

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF ATLANTA

HAMILTON COUNTY, INDIANA

January 1, 2017 to December 31, 2020



FILED
01/19/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Robyn Cook Jennifer Farley	01-01-17 to 12-31-19 01-01-20 to 12-31-22
President of the Town Council	Fred Farley John Bengel Murry Dixon	01-01-17 to 12-31-18 01-01-19 to 12-31-19 01-01-20 to 12-31-21
Superintendent of Utilities	Steven A. Emmert	01-01-17 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the Town of Atlanta (Town), which comprise the financial position and results of operations for the period of January 1, 2017 to December 31, 2020, 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 Town'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 Town'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 Town prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a 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 Town for the period of January 1, 2017 to December 31, 2020.

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 Town for the period of January 1, 2017 to December 31, 2020, 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 Town's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements, and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

January 13, 2022

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	12-31-18
General	\$ 196,110	\$ 307,350	\$ 304,933	\$ 198,527	\$ 305,789	\$ 315,807	\$ 188,509
Motor Vehicle Highway	9,158	26,314	27,652	7,820	39,464	29,546	17,738
Local Road And Street	15,746	15,601	-	31,347	19,408	5,600	45,155
Law Enforcement Continuing Ed	4	-	-	4	-	-	4
Dolles Park	8,574	3,323	5,243	6,654	1,581	3,250	4,985
Rainy Day	7,348	-	-	7,348	-	-	7,348
LOIT Special Distribution	58,611	-	-	58,611	-	-	58,611
Cum Cap Imp. Cig Tax	9,456	1,763	-	11,219	1,695	-	12,914
Retirement Fund	73	16,661	16,661	73	16,732	16,732	73
Ball Fields	1,983	-	1,310	673	-	-	673
Dolles Park C.D.	50,377	-	-	50,377	-	-	50,377
Petty Cash Fund	50	-	-	50	-	-	50
Festival Fund	43,135	71,692	82,770	32,057	114,435	120,315	26,177
Police Festival	5,054	-	-	5,054	-	-	5,054
Payroll	5,084	191,837	192,064	4,857	176,333	177,666	3,524
Trash Collection	19,670	56,175	51,691	24,154	54,571	56,838	21,887
Sewer C.D.	7,351	-	-	7,351	-	-	7,351
SRF Wastewater	42,352	46,877	38,767	50,462	44,721	43,608	51,575
Sewage Utility Operating	65,007	168,221	181,614	51,614	172,100	159,121	64,593
Sewage Depreciation	14,111	15,965	5,028	25,048	15,965	10,195	30,818
Sewage Reserve	699	-	-	699	-	-	699
SRF WATER FORGIVEABLE LOAN	-	446,632	446,632	-	493,533	493,533	-
Water Grant Fund	10	186,588	186,586	12	513,440	513,434	18
SRF Water	-	88,714	4,952	83,762	45,711	38,851	90,622
Water Operating	59,019	209,295	231,636	36,678	200,952	193,778	43,852
Water Bond And Interest	13,440	44,400	43,702	14,138	44,400	44,631	13,907
Water Depreciation	58,903	25,782	6,728	77,957	25,782	60,782	42,957
Water Util. Meter Deposit	18,345	1,875	1,795	18,425	1,650	1,225	18,850
Well Head Protection	13	-	-	13	-	-	13
Water/Sewer Money Market	12,600	16	10	12,606	7	-	12,613
Water Reserve	45,741	-	44,631	1,110	-	-	1,110
Sewer/Storm Water Operating	12,063	53,723	47,053	18,733	53,276	42,200	29,809
Sewer/Storm Water Bond & Interest	814	38,083	35,975	2,922	37,975	40,713	184
Sewer/Storm Water Reserve	31,050	8,280	-	39,330	2,070	-	41,400
Totals	<u>\$ 811,951</u>	<u>\$ 2,025,167</u>	<u>\$ 1,957,433</u>	<u>\$ 879,685</u>	<u>\$ 2,381,590</u>	<u>\$ 2,367,825</u>	<u>\$ 893,450</u>

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

TOWN OF ATLANTA
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	
BALL FIELDS	\$ 673	\$ -	\$ -	\$ 673	\$ -	\$ -	\$ 673
GENERAL FUND	188,509	318,380	265,360	241,529	311,368	235,245	317,652
MOTOR VEHICLE HIGHWAY	17,738	21,052	22,631	16,159	15,185	21,114	10,230
LOCAL ROAD & STREET	45,155	19,926	21,543	43,538	19,651	9,374	53,815
MVH RESTRICTED	-	15,602	-	15,602	13,760	-	29,362
LOCAL LAW ENF CONT ED	4	-	-	4	-	4	-
DOLLES PARK	4,985	2,207	4,126	3,066	1,660	3,012	1,714
RAINY DAY FUND	7,348	-	-	7,348	-	-	7,348
LOIT SPECIAL DISTRIBUTION	58,611	-	58,611	-	2,413	2,413	-
CUM CAP IMP - CIG TAX	12,914	1,656	-	14,570	1,572	-	16,142
RETIREMENT FUND	73	16,128	16,152	49	16,355	16,355	49
DOLLES PARK C.D.	50,377	-	-	50,377	-	-	50,377
PETTY CASH FUND	50	-	-	50	-	-	50
FESTIVAL FUND	26,177	122,964	115,374	33,767	3,558	11,148	26,177
POLICE FESTIVAL	5,054	-	-	5,054	-	5,054	-
PAYROLL	3,524	152,891	152,607	3,808	164,702	164,644	3,866
LOCAL ROAD& BRIDGE MATCH	-	227,203	174,790	52,413	2,129	54,542	-
TRASH COLLECTION	21,887	67,826	77,142	12,571	71,339	76,679	7,231
SEWER C.D.	7,351	-	-	7,351	-	-	7,351
SRF WASTEWATER	51,575	42,189	38,799	54,965	16,537	34,763	36,739
SEWAGE UTILITY OPERATING	64,593	231,135	224,897	70,831	258,087	181,853	147,065
SEWAGE UTL DEPRECIATION	30,818	15,965	5,028	41,755	15,965	3,771	53,949
SEWAGE UTL RESERVE	699	-	-	699	-	-	699
SEWER BAN PROJECT	-	250,000	71,087	178,913	-	49,807	129,106
SRF WATER 2017 FORGIVEABL	-	835	835	-	-	-	-
WATER GRANT FUND	18	-	18	-	-	-	-
SRF WATER	90,622	45,960	44,064	92,518	44,658	43,915	93,261
WATER UTILITY OPERATING	43,852	222,178	206,376	59,654	250,901	203,730	106,825
WATER UTL BOND & INTERE	13,907	46,800	44,497	16,210	45,600	44,331	17,479
WATER UTL DEPRECIATION	42,957	25,782	5,028	63,711	25,782	3,771	85,722
WATER UTL METER DEPOSIT	18,850	2,100	1,098	19,852	3,975	1,950	21,877
WELL HEAD PROTECTION	13	-	-	13	-	-	13
WATER/SEWER MONEY MARKET	12,613	7	-	12,620	3	-	12,623
WATER RESERVE ACCOUNT	1,110	-	-	1,110	-	-	1,110
STORM WATER OPERATING	29,809	52,129	45,459	36,479	59,145	45,712	49,912
SEWER/S.W. BOND & INT	184	44,963	45,688	(541)	44,788	38,825	5,422
SEWER/S.W. RESERVE	41,400	-	-	41,400	-	-	41,400
Totals	\$ 893,450	\$ 1,945,878	\$ 1,641,210	\$ 1,198,118	\$ 1,389,133	\$ 1,252,012	\$ 1,335,239

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

TOWN OF ATLANTA
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

Licenses and permits. Amounts received from businesses, occupations, or 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.

TOWN OF ATLANTA
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

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

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the Town in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the Town 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.

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

Note 5. Risk Management

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

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

Note 6. Pension Plan

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund 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 Town 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 Town authority to contribute to the plan.

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

TOWN OF ATLANTA
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.

OTHER INFORMATION - UNAUDITED

The Town'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 Town's Annual Financial Reports referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the 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 Town. It is presented as intended by the Town.

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

	General	Motor Vehicle Highway	Local Road And Street	Law Enforcement Continuing Ed	Dolles Park	Rainy Day	LOIT Special Distribution
Cash and investments - beginning	\$ 196,110	\$ 9,158	\$ 15,746	\$ 4	\$ 8,574	\$ 7,348	\$ 58,611
Receipts:							
Taxes	256,289	-	-	-	-	-	-
Licenses and permits	9,374	-	-	-	-	-	-
Intergovernmental receipts	26,231	26,314	15,601	-	-	-	-
Charges for services	11	-	-	-	3,284	-	-
Fines and forfeits	130	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	15,315	-	-	-	39	-	-
Total receipts	307,350	26,314	15,601	-	3,323	-	-
Disbursements:							
Personal services	94,489	18,054	-	-	-	-	-
Supplies	2,749	-	-	-	-	-	-
Other services and charges	167,958	7,927	-	-	5,228	-	-
Debt service - principal and interest	13,427	-	-	-	-	-	-
Capital outlay	14,454	1,671	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	11,856	-	-	-	15	-	-
Total disbursements	304,933	27,652	-	-	5,243	-	-
Excess (deficiency) of receipts over disbursements	2,417	(1,338)	15,601	-	(1,920)	-	-
Cash and investments - ending	\$ 198,527	\$ 7,820	\$ 31,347	\$ 4	\$ 6,654	\$ 7,348	\$ 58,611

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

	Cum Cap Imp. Cig Tax	Retirement Fund	Ball Fields	Dolles Park C.D.	Petty Cash Fund	Festival Fund	Police Festival
Cash and investments - beginning	\$ 9,456	\$ 73	\$ 1,983	\$ 50,377	\$ 50	\$ 43,135	\$ 5,054
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	5,250	-
Intergovernmental receipts	1,763	-	-	-	-	-	-
Charges for services	-	-	-	-	-	41,585	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	16,661	-	-	-	24,857	-
Total receipts	1,763	16,661	-	-	-	71,692	-
Disbursements:							
Personal services	-	16,661	-	-	-	9,397	-
Supplies	-	-	-	-	-	2,017	-
Other services and charges	-	-	1,310	-	-	14,466	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	56,890	-
Total disbursements	-	16,661	1,310	-	-	82,770	-
Excess (deficiency) of receipts over disbursements	1,763	-	(1,310)	-	-	(11,078)	-
Cash and investments - ending	\$ 11,219	\$ 73	\$ 673	\$ 50,377	\$ 50	\$ 32,057	\$ 5,054

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

	Payroll	Trash Collection	Sewer C.D.	SRF Wastewater	Sewage Utility Operating	Sewage Depreciation	Sewage Reserve
Cash and investments - beginning	\$ 5,084	\$ 19,670	\$ 7,351	\$ 42,352	\$ 65,007	\$ 14,111	\$ 699
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	55,370	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	163,288	-	-
Penalties	-	805	-	-	3,517	-	-
Other receipts	191,837	-	-	46,877	1,416	15,965	-
Total receipts	191,837	56,175	-	46,877	168,221	15,965	-
Disbursements:							
Personal services	144,181	-	-	-	48,852	-	-
Supplies	-	1,390	-	-	-	-	-
Other services and charges	-	49,134	-	-	22,589	-	-
Debt service - principal and interest	-	-	-	38,767	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	43,309	-	-
Other disbursements	47,883	1,167	-	-	66,864	5,028	-
Total disbursements	192,064	51,691	-	38,767	181,614	5,028	-
Excess (deficiency) of receipts over disbursements	(227)	4,484	-	8,110	(13,393)	10,937	-
Cash and investments - ending	\$ 4,857	\$ 24,154	\$ 7,351	\$ 50,462	\$ 51,614	\$ 25,048	\$ 699

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

	SRF WATER FORGIVEABLE LOAN	Water Grant Fund	SRF Water	Water Operating	Water Bond And Interest	Water Depreciation	Water Util. Meter Deposit
Cash and investments - beginning	\$ -	\$ 10	\$ -	\$ 59,019	\$ 13,440	\$ 58,903	\$ 18,345
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	446,632	186,566	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	184,291	-	-	1,875
Penalties	-	-	-	1,263	-	-	-
Other receipts	-	22	88,714	23,741	44,400	25,782	-
Total receipts	446,632	186,588	88,714	209,295	44,400	25,782	1,875
Disbursements:							
Personal services	-	-	-	50,193	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	22,342	-	-	-
Debt service - principal and interest	-	-	4,952	-	-	-	-
Capital outlay	446,632	170,066	-	-	-	-	-
Utility operating expenses	-	-	-	61,753	-	6,728	-
Other disbursements	-	16,520	-	97,348	43,702	-	1,795
Total disbursements	446,632	186,586	4,952	231,636	43,702	6,728	1,795
Excess (deficiency) of receipts over disbursements	-	2	83,762	(22,341)	698	19,054	80
Cash and investments - ending	\$ -	\$ 12	\$ 83,762	\$ 36,678	\$ 14,138	\$ 77,957	\$ 18,425

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

	Well Head Protection	Water/Sewer Money Market	Water Reserve	Sewer/Storm Water Operating	Sewer/Storm Water Bond & Interest	Sewer/Storm Water Reserve	Totals
Cash and investments - beginning	\$ 13	\$ 12,600	\$ 45,741	\$ 12,063	\$ 814	\$ 31,050	\$ 811,951
Receipts:							
Taxes	-	-	-	-	-	-	256,289
Licenses and permits	-	-	-	-	-	-	14,624
Intergovernmental receipts	-	-	-	-	-	-	703,107
Charges for services	-	-	-	-	-	-	100,250
Fines and forfeits	-	-	-	-	-	-	130
Utility fees	-	-	-	52,449	-	-	401,903
Penalties	-	-	-	1,274	-	-	6,859
Other receipts	-	16	-	-	38,083	8,280	542,005
Total receipts	-	16	-	53,723	38,083	8,280	2,025,167
Disbursements:							
Personal services	-	-	-	-	-	-	381,827
Supplies	-	-	-	-	-	-	6,156
Other services and charges	-	-	-	-	-	-	290,954
Debt service - principal and interest	-	-	-	-	35,975	-	93,121
Capital outlay	-	-	-	-	-	-	632,823
Utility operating expenses	-	-	-	690	-	-	112,480
Other disbursements	-	10	44,631	46,363	-	-	440,072
Total disbursements	-	10	44,631	47,053	35,975	-	1,957,433
Excess (deficiency) of receipts over disbursements	-	6	(44,631)	6,670	2,108	8,280	67,734
Cash and investments - ending	\$ 13	\$ 12,606	\$ 1,110	\$ 18,733	\$ 2,922	\$ 39,330	\$ 879,685

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

	General	Motor Vehicle Highway	Local Road And Street	Law Enforcement Continuing Ed	Dolles Park	Rainy Day	LOIT Special Distribution
Cash and investments - beginning	\$ 198,527	\$ 7,820	\$ 31,347	\$ 4	\$ 6,654	\$ 7,348	\$ 58,611
Receipts:							
Taxes	257,887	-	-	-	-	-	-
Licenses and permits	8,218	-	-	-	-	-	-
Intergovernmental receipts	29,512	39,464	19,408	-	-	-	-
Charges for services	1	-	-	-	1,500	-	-
Fines and forfeits	41	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	10,130	-	-	-	81	-	-
Total receipts	305,789	39,464	19,408	-	1,581	-	-
Disbursements:							
Personal services	80,426	18,339	-	-	-	-	-
Supplies	2,309	-	-	-	-	-	-
Other services and charges	210,991	11,207	5,600	-	3,250	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	15,440	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	6,641	-	-	-	-	-	-
Total disbursements	315,807	29,546	5,600	-	3,250	-	-
Excess (deficiency) of receipts over disbursements	(10,018)	9,918	13,808	-	(1,669)	-	-
Cash and investments - ending	\$ 188,509	\$ 17,738	\$ 45,155	\$ 4	\$ 4,985	\$ 7,348	\$ 58,611

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

	Cum Cap Imp. Cig Tax	Retirement Fund	Ball Fields	Dolles Park C.D.	Petty Cash Fund	Festival Fund	Police Festival
Cash and investments - beginning	\$ 11,219	\$ 73	\$ 673	\$ 50,377	\$ 50	\$ 32,057	\$ 5,054
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	5,500	-
Intergovernmental receipts	1,695	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	16,732	-	-	-	108,935	-
Total receipts	1,695	16,732	-	-	-	114,435	-
Disbursements:							
Personal services	-	16,732	-	-	-	11,251	-
Supplies	-	-	-	-	-	4,657	-
Other services and charges	-	-	-	-	-	14,277	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	90,130	-
Total disbursements	-	16,732	-	-	-	120,315	-
Excess (deficiency) of receipts over disbursements	1,695	-	-	-	-	(5,880)	-
Cash and investments - ending	\$ 12,914	\$ 73	\$ 673	\$ 50,377	\$ 50	\$ 26,177	\$ 5,054

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

	Payroll	Trash Collection	Sewer C.D.	SRF Wastewater	Sewage Utility Operating	Sewage Depreciation	Sewage Reserve
Cash and investments - beginning	\$ 4,857	\$ 24,154	\$ 7,351	\$ 50,462	\$ 51,614	\$ 25,048	\$ 699
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	53,816	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	165,054	-	-
Penalties	-	755	-	-	6,118	-	-
Other receipts	176,333	-	-	44,721	928	15,965	-
Total receipts	176,333	54,571	-	44,721	172,100	15,965	-
Disbursements:							
Personal services	177,666	-	-	-	46,723	-	-
Supplies	-	860	-	-	-	-	-
Other services and charges	-	55,978	-	-	15,908	-	-
Debt service - principal and interest	-	-	-	43,608	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	32,805	-	-
Other disbursements	-	-	-	-	63,685	10,195	-
Total disbursements	177,666	56,838	-	43,608	159,121	10,195	-
Excess (deficiency) of receipts over disbursements	(1,333)	(2,267)	-	1,113	12,979	5,770	-
Cash and investments - ending	\$ 3,524	\$ 21,887	\$ 7,351	\$ 51,575	\$ 64,593	\$ 30,818	\$ 699

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

	SRF WATER FORGIVEABLE LOAN	Water Grant Fund	SRF Water	Water Operating	Water Bond And Interest	Water Depreciation	Water Util. Meter Deposit
Cash and investments - beginning	\$ -	\$ 12	\$ 83,762	\$ 36,678	\$ 14,138	\$ 77,957	\$ 18,425
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	493,533	513,436	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	195,443	-	-	1,650
Penalties	-	-	-	4,041	-	-	-
Other receipts	-	4	45,711	1,468	44,400	25,782	-
Total receipts	493,533	513,440	45,711	200,952	44,400	25,782	1,650
Disbursements:							
Personal services	-	-	-	47,803	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	15,889	-	-	-
Debt service - principal and interest	-	-	38,851	-	-	5,028	-
Capital outlay	493,533	493,434	-	-	-	55,754	-
Utility operating expenses	-	20,000	-	41,766	-	-	1,225
Other disbursements	-	-	-	88,320	44,631	-	-
Total disbursements	493,533	513,434	38,851	193,778	44,631	60,782	1,225
Excess (deficiency) of receipts over disbursements	-	6	6,860	7,174	(231)	(35,000)	425
Cash and investments - ending	\$ -	\$ 18	\$ 90,622	\$ 43,852	\$ 13,907	\$ 42,957	\$ 18,850

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

	Well Head Protection	Water/Sewer Money Market	Water Reserve	Sewer/Storm Water Operating	Sewer/Storm Water Bond & Interest	Sewer/Storm Water Reserve	Totals
Cash and investments - beginning	\$ 13	\$ 12,606	\$ 1,110	\$ 18,733	\$ 2,922	\$ 39,330	\$ 879,685
Receipts:							
Taxes	-	-	-	-	-	-	257,887
Licenses and permits	-	-	-	-	-	-	13,718
Intergovernmental receipts	-	-	-	-	-	-	1,097,048
Charges for services	-	-	-	-	-	-	55,317
Fines and forfeits	-	-	-	-	-	-	41
Utility fees	-	-	-	51,396	-	-	413,543
Penalties	-	-	-	1,880	-	-	12,794
Other receipts	-	7	-	-	37,975	2,070	531,242
Total receipts	-	7	-	53,276	37,975	2,070	2,381,590
Disbursements:							
Personal services	-	-	-	-	-	-	398,940
Supplies	-	-	-	-	-	-	7,826
Other services and charges	-	-	-	-	-	-	333,100
Debt service - principal and interest	-	-	-	-	40,713	-	128,200
Capital outlay	-	-	-	-	-	-	1,058,161
Utility operating expenses	-	-	-	1,002	-	-	96,798
Other disbursements	-	-	-	41,198	-	-	344,800
Total disbursements	-	-	-	42,200	40,713	-	2,367,825
Excess (deficiency) of receipts over disbursements	-	7	-	11,076	(2,738)	2,070	13,765
Cash and investments - ending	\$ 13	\$ 12,613	\$ 1,110	\$ 29,809	\$ 184	\$ 41,400	\$ 893,450

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

	BALL FIELDS	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	MVH RESTRICTED	LOCAL LAW ENF CONT ED	DOLLES PARK
Cash and investments - beginning	\$ 673	\$ 188,509	\$ 17,738	\$ 45,155	\$ -	\$ 4	\$ 4,985
Receipts:							
Taxes	-	246,934	-	-	-	-	-
Licenses and permits	-	31,751	-	-	-	-	-
Intergovernmental receipts	-	30,083	21,052	19,926	15,602	-	-
Charges for services	-	1,399	-	-	-	-	2,100
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	8,213	-	-	-	-	107
Total receipts	-	318,380	21,052	19,926	15,602	-	2,207
Disbursements:							
Personal services	-	107,526	16,162	-	-	-	-
Supplies	-	4,415	5,082	-	-	-	-
Other services and charges	-	139,848	1,387	21,543	-	-	3,951
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	13,571	-	-	-	-	175
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	265,360	22,631	21,543	-	-	4,126
Excess (deficiency) of receipts over disbursements	-	53,020	(1,579)	(1,617)	15,602	-	(1,919)
Cash and investments - ending	\$ 673	\$ 241,529	\$ 16,159	\$ 43,538	\$ 15,602	\$ 4	\$ 3,066

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

	RAINY DAY FUND	LOIT SPECIAL DISTRIBUTION	CUM CAP IMP - CIG TAX	RETIREMENT FUND	DOLLES PARK C.D.	PETTY CASH FUND	FESTIVAL FUND
Cash and investments - beginning	\$ 7,348	\$ 58,611	\$ 12,914	\$ 73	\$ 50,377	\$ 50	\$ 26,177
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	38,755
Intergovernmental receipts	-	-	1,656	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	16,128	-	-	84,209
Total receipts	-	-	1,656	16,128	-	-	122,964
Disbursements:							
Personal services	-	-	-	16,152	-	-	5,188
Supplies	-	-	-	-	-	-	1,076
Other services and charges	-	58,611	-	-	-	-	108,760
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	350
Total disbursements	-	58,611	-	16,152	-	-	115,374
Excess (deficiency) of receipts over disbursements	-	(58,611)	1,656	(24)	-	-	7,590
Cash and investments - ending	\$ 7,348	\$ -	\$ 14,570	\$ 49	\$ 50,377	\$ 50	\$ 33,767

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

	POLICE FESTIVAL	PAYROLL	LOCAL ROAD & BRIDGE MATCH	TRASH COLLECTION	SEWER C.D.	SRF WASTEWATER
Cash and investments - beginning	\$ 5,054	\$ 3,524	\$ -	\$ 21,887	\$ 7,351	\$ 51,575
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	66,716	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	1,110	-	-
Other receipts	-	152,891	227,203	-	-	42,189
Total receipts	-	152,891	227,203	67,826	-	42,189
Disbursements:						
Personal services	-	152,607	-	-	-	-
Supplies	-	-	-	2,394	-	-
Other services and charges	-	-	-	74,748	-	-
Debt service - principal and interest	-	-	-	-	-	38,799
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	174,790	-	-	-
Total disbursements	-	152,607	174,790	77,142	-	38,799
Excess (deficiency) of receipts over disbursements	-	284	52,413	(9,316)	-	3,390
Cash and investments - ending	\$ 5,054	\$ 3,808	\$ 52,413	\$ 12,571	\$ 7,351	\$ 54,965

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

	SEWAGE UTILITY OPERATING	SEWAGE UTL DEPRECIATION	SEWAGE UTL RESERVE	SEWER BAN PROJECT	SRF WATER 2017 FORGIVEABL	WATER GRANT FUND
Cash and investments - beginning	\$ 64,593	\$ 30,818	\$ 699	\$ -	\$ -	\$ 18
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	227,392	-	-	-	-	-
Penalties	3,618	-	-	-	-	-
Other receipts	125	15,965	-	250,000	835	-
Total receipts	231,135	15,965	-	250,000	835	-
Disbursements:						
Personal services	45,452	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	16,752	-	-	-	-	-
Debt service - principal and interest	41,463	-	-	-	-	-
Capital outlay	-	5,028	-	-	-	-
Utility operating expenses	105,265	-	-	71,087	-	18
Other disbursements	15,965	-	-	-	835	-
Total disbursements	224,897	5,028	-	71,087	835	18
Excess (deficiency) of receipts over disbursements	6,238	10,937	-	178,913	-	(18)
Cash and investments - ending	\$ 70,831	\$ 41,755	\$ 699	\$ 178,913	\$ -	\$ -

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

	SRF WATER	WATER UTILITY OPERATING	WATER UTL BOND & INTERE	WATER UTL DEPRECIATION	WATER UTL METER DEPOSIT	WELL HEAD PROTECTION
Cash and investments - beginning	\$ 90,622	\$ 43,852	\$ 13,907	\$ 42,957	\$ 18,850	\$ 13
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	-	220,885	-	-	2,100	-
Penalties	-	1,171	-	-	-	-
Other receipts	45,960	122	46,800	25,782	-	-
Total receipts	45,960	222,178	46,800	25,782	2,100	-
Disbursements:						
Personal services	-	50,291	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	16,752	-	-	-	-
Debt service - principal and interest	44,064	-	44,497	-	-	-
Capital outlay	-	2,112	-	5,028	-	-
Utility operating expenses	-	64,639	-	-	1,098	-
Other disbursements	-	72,582	-	-	-	-
Total disbursements	44,064	206,376	44,497	5,028	1,098	-
Excess (deficiency) of receipts over disbursements	1,896	15,802	2,303	20,754	1,002	-
Cash and investments - ending	\$ 92,518	\$ 59,654	\$ 16,210	\$ 63,711	\$ 19,852	\$ 13

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

	WATER/SEWER MONEY MARKET	WATER RESERVE ACCOUNT	STORM WATER OPERATING	SEWER/S.W. BOND & INT	SEWER/S.W. RESERVE	Totals
Cash and investments - beginning	\$ 12,613	\$ 1,110	\$ 29,809	\$ 184	\$ 41,400	\$ 893,450
Receipts:						
Taxes	-	-	-	-	-	246,934
Licenses and permits	-	-	-	-	-	70,506
Intergovernmental receipts	-	-	-	-	-	88,319
Charges for services	-	-	-	-	-	70,215
Utility fees	-	-	51,029	-	-	501,406
Penalties	-	-	1,100	-	-	6,999
Other receipts	7	-	-	44,963	-	961,499
Total receipts	7	-	52,129	44,963	-	1,945,878
Disbursements:						
Personal services	-	-	-	-	-	393,378
Supplies	-	-	-	-	-	12,967
Other services and charges	-	-	-	-	-	442,352
Debt service - principal and interest	-	-	-	45,688	-	214,511
Capital outlay	-	-	-	-	-	25,914
Utility operating expenses	-	-	5,734	-	-	247,841
Other disbursements	-	-	39,725	-	-	304,247
Total disbursements	-	-	45,459	45,688	-	1,641,210
Excess (deficiency) of receipts over disbursements	7	-	6,670	(725)	-	304,668
Cash and investments - ending	\$ 12,620	\$ 1,110	\$ 36,479	\$ (541)	\$ 41,400	\$ 1,198,118

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	BALL FIELDS	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	MVH RESTRICTED	LOCAL LAW ENF CONT ED	DOLLES PARK
Cash and investments - beginning	\$ 673	\$ 241,529	\$ 16,159	\$ 43,538	\$ 15,602	\$ 4	\$ 3,066
Receipts:							
Taxes	-	248,384	-	-	-	-	-
Licenses and permits	-	14,198	-	-	-	-	-
Intergovernmental receipts	-	32,889	13,760	19,651	13,760	-	-
Charges for services	-	5,616	940	-	-	-	1,625
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	10,281	485	-	-	-	35
Total receipts	-	311,368	15,185	19,651	13,760	-	1,660
Disbursements:							
Personal services	-	108,208	18,417	-	-	-	-
Supplies	-	3,500	2,412	-	-	-	-
Other services and charges	-	110,110	285	9,374	-	4	3,012
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	13,427	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	235,245	21,114	9,374	-	4	3,012
Excess (deficiency) of receipts over disbursements	-	76,123	(5,929)	10,277	13,760	(4)	(1,352)
Cash and investments - ending	\$ 673	\$ 317,652	\$ 10,230	\$ 53,815	\$ 29,362	\$ -	\$ 1,714

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	RAINY DAY FUND	LOIT SPECIAL DISTRIBUTION	CUM CAP IMP - CIG TAX	RETIREMENT FUND	DOLLES PARK C.D.	PETTY CASH FUND	FESTIVAL FUND
Cash and investments - beginning	\$ 7,348	\$ -	\$ 14,570	\$ 49	\$ 50,377	\$ 50	\$ 33,767
Receipts:							
Taxes	-	2,413	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	25
Intergovernmental receipts	-	-	1,572	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	16,355	-	-	3,533
Total receipts	-	2,413	1,572	16,355	-	-	3,558
Disbursements:							
Personal services	-	-	-	16,355	-	-	566
Supplies	-	-	-	-	-	-	1,067
Other services and charges	-	2,413	-	-	-	-	8,065
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	1,450
Total disbursements	-	2,413	-	16,355	-	-	11,148
Excess (deficiency) of receipts over disbursements	-	-	1,572	-	-	-	(7,590)
Cash and investments - ending	\$ 7,348	\$ -	\$ 16,142	\$ 49	\$ 50,377	\$ 50	\$ 26,177

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	POLICE FESTIVAL	PAYROLL	LOCAL ROAD & BRIDGE MATCH	TRASH COLLECTION	SEWER C.D.	SRF WASTEWATER
Cash and investments - beginning	\$ 5,054	\$ 3,808	\$ 52,413	\$ 12,571	\$ 7,351	\$ 54,965
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	68,989	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	2,350	-	-
Other receipts	-	164,702	2,129	-	-	16,537
Total receipts	-	164,702	2,129	71,339	-	16,537
Disbursements:						
Personal services	-	164,644	-	-	-	-
Supplies	-	-	-	4,101	-	-
Other services and charges	5,054	-	-	72,578	-	-
Debt service - principal and interest	-	-	-	-	-	34,763
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	54,542	-	-	-
Total disbursements	5,054	164,644	54,542	76,679	-	34,763
Excess (deficiency) of receipts over disbursements	(5,054)	58	(52,413)	(5,340)	-	(18,226)
Cash and investments - ending	\$ -	\$ 3,866	\$ -	\$ 7,231	\$ 7,351	\$ 36,739

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	SEWAGE UTILITY OPERATING	SEWAGE UTL DEPRECIATION	SEWAGE UTL RESERVE	SEWER BAN PROJECT	SRF WATER 2017 FORGIVEABL	WATER GRANT FUND
Cash and investments - beginning	\$ 70,831	\$ 41,755	\$ 699	\$ 178,913	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	254,641	-	-	-	-	-
Penalties	3,233	-	-	-	-	-
Other receipts	213	15,965	-	-	-	-
Total receipts	258,087	15,965	-	-	-	-
Disbursements:						
Personal services	51,286	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	18,880	-	-	-	-	-
Debt service - principal and interest	16,381	-	-	-	-	-
Capital outlay	-	3,771	-	-	-	-
Utility operating expenses	79,341	-	-	49,807	-	-
Other disbursements	15,965	-	-	-	-	-
Total disbursements	181,853	3,771	-	49,807	-	-
Excess (deficiency) of receipts over disbursements	76,234	12,194	-	(49,807)	-	-
Cash and investments - ending	\$ 147,065	\$ 53,949	\$ 699	\$ 129,106	\$ -	\$ -

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	SRF WATER	WATER UTILITY OPERATING	WATER UTL BOND & INTERE	WATER UTL DEPRECIATION	WATER UTL METER DEPOSIT	WELL HEAD PROTECTION
Cash and investments - beginning	\$ 92,518	\$ 59,654	\$ 16,210	\$ 63,711	\$ 19,852	\$ 13
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	-	249,482	-	-	3,975	-
Penalties	-	1,210	-	-	-	-
Other receipts	44,658	209	45,600	25,782	-	-
Total receipts	<u>44,658</u>	<u>250,901</u>	<u>45,600</u>	<u>25,782</u>	<u>3,975</u>	<u>-</u>
Disbursements:						
Personal services	-	56,053	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	18,979	-	-	-	-
Debt service - principal and interest	43,915	-	44,331	-	-	-
Capital outlay	-	-	-	3,771	-	-
Utility operating expenses	-	57,316	-	-	1,950	-
Other disbursements	-	71,382	-	-	-	-
Total disbursements	<u>43,915</u>	<u>203,730</u>	<u>44,331</u>	<u>3,771</u>	<u>1,950</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>743</u>	<u>47,171</u>	<u>1,269</u>	<u>22,011</u>	<u>2,025</u>	<u>-</u>
Cash and investments - ending	<u>\$ 93,261</u>	<u>\$ 106,825</u>	<u>\$ 17,479</u>	<u>\$ 85,722</u>	<u>\$ 21,877</u>	<u>\$ 13</u>

TOWN OF ATLANTA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	WATER/SEWER MONEY MARKET	WATER RESERVE ACCOUNT	STORM WATER OPERATING	SEWER/S.W. BOND & INT	SEWER/S.W. RESERVE	Totals
Cash and investments - beginning	\$ 12,620	\$ 1,110	\$ 36,479	\$ (541)	\$ 41,400	\$ 1,198,118
Receipts:						
Taxes	-	-	-	-	-	250,797
Licenses and permits	-	-	-	-	-	14,223
Intergovernmental receipts	-	-	-	-	-	81,632
Charges for services	-	-	-	-	-	77,170
Utility fees	-	-	57,891	-	-	565,989
Penalties	-	-	1,254	-	-	8,047
Other receipts	3	-	-	44,788	-	391,275
Total receipts	3	-	59,145	44,788	-	1,389,133
Disbursements:						
Personal services	-	-	-	-	-	415,529
Supplies	-	-	-	-	-	11,080
Other services and charges	-	-	-	-	-	248,754
Debt service - principal and interest	-	-	-	38,825	-	178,215
Capital outlay	-	-	-	-	-	20,969
Utility operating expenses	-	-	6,887	-	-	195,301
Other disbursements	-	-	38,825	-	-	182,164
Total disbursements	-	-	45,712	38,825	-	1,252,012
Excess (deficiency) of receipts over disbursements	3	-	13,433	5,963	-	137,121
Cash and investments - ending	\$ 12,623	\$ 1,110	\$ 49,912	\$ 5,422	\$ 41,400	\$ 1,335,239

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TOWN OF ATLANTA
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2020

Government or Enterprise	Accounts Payable	Accounts Receivable
Trash	\$ 5,544	\$ 6,451
Wastewater	1,720	14,281
Water	1,502	14,534
Sewer/Storm Water Construction	-	4,681
Governmental activities	<u>3,074</u>	<u>-</u>
Totals	<u>\$ 11,840</u>	<u>\$ 39,947</u>

TOWN OF ATLANTA
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Notes and Loans Payable	Equipment Lease-Purchase	\$ 838	01/31/14	01/10/24
First Farmers Bank & Trust	Fire Truck Lease	<u>13,427</u>	01/09/08	01/09/23
Total of annual lease payments		<u>\$ 14,265</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Wastewater:			
Revenue bonds	Sewage Works Rev. Bond Series 2015 (SIL)	<u>\$ 47,241</u>	<u>\$ 16,226</u>
Total Wastewater		<u>47,241</u>	<u>16,226</u>
Water:			
General obligation bonds	Waterworks	<u>201,000</u>	<u>43,733</u>
Total Water		<u>201,000</u>	<u>43,733</u>
Sewer/Storm Water Construction:			
General obligation bonds	Storm Water/Waste Water Construction	<u>270,000</u>	<u>38,375</u>
Totals		<u>\$ 518,241</u>	<u>\$ 98,334</u>

TOWN OF ATLANTA
SCHEDULE OF CAPITAL ASSETS
December 31, 2020

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

	Ending Balance
Governmental activities:	
Land	\$ 45,000
Buildings	263,300
Improvements other than buildings	10,000
Machinery, equipment, and vehicles	427,001
Books and other	<u>1,000</u>
Total governmental activities	<u>746,301</u>
Trash:	
Total Trash	<u>-</u>
Wastewater:	
Infrastructure	1,995,313
Buildings	180,000
Machinery, equipment, and vehicles	<u>28,982</u>
Total Wastewater	<u>2,204,295</u>
Water:	
Land	50,821
Infrastructure	2,732,041
Buildings	35,000
Machinery, equipment, and vehicles	<u>122,390</u>
Total Water	<u>2,940,252</u>
Sewer/Storm Water Construction:	
Infrastructure	700,000
Books and other	<u>700,000</u>
Total Sewer/Storm Water Construction	<u>1,400,000</u>
Total capital assets	<u><u>\$ 7,290,848</u></u>

OTHER REPORTS

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