-	11,849	-
Charges for services	-	-	546	-	9,201	-
Fines and forfeits	-	-	8,941	1,980	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	13,559	-	12,944	-
Total receipts	<u>106,332</u>	<u>-</u>	<u>24,991</u>	<u>1,980</u>	<u>164,422</u>	<u>-</u>
Disbursements:						
Personal services	4,632	-	-	-	67,443	-
Supplies	-	-	-	-	32,929	-
Other services and charges	-	-	3,015	-	25,976	-
Capital outlay	10,943	-	10,000	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	5,000	337	-
Total disbursements	<u>15,575</u>	<u>-</u>	<u>13,015</u>	<u>5,000</u>	<u>126,685</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>90,757</u>	<u>-</u>	<u>11,976</u>	<u>(3,020)</u>	<u>37,737</u>	<u>-</u>
Cash and investments - ending	<u>\$ 168,844</u>	<u>\$ 1,693</u>	<u>\$ 13,564</u>	<u>\$ 2,174</u>	<u>\$ 60,482</u>	<u>\$ 2,101</u>

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2017

	LOIT SPECIAL DISTRIBUTI	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	PUBLIC IMPROVEMENT	APPF-POLICE PENSION	COURT ATTICA
Cash and investments - beginning	\$ 149,719	\$ 8,667	\$ 97,112	\$ 13,039	\$ 57,264	\$ 22,187
Receipts:						
Taxes	-	-	43,329	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	7,892	3,936	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	38,552
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	20,545	43,908	-
Total receipts	-	7,892	47,265	20,545	43,908	38,552
Disbursements:						
Personal services	-	-	-	-	33,603	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,669
Capital outlay	116,250	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	24,233	-	48,090
Total disbursements	116,250	-	-	24,233	33,603	49,759
Excess (deficiency) of receipts over disbursements	(116,250)	7,892	47,265	(3,688)	10,305	(11,207)
Cash and investments - ending	\$ 33,469	\$ 16,559	\$ 144,377	\$ 9,351	\$ 67,569	\$ 10,980

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2017

	RIVERBOAT GAMBLING	COURT DEFERRAL	GENERAL RAINY DAY INVESTMENT	CEMETERY	ALLEN TRUST GENERAL	ALLEN TRUST CEMETARY
Cash and investments - beginning	\$ 73,373	\$ -	\$ 401,417	\$ 127,249	\$ 834	\$ 18,729
Receipts:						
Taxes	-	-	-	74,568	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	19,223	-	-	6,774	-	-
Charges for services	-	-	-	34,200	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	1,611	-	-	98
Total receipts	<u>19,223</u>	<u>-</u>	<u>1,611</u>	<u>115,542</u>	<u>-</u>	<u>98</u>
Disbursements:						
Personal services	-	-	-	84,217	-	-
Supplies	-	-	-	15,707	-	-
Other services and charges	-	-	-	4,726	-	-
Capital outlay	22,130	-	-	16,566	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	197,745	99	-	-
Total disbursements	<u>22,130</u>	<u>-</u>	<u>197,745</u>	<u>121,315</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(2,907)</u>	<u>-</u>	<u>(196,134)</u>	<u>(5,773)</u>	<u>-</u>	<u>98</u>
Cash and investments - ending	<u>\$ 70,466</u>	<u>\$ -</u>	<u>\$ 205,283</u>	<u>\$ 121,476</u>	<u>\$ 834</u>	<u>\$ 18,827</u>

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2017

	ALLEN TRUST PERPTUAL CARE	ROZELLE TRUST CEMETARY	PROBATION	PARK DONATIONS	DONATION POLICE	ALLEN TRUST CEM. PRINCIPLE
Cash and investments - beginning	\$ 7,000	\$ 2,567	\$ (120)	\$ 7,419	\$ 1,481	\$ 20,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	1,065	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	220	-	1,500	725	-
Total receipts	-	220	1,065	1,500	725	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	945	1,388	256	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	945	1,388	256	-
Excess (deficiency) of receipts over disbursements	-	220	120	112	469	-
Cash and investments - ending	\$ 7,000	\$ 2,787	\$ -	\$ 7,531	\$ 1,950	\$ 20,000

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2017

	PROBATION INVESTMENT	CEMETARY PERP CARE INTEREST	DOWNTOWN RESTORATION	HAYES TRUST PERPETUAL CAR	LOCAL LAW ENF ED HOLDING	COURT LOCAL LEF CONT ED
Cash and investments - beginning	\$ 7,730	\$ 26,342	\$ 5,104	\$ 2,350	\$ -	\$ 401
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	496	-
Utility fees	-	-	-	-	-	-
Other receipts	20	84	-	6	-	-
Total receipts	20	84	-	6	496	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	496	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	496	-
Excess (deficiency) of receipts over disbursements	20	84	-	6	-	-
Cash and investments - ending	\$ 7,750	\$ 26,426	\$ 5,104	\$ 2,356	\$ -	\$ 401

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2017

	CEM RAINY DAY INVESTMENT	PARK RAINY DAY INVESTMENT	MVH RAINY DAY INVESTMENT	APPF INVESTMENT	CUMM CAPITAL IMP INVESTMT	CUMM CAPITAL DVLP INVESTM
Cash and investments - beginning	\$ 101,781	\$ 114,851	\$ 145,380	\$ 16	\$ 115,702	\$ 210,069
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	248	280	110	-	293	531
Total receipts	248	280	110	-	293	531
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	100,000	-	-	-
Total disbursements	-	-	100,000	-	-	-
Excess (deficiency) of receipts over disbursements	248	280	(99,890)	-	293	531
Cash and investments - ending	\$ 102,029	\$ 115,131	\$ 45,490	\$ 16	\$ 115,995	\$ 210,600

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2017

	<u>PAYROLL</u>	<u>SANITATION</u>	<u>SEWAGE UTILITY OPERATING</u>	<u>SEWER ACCOUNT DEPOSIT</u>	<u>STORM WATER OPERATING</u>	<u>SEWAGE UTL DEPRECIATION</u>
Cash and investments - beginning	\$ (3,154)	\$ 62,080	\$ 199,878	\$ 8,500	\$ 163,992	\$ 114,587
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	2,250	-	-	-
Other receipts	1,000,871	162,464	658,645	-	89,870	297
Total receipts	1,000,871	162,464	660,895	-	89,870	297
Disbursements:						
Personal services	995,039	-	110,412	-	5,529	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	9,551	-	-	-
Capital outlay	-	-	6,330	-	-	-
Utility operating expenses	-	-	233,550	6,800	113,340	-
Other disbursements	-	155,512	54,196	1,700	10,738	-
Total disbursements	995,039	155,512	414,039	8,500	129,607	-
Excess (deficiency) of receipts over disbursements	5,832	6,952	246,856	(8,500)	(39,737)	297
Cash and investments - ending	\$ 2,678	\$ 69,032	\$ 446,734	\$ -	\$ 124,255	\$ 114,884

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2017

	SEWAGE UTL BOND & INT	SEWAGE EPA REPLACEMENT	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	WATER UTL DEPRECIATION	WATER UTILITY OPER NSF
Cash and investments - beginning	\$ (7,403)	\$ 690,061	\$ 1,627,425	\$ 58,307	\$ 183,397	\$ (914)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	1,444,908	33,127	-	-
Other receipts	7,403	121,841	8,324	1,817	464	2,645
Total receipts	7,403	121,841	1,453,232	34,944	464	2,645
Disbursements:						
Personal services	-	-	84,412	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	5,717	-	-	-
Capital outlay	-	376,633	-	-	-	-
Utility operating expenses	-	-	294,645	22,127	-	2,807
Other disbursements	-	84,050	1,004,129	-	-	45
Total disbursements	-	460,683	1,388,903	22,127	-	2,852
Excess (deficiency) of receipts over disbursements	7,403	(338,842)	64,329	12,817	464	(207)
Cash and investments - ending	\$ -	\$ 351,219	\$ 1,691,754	\$ 71,124	\$ 183,861	\$ (1,121)

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2017

	WATER UTL AIRSTRIPPER	BONY SRFWW ATTICA B AND I	BONY SRFWW ATTICA DSR	BONY SRFWW ATTICA18	Totals
Cash and investments - beginning	\$ (41,996)	\$ -	\$ -	\$ -	\$ 5,515,103
Receipts:					
Taxes	-	-	-	-	1,355,773
Licenses and permits	-	-	-	-	3,692
Intergovernmental receipts	-	-	-	-	615,995
Charges for services	-	-	-	-	132,558
Fines and forfeits	-	-	-	-	59,810
Utility fees	-	-	-	-	1,480,285
Other receipts	102,448	-	-	-	2,675,498
Total receipts	<u>102,448</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,323,611</u>
Disbursements:					
Personal services	6,153	-	-	-	2,067,015
Supplies	-	-	-	-	248,218
Other services and charges	-	-	-	-	446,499
Capital outlay	-	-	-	-	1,027,120
Utility operating expenses	48,416	-	-	-	721,685
Other disbursements	7,890	-	-	-	1,783,698
Total disbursements	<u>62,459</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,294,235</u>
Excess (deficiency) of receipts over disbursements	<u>39,989</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,376</u>
Cash and investments - ending	<u>\$ (2,007)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,544,479</u>

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	PARK NONREVERT OPERATIN	ECONOMIC DEVELOPMENT	BUILDING DEMOLITION
Cash and investments - beginning	\$ 540,169	\$ 146,146	\$ 31,627	\$ 59,818	\$ 89,606	\$ 6,085
Receipts:						
Taxes	796,762	174,410	-	-	148,496	-
Licenses and permits	2,358	-	-	-	-	-
Intergovernmental receipts	257,690	199,580	20,734	-	-	-
Charges for services	752,596	-	-	16,913	-	-
Fines and forfeits	7,280	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	137,749	13,053	-	550	-	-
Total receipts	<u>1,954,435</u>	<u>387,043</u>	<u>20,734</u>	<u>17,463</u>	<u>148,496</u>	<u>-</u>
Disbursements:						
Personal services	562,614	154,791	-	-	-	-
Supplies	73,539	99,975	-	-	91,017	-
Other services and charges	393,110	56,840	-	7,178	6,170	6,085
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	149,504	27,754	13,000	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	765,827	-	-	413	-	-
Total disbursements	<u>1,944,594</u>	<u>339,360</u>	<u>13,000</u>	<u>7,591</u>	<u>97,187</u>	<u>6,085</u>
Excess (deficiency) of receipts over disbursements	<u>9,841</u>	<u>47,683</u>	<u>7,734</u>	<u>9,872</u>	<u>51,309</u>	<u>(6,085)</u>
Cash and investments - ending	<u>\$ 550,010</u>	<u>\$ 193,829</u>	<u>\$ 39,361</u>	<u>\$ 69,690</u>	<u>\$ 140,915</u>	<u>\$ -</u>

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	PUBLIC SAFETY	COURT	LOCAL LAW ENF CONT ED	DEFERRAL PROGRAM	PARK & RECREATION	LEVY EXCESS FUND
Cash and investments - beginning	\$ 168,844	\$ 1,693	\$ 13,564	\$ 2,174	\$ 60,482	\$ 2,101
Receipts:						
Taxes	-	-	-	-	128,489	-
Licenses and permits	-	-	1,520	-	-	-
Intergovernmental receipts	131,780	-	-	-	11,681	-
Charges for services	-	-	512	-	9,264	-
Fines and forfeits	-	-	2,244	2,580	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	600	-
Total receipts	131,780	-	4,276	2,580	150,034	-
Disbursements:						
Personal services	-	-	-	-	72,783	-
Supplies	-	-	-	-	19,165	-
Other services and charges	92,500	-	3,101	-	34,369	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	77,803	-	7,049	-	39	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	100	-
Total disbursements	170,303	-	10,150	-	126,456	-
Excess (deficiency) of receipts over disbursements	(38,523)	-	(5,874)	2,580	23,578	-
Cash and investments - ending	\$ 130,321	\$ 1,693	\$ 7,690	\$ 4,754	\$ 84,060	\$ 2,101

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	LOIT SPECIAL DISTRIBUTI	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	PUBLIC IMPROVEMENT	APPF-POLICE PENSION	COURT ATTICA
Cash and investments - beginning	\$ 33,469	\$ 16,559	\$ 144,377	\$ 9,351	\$ 67,569	\$ 10,980
Receipts:						
Taxes	-	-	42,653	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	161,741	7,586	3,878	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	28,070
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	45,870	19,783	-
Total receipts	<u>161,741</u>	<u>7,586</u>	<u>46,531</u>	<u>45,870</u>	<u>19,783</u>	<u>28,070</u>
Disbursements:						
Personal services	-	-	-	-	29,704	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	2,136
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	195,210	1,500	58,457	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	47,436	-	31,145
Total disbursements	<u>195,210</u>	<u>1,500</u>	<u>58,457</u>	<u>47,436</u>	<u>29,704</u>	<u>33,281</u>
Excess (deficiency) of receipts over disbursements	<u>(33,469)</u>	<u>6,086</u>	<u>(11,926)</u>	<u>(1,566)</u>	<u>(9,921)</u>	<u>(5,211)</u>
Cash and investments - ending	\$ <u>-</u>	\$ <u>22,645</u>	\$ <u>132,451</u>	\$ <u>7,785</u>	\$ <u>57,648</u>	\$ <u>5,769</u>

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	RIVERBOAT GAMBLING	COURT DEFERRAL	GENERAL RAINY DAY INVESTMENT	CEMETERY	ALLEN TRUST GENERAL	ALLEN TRUST CEMETARY
Cash and investments - beginning	\$ 70,466	\$ -	\$ 205,283	\$ 121,476	\$ 834	\$ 18,827
Receipts:						
Taxes	-	-	-	73,385	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	19,223	-	-	6,672	-	-
Charges for services	-	-	-	34,255	-	-
Fines and forfeits	-	552	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	211	-	-	96
Total receipts	<u>19,223</u>	<u>552</u>	<u>211</u>	<u>114,312</u>	<u>-</u>	<u>96</u>
Disbursements:						
Personal services	-	-	-	90,826	-	-
Supplies	-	-	-	18,190	-	-
Other services and charges	-	-	-	9,471	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	19,545	-	-	14,181	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>19,545</u>	<u>-</u>	<u>-</u>	<u>132,668</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(322)</u>	<u>552</u>	<u>211</u>	<u>(18,356)</u>	<u>-</u>	<u>96</u>
Cash and investments - ending	<u>\$ 70,144</u>	<u>\$ 552</u>	<u>\$ 205,494</u>	<u>\$ 103,120</u>	<u>\$ 834</u>	<u>\$ 18,923</u>

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	ALLEN TRUST PERPTUAL CARE	ROZELLE TRUST CEMETARY	PROBATION	PARK DONATIONS	DONATION POLICE	ALLEN TRUST CEM. PRINCIPLE
Cash and investments - beginning	\$ 7,000	\$ 2,787	\$ -	\$ 7,531	\$ 1,950	\$ 20,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	518	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	235	-	-	7,615	-
Total receipts	-	235	518	-	7,615	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	493	-	2,954	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	493	-	2,954	-
Excess (deficiency) of receipts over disbursements	-	235	25	-	4,661	-
Cash and investments - ending	\$ 7,000	\$ 3,022	\$ 25	\$ 7,531	\$ 6,611	\$ 20,000

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	PROBATION INVESTMENT	CEMETARY PERP CARE INTEREST	DOWNTOWN RESTORATION	HAYES TRUST PERPETUAL CAR	LOCAL LAW ENF ED HOLDING	COURT LOCAL LEF CONT ED
Cash and investments - beginning	\$ 7,750	\$ 26,426	\$ 5,104	\$ 2,356	\$ -	\$ 401
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	413	-
Utility fees	-	-	-	-	-	-
Other receipts	19	83	-	6	-	-
Total receipts	19	83	-	6	413	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	352	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	352	-
Excess (deficiency) of receipts over disbursements	19	83	-	6	61	-
Cash and investments - ending	\$ 7,769	\$ 26,509	\$ 5,104	\$ 2,362	\$ 61	\$ 401

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	CEM RAINY DAY INVESTMENT	PARK RAINY DAY INVESTMENT	MVH RAINY DAY INVESTMENT	APPF INVESTMENT	CUMM CAPITAL IMP INVESTMT	CUMM CAPITAL DVLP INVESTM
Cash and investments - beginning	\$ 102,029	\$ 115,131	\$ 45,490	\$ 16	\$ 115,995	\$ 210,600
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	245	277	103	-	287	522
Total receipts	<u>245</u>	<u>277</u>	<u>103</u>	<u>-</u>	<u>287</u>	<u>522</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	12,600	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>12,600</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>245</u>	<u>277</u>	<u>(12,497)</u>	<u>-</u>	<u>287</u>	<u>522</u>
Cash and investments - ending	<u>\$ 102,274</u>	<u>\$ 115,408</u>	<u>\$ 32,993</u>	<u>\$ 16</u>	<u>\$ 116,282</u>	<u>\$ 211,122</u>

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	PAYROLL	SANITATION	SEWAGE UTILITY OPERATING	SEWER ACCOUNT DEPOSIT	STORM WATER OPERATING	SEWAGE UTL DEPRECIATION
Cash and investments - beginning	\$ 2,678	\$ 69,032	\$ 446,734	\$ -	\$ 124,255	\$ 114,884
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	3,000	-	-	-
Other receipts	507,466	172,398	644,751	-	115,148	291
Total receipts	507,466	172,398	647,751	-	115,148	291
Disbursements:						
Personal services	508,873	-	123,311	-	7,220	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	42,552	-	-	-
Utility operating expenses	-	-	348,310	-	1,677	-
Other disbursements	-	155,952	-	-	-	-
Total disbursements	508,873	155,952	514,173	-	8,897	-
Excess (deficiency) of receipts over disbursements	(1,407)	16,446	133,578	-	106,251	291
Cash and investments - ending	\$ 1,271	\$ 85,478	\$ 580,312	\$ -	\$ 230,506	\$ 115,175

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	SEWAGE UTL BOND & INT	SEWAGE EPA REPLACEMENT	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	WATER UTL DEPRECIATION	WATER UTILITY OPER NSF
Cash and investments - beginning	\$ -	\$ 351,219	\$ 1,691,754	\$ 71,124	\$ 183,861	\$ (1,121)
Receipts:						
Taxes	-	-	22,915	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	1,574,180	3,971	-	-
Other receipts	240,405	81,055	11,586	115	60,461	1,367
Total receipts	240,405	81,055	1,608,681	4,086	60,461	1,367
Disbursements:						
Personal services	-	-	94,176	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	200,337	-	-	-	-	-
Capital outlay	-	295,210	44,500	-	-	-
Utility operating expenses	-	-	243,269	1,947	-	1,464
Other disbursements	-	-	1,257,854	-	-	-
Total disbursements	200,337	295,210	1,639,799	1,947	-	1,464
Excess (deficiency) of receipts over disbursements	40,068	(214,155)	(31,118)	2,139	60,461	(97)
Cash and investments - ending	\$ 40,068	\$ 137,064	\$ 1,660,636	\$ 73,263	\$ 244,322	\$ (1,218)

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2018

	WATER UTL AIRSTRIPPER	BONY SRFWW ATTICA B AND I	BONY SRFWW ATTICA DSR	BONY SRFWW ATTICA18	Totals
Cash and investments - beginning	\$ (2,007)	\$ -	\$ -	\$ -	\$ 5,544,479
Receipts:					
Taxes	-	-	-	-	1,387,110
Licenses and permits	-	-	-	-	3,878
Intergovernmental receipts	-	-	-	-	820,565
Charges for services	-	-	-	-	813,540
Fines and forfeits	-	-	-	-	41,657
Utility fees	-	-	-	-	1,581,151
Other receipts	110,035	201,551	286,170	3,108,697	5,768,800
Total receipts	<u>110,035</u>	<u>201,551</u>	<u>286,170</u>	<u>3,108,697</u>	<u>10,416,701</u>
Disbursements:					
Personal services	7,366	-	-	-	1,651,664
Supplies	-	-	-	-	301,886
Other services and charges	-	-	-	-	614,759
Debt service - principal and interest	-	-	-	-	200,337
Capital outlay	-	-	-	-	946,304
Utility operating expenses	34,483	-	-	-	631,150
Other disbursements	8,125	853	-	3,108,697	5,389,002
Total disbursements	<u>49,974</u>	<u>853</u>	<u>-</u>	<u>3,108,697</u>	<u>9,735,102</u>
Excess (deficiency) of receipts over disbursements	<u>60,061</u>	<u>200,698</u>	<u>286,170</u>	<u>-</u>	<u>681,599</u>
Cash and investments - ending	<u>\$ 58,054</u>	<u>\$ 200,698</u>	<u>\$ 286,170</u>	<u>\$ -</u>	<u>\$ 6,226,078</u>

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	MVH RESTRICTED STATE AUDITOR	PARK NONREVERT OPERATING	ECONOMIC DEVELOPMENT
Cash and investments - beginning	\$ 550,010	\$ 193,829	\$ 39,361	\$ -	\$ 69,690	\$ 140,915
Receipts:						
Taxes	914,750	176,910	-	-	-	86,136
Licenses and permits	1,757	-	-	-	-	-
Intergovernmental receipts	166,051	118,755	20,942	69,834	-	-
Charges for services	142,853	-	-	-	16,983	-
Fines and forfeits	7,584	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	189,290	-	-	-	2,912	-
Total receipts	<u>1,422,285</u>	<u>295,665</u>	<u>20,942</u>	<u>69,834</u>	<u>19,895</u>	<u>86,136</u>
Disbursements:						
Personal services	512,144	165,158	-	-	-	31,500
Supplies	58,053	42,278	-	-	4,177	48,220
Other services and charges	622,828	55,236	-	-	-	148
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	53,715	5,000	360	-	360	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	9,896	-	-	7,875	425	-
Total disbursements	<u>1,256,636</u>	<u>267,672</u>	<u>360</u>	<u>7,875</u>	<u>4,962</u>	<u>79,868</u>
Excess (deficiency) of receipts over disbursements	<u>165,649</u>	<u>27,993</u>	<u>20,582</u>	<u>61,959</u>	<u>14,933</u>	<u>6,268</u>
Cash and investments - ending	<u>\$ 715,659</u>	<u>\$ 221,822</u>	<u>\$ 59,943</u>	<u>\$ 61,959</u>	<u>\$ 84,623</u>	<u>\$ 147,183</u>

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	PUBLIC SAFETY	LOCAL LAW ENF CONT ED	COURT DEFERRAL	PARK & RECREATION	LEVY EXCESS FUND	LOIT SPECIAL DISTRIBUTION
Cash and investments - beginning	\$ 130,321	\$ 7,690	\$ 552	\$ 84,060	\$ 2,101	\$ -
Receipts:						
Taxes	-	-	-	130,058	-	-
Licenses and permits	-	1,120	-	-	-	-
Intergovernmental receipts	109,083	-	-	21,886	-	297,178
Charges for services	-	833	-	8,938	-	-
Fines and forfeits	-	1,747	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	2,570	-	961	-	-
Total receipts	109,083	6,270	-	161,843	-	297,178
Disbursements:						
Personal services	69,151	-	-	71,972	-	-
Supplies	2,000	-	-	33,247	-	-
Other services and charges	2,601	50	-	27,215	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	7,050	2,100	-	2,765	-	106,430
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	1,771	2,101	-
Total disbursements	80,802	2,150	-	136,970	2,101	106,430
Excess (deficiency) of receipts over disbursements	28,281	4,120	-	24,873	(2,101)	190,748
Cash and investments - ending	\$ 158,602	\$ 11,810	\$ 552	\$ 108,933	\$ -	\$ 190,748

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	PUBLIC IMPROVEMENT	APPF-POLICE PENSION	COURT ATTICA	RIVERBOAT GAMBLING
Cash and investments - beginning	\$ 22,645	\$ 132,451	\$ 7,785	\$ 57,648	\$ 5,769	\$ 70,144
Receipts:						
Taxes	-	43,604	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	7,414	3,985	-	-	-	19,223
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	28,134	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	35,683	30,361	-	-
Total receipts	7,414	47,589	35,683	30,361	28,134	19,223
Disbursements:						
Personal services	-	-	-	30,193	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,582	9,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	9,941	35,375	-	-	-	4,590
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	35,253	-	25,948	-
Total disbursements	9,941	35,375	35,253	30,193	27,530	13,590
Excess (deficiency) of receipts over disbursements	(2,527)	12,214	430	168	604	5,633
Cash and investments - ending	\$ 20,118	\$ 144,665	\$ 8,215	\$ 57,816	\$ 6,373	\$ 75,777

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	DEFERRAL PROGRAM	GENERAL RAINY DAY INVESTMENT	CEMETERY	ALLEN TRUST GENERAL	ALLEN TRUST CEMETARY	ALLEN TRUST PERPETUAL CARE
Cash and investments - beginning	\$ 4,754	\$ 205,494	\$ 103,120	\$ 834	\$ 18,923	\$ 7,000
Receipts:						
Taxes	-	-	74,306	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,791	-	-	-
Charges for services	-	-	41,700	-	-	-
Fines and forfeits	2,020	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	211	-	-	97	-
Total receipts	<u>2,020</u>	<u>211</u>	<u>122,797</u>	<u>-</u>	<u>97</u>	<u>-</u>
Disbursements:						
Personal services	-	-	90,199	-	-	-
Supplies	-	-	17,656	-	-	-
Other services and charges	-	-	8,765	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	15,499	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	2,100	18,217	-	-	-	-
Total disbursements	<u>2,100</u>	<u>18,217</u>	<u>132,119</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(80)</u>	<u>(18,006)</u>	<u>(9,322)</u>	<u>-</u>	<u>97</u>	<u>-</u>
Cash and investments - ending	<u>\$ 4,674</u>	<u>\$ 187,488</u>	<u>\$ 93,798</u>	<u>\$ 834</u>	<u>\$ 19,020</u>	<u>\$ 7,000</u>

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	ROZELLE TRUST CEMETARY	PROBATION	PARK DONATIONS	DONATION POLICE	ALLEN TRUST CEMETARY PRINCIPLE	PROBATION INVESTMENT
Cash and investments - beginning	\$ 3,022	\$ 25	\$ 7,531	\$ 6,611	\$ 20,000	\$ 7,769
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	304	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	210	-	-	-	-	19
Total receipts	<u>210</u>	<u>304</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	412	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>412</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>210</u>	<u>304</u>	<u>-</u>	<u>(412)</u>	<u>-</u>	<u>19</u>
Cash and investments - ending	<u>\$ 3,232</u>	<u>\$ 329</u>	<u>\$ 7,531</u>	<u>\$ 6,199</u>	<u>\$ 20,000</u>	<u>\$ 7,788</u>

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	CEMETARY PERP CARE INTEREST	DOWNTOWN RESTORATION	HAYES TRUST PERPETUAL CAR	LOCAL LAW ENF ED HOLDING	COURT LOCAL LEF CONT ED	CEM RAINY DAY INVESTMENT
Cash and investments - beginning	\$ 26,509	\$ 5,104	\$ 2,362	\$ 61	\$ 401	\$ 102,274
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	348	-	-
Utility fees	-	-	-	-	-	-
Other receipts	84	-	6	-	-	256
Total receipts	84	-	6	348	-	256
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	348	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	5,104	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	5,104	-	348	-	-
Excess (deficiency) of receipts over disbursements	84	(5,104)	6	-	-	256
Cash and investments - ending	\$ 26,593	\$ -	\$ 2,368	\$ 61	\$ 401	\$ 102,530

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	PARK RAINY DAY INVESTMENT	MVH RAINY DAY INVESTMENT	APPF INVESTMENT	CUMM CAPITAL IMP INVESTMENT	CUMM CAPITAL DVLP INVESTMENT	COURT
Cash and investments - beginning	\$ 115,408	\$ 32,993	\$ 16	\$ 116,282	\$ 211,122	\$ 1,693
Receipts:						
Taxes	-	-	-	291	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	296	76	-	-	528	-
Total receipts	296	76	-	291	528	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	296	76	-	291	528	-
Cash and investments - ending	\$ 115,704	\$ 33,069	\$ 16	\$ 116,573	\$ 211,650	\$ 1,693

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	PAYROLL FUND	SANITATION	SEWAGE UTL DEPRECIATION	SEWAGE UTILITY OPERATING	SEWAGE UTL BOND & INT	SEWAGE EPA REPLACEMENT
Cash and investments - beginning	\$ 1,271	\$ 85,478	\$ 115,175	\$ 580,312	\$ 40,068	\$ 137,064
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	4,650	-	-
Other receipts	428,065	144,853	288	641,758	258,720	52,621
Total receipts	<u>428,065</u>	<u>144,853</u>	<u>288</u>	<u>646,408</u>	<u>258,720</u>	<u>52,621</u>
Disbursements:						
Personal services	432,991	-	-	126,532	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	282,240	-
Capital outlay	-	-	-	8,150	-	33,473
Utility operating expenses	-	-	-	329,461	-	-
Other disbursements	-	156,702	-	-	-	-
Total disbursements	<u>432,991</u>	<u>156,702</u>	<u>-</u>	<u>464,143</u>	<u>282,240</u>	<u>33,473</u>
Excess (deficiency) of receipts over disbursements	<u>(4,926)</u>	<u>(11,849)</u>	<u>288</u>	<u>182,265</u>	<u>(23,520)</u>	<u>19,148</u>
Cash and investments - ending	<u>\$ (3,655)</u>	<u>\$ 73,629</u>	<u>\$ 115,463</u>	<u>\$ 762,577</u>	<u>\$ 16,548</u>	<u>\$ 156,212</u>

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	STORM WATER OPERATING	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	WATER UTL DEPRECIATION	WATER UTILITY OPER NSF
Cash and investments - beginning	\$ 230,506	\$ 1,660,636	\$ 73,263	\$ 244,322	\$ (1,218)
Receipts:					
Taxes	-	27,055	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	1,738,952	4,376	-	-
Other receipts	81,885	36,750	117	55,461	244
Total receipts	<u>81,885</u>	<u>1,802,757</u>	<u>4,493</u>	<u>55,461</u>	<u>244</u>
Disbursements:					
Personal services	4,980	89,342	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	10,714	14,273	-	-	-
Utility operating expenses	952	211,082	345	-	274
Other disbursements	-	1,243,469	-	-	-
Total disbursements	<u>16,646</u>	<u>1,558,166</u>	<u>345</u>	<u>-</u>	<u>274</u>
Excess (deficiency) of receipts over disbursements	<u>65,239</u>	<u>244,591</u>	<u>4,148</u>	<u>55,461</u>	<u>(30)</u>
Cash and investments - ending	<u>\$ 295,745</u>	<u>\$ 1,905,227</u>	<u>\$ 77,411</u>	<u>\$ 299,783</u>	<u>\$ (1,248)</u>

CITY OF ATTICA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,  
 AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2019

	WATER UTL AIRSTRIPPER	BONY SRFWW ATTICA B AND I	BONY SRFWW ATTICA DSR	BONY SRFWW ATTICA18	Totals
Cash and investments - beginning	\$ 58,054	\$ 200,698	\$ 286,170	\$ -	\$ 6,226,078
Receipts:					
Taxes	-	-	-	-	1,453,110
Licenses and permits	-	-	-	-	2,877
Intergovernmental receipts	-	-	-	-	841,142
Charges for services	-	-	-	-	211,307
Fines and forfeits	-	-	-	-	40,137
Utility fees	-	-	-	-	1,747,978
Other receipts	5,541	285,776	5,967	1,362,326	3,623,932
Total receipts	<u>5,541</u>	<u>285,776</u>	<u>5,967</u>	<u>1,362,326</u>	<u>7,920,483</u>
Disbursements:					
Personal services	6,320	-	-	-	1,630,482
Supplies	-	-	-	-	205,631
Other services and charges	-	-	-	-	728,185
Debt service - principal and interest	-	-	-	-	282,240
Capital outlay	-	-	-	-	314,899
Utility operating expenses	29,596	-	-	-	571,710
Other disbursements	8,520	177,779	-	1,362,326	3,052,382
Total disbursements	<u>44,436</u>	<u>177,779</u>	<u>-</u>	<u>1,362,326</u>	<u>6,785,529</u>
Excess (deficiency) of receipts over disbursements	<u>(38,895)</u>	<u>107,997</u>	<u>5,967</u>	<u>-</u>	<u>1,134,954</u>
Cash and investments - ending	<u>\$ 19,159</u>	<u>\$ 308,695</u>	<u>\$ 292,137</u>	<u>\$ -</u>	<u>\$ 7,361,032</u>

CITY OF ATTICA  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2019

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ 36,052	\$ -
Trash	-	15,991
Wastewater	16,799	120,423
Water	<u>2,993</u>	<u>45,983</u>
Totals	<u>\$ 55,844</u>	<u>\$ 182,397</u>

CITY OF ATTICA  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Crossroads Bank	Master Equipment Lease-Purchase Fire Truck	\$ 23,034	11-15-18	11-15-24
Total of annual lease payments		<u>\$ 23,034</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: Notes and loans payable	Prommisory Note-Fountain Trust Company-33 new light poles on US 28	\$ 93,770	\$ 33,830
Wastewater: Revenue bonds	Debt Service Plus Debt Service Reserve-Municipal Sewer Works	4,412,000	282,240
Totals		<u>\$ 4,505,770</u>	<u>\$ 316,070</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/>.