

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**

UAN v2026.1

**All Governmental Fund Types**

For the Year Ended December 31, 2025

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
<b>Cash Receipts</b>						
Property and Other Taxes	\$49,435	\$23,217	\$0	\$0	\$0	\$72,652
Municipal Income Tax	0	0	0	0	0	0
Intergovernmental	55,227	69,671	0	0	0	124,898
Special Assessments	0	0	0	0	0	0
Charges for Services	0	0	0	0	0	0
Licenses, Permits and Fees	5	0	0	0	0	5
Fines, Forfeitures and Settlements	0	0	0	0	0	0
Earnings on Investments	22,106	1,363	0	0	0	23,469
Miscellaneous	6,250	10,930	0	0	0	17,180
<i>Total Cash Receipts</i>	<u>133,023</u>	<u>105,181</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>238,204</u>
<b>Cash Disbursements</b>						
Current:						
Security of Persons & Property	24,639	0	0	0	0	24,639
Public Health Services	2,275	0	0	0	0	2,275
Leisure Time Activities	0	26,845	0	0	0	26,845
Community Environment	0	0	0	0	0	0
Basic Utility Services	0	0	0	0	0	0
Transportation	0	79,539	0	0	0	79,539
General Government	107,740	28,062	0	0	0	135,802
Intergovernmental	0	0	0	0	0	0
Capital Outlay	0	5,087	0	0	0	5,087
Debt Service:						
Principal Retirement	8,549	1,052	0	0	0	9,601
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	5,932	850	0	0	0	6,782
<i>Total Cash Disbursements</i>	<u>149,135</u>	<u>141,435</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>290,570</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(16,112)</u>	<u>(36,254)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(52,366)</u>
<b>Other Financing Receipts (Disbursements)</b>						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Loans Issued	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
**All Governmental Fund Types**

For the Year Ended December 31, 2025

UAN v2026.1

	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Permanent</b>	<b>Totals (Memorandum Only)</b>
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Transfers Out	(50,000)	0	0	0	0	(50,000)
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(50,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(50,000)</u>
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(66,112)</u>	<u>(36,254)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(102,366)</u>
<i>Fund Cash Balances, January 1</i>	<u>126,001</u>	<u>212,342</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>338,343</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$59,889</u></u>	<u><u>\$176,088</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$235,977</u></u>

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)**  
**All Proprietary Fund Types**

For the Year Ended December 31, 2025

UAN v2026.1

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Totals (Memorandum Only)</u>
<b>Operating Cash Receipts</b>			
Charges for Services	\$940,015	\$0	\$940,015
Licenses, Permits and Fees	0	0	0
Fines, Forfeitures and Settlements	0	0	0
Miscellaneous	0	0	0
<i>Total Operating Cash Receipts</i>	<u>940,015</u>	<u>0</u>	<u>940,015</u>
<b>Operating Cash Disbursements</b>			
Personal Services	204,439	0	204,439
Fringe Benefits	66,738	0	66,738
Contractual Services	490,686	0	490,686
Supplies and Materials	259,994	0	259,994
Claims	0	0	0
Other	560	0	560
<i>Total Operating Cash Disbursements</i>	<u>1,022,417</u>	<u>0</u>	<u>1,022,417</u>
<i>Operating Income (Loss)</i>	<u>(82,402)</u>	<u>0</u>	<u>(82,402)</u>
<b>Non-Operating Receipts (Disbursements)</b>			
Property and Other Local Taxes	0	0	0
Intergovernmental Receipts	0	0	0
Special Assessments	0	0	0
Earnings on Investments (proprietary funds only)	0	0	0
Sale of Bonds	0	0	0
Sale of Refunding Bonds	0	0	0
Sale of Notes	0	0	0
Loans Issued	96,690	0	96,690
Other Debt Proceeds	0	0	0
Premium and Accrued Interest on Debt	0	0	0
Sale of Fixed Assets	0	0	0
Miscellaneous Receipts	9,963	0	9,963
Intergovernmental Disbursements	0	0	0
Capital Outlay	(83,750)	0	(83,750)
Excise Tax Payment - Electric	0	0	0
Principal Retirement	(76,936)	0	(76,936)
Payment of Capital Appreciation Bond Accretion	0	0	0
Interest and Other Fiscal Charges	(8,936)	0	(8,936)
Discount on Debt	0	0	0

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**All Proprietary Fund Types**

For the Year Ended December 31, 2025

UAN v2026.1

	<b>Enterprise</b>	<b>Internal Service</b>	<b>Totals (Memorandum Only)</b>
Payment to Refunded Bond Escrow Agent	0	0	0
Other Financing Sources	0	0	0
Other Financing Uses	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(62,969)</u>	<u>0</u>	<u>(62,969)</u>
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>	(145,371)	0	(145,371)
Capital Contributions	0	0	0
Special Item	0	0	0
Extraordinary Item	0	0	0
Transfers In	50,000	0	50,000
Transfers Out	0	0	0
Advances In	0	0	0
Advances Out	0	0	0
<i>Net Change in Fund Cash Balance</i>	<u>(95,371)</u>	<u>0</u>	<u>(95,371)</u>
<i>Fund Cash Balances, January 1</i>	<u>957,391</u>	<u>0</u>	<u>957,391</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$862,020</u></u>	<u><u>\$0</u></u>	<u><u>\$862,020</u></u>

**Village of Attica, Ohio**  
*Seneca County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2025*

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**Note 1 – Reporting Entity**

The Village of Attica (the Village), Seneca County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly-elected six-member Council directs the Village. The Village provides general government services, including maintenance of Village streets. The Village contracts with the Seneca County Sheriff's Office to provide security of persons and property. The Attica-Venice-Reed Fire District provides fire protection and the Attica-Venice-Reed EMS services (each is its own separate entity, not governed by the Village of Attica).

***Public Entity Risk Pools***

The Village participates in a public entity risk pool. This organization is: Public Entity Risk Pool. Note 6 to the financial statements provide additional information for these entities. The Village's management believes these financial statements present all activities for which the Village is financially accountable.

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

The Village's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all proprietary fund types and a combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types which are all organized on a fund type basis.

***Fund Accounting***

The Village uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Village are presented below:

***General Fund*** The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

***Special Revenue Funds*** These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant Special Revenue Funds:

***Street Construction Maintenance and Repair*** This fund receives gasoline tax monies from the State of Ohio for construction and repair of Village streets.

***State Highway Fund*** Monies from gas tax revenue to fund Village State highways (US RTE. 224 and S. R. 4) for construction and repair of Village streets.

***Parks and Recreation Fund*** This fund received monies from two separate voted levy millage for the operations and maintenance of the Village's parks.

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***Veterans Park Grant Fund*** This fund is for the construction of the Veterans Memorial Park through a state grant issued by ODNR.

***Permissive Motor Vehicle License Tax*** This fund receives State and Local monies from approved vehicle license fees and is used for street construction and repairs.

***Coronavirus Relief Fund*** This fund is for expenditures related to the COVID-19 pandemic and received monies through CARES Act funding.

***Local American Rescue Plan Fund*** This fund is for expenditures related to the continued impact of the COVID-19 pandemic and received monies through American Rescue Plan Act funding.

***Police Levy Fund*** This fund receives tax monies from two separate voted levy millage for police protection. And: Police Law Enforcement Training: for training of law enforcement employees of the Village of Attica.

***Enterprise Funds*** These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Funds:

***Water Fund*** The water fund accounts for the provision of water treatment and distribution to the residents and commercial users located within the Village.

***Sewer Fund*** The sewer fund accounts for the provision of sanitary sewer services to the residents and commercial users within the Village.

***Water Capital Fund*** This fund provides for water enterprise improvements.

***Sewer Capital Fund*** This fund provides for sanitary sewer enterprise improvements. Just recently (2017) completion of a 3-lagoon wastewater facility and the repayment of debt to the Ohio Public Works Commission for the construction of the lagoons from an OPWC loan. Grants were obtained in 2016 from CDBG and OPWC to aid in the construction costs.

***Water Debt Service Fund*** This fund pays the debt of the Village for the water treatment, supply, distribution system to the OWDA from monies loan to the Village for construction.

***Enterprise Reserve Fund*** Surplus funds from water operations to pay for water enterprise improvements, when the Village feels it has ample surplus monies to do so.

### ***Basis of Accounting***

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

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These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D) permit.

***Budgetary Process***

The Ohio Revised Code requires that each fund be budgeted annually.

***Appropriations*** Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control, and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year end.

***Estimated Resources*** Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must approve estimated resources.

***Encumbrances*** The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled, and reappropriated in the subsequent year.

A summary of 2025 budgetary activity appears in Note 3.

***Deposits and Investments***

The Village's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively. Interest on STAR Ohio account and Checking Account earned is recognized and recorded when received. All investments are approved by Council.

***Capital Assets***

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

***Accumulated Leave***

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

***Fund Balance***

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

***Nonspendable*** The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes nonspendable fund balance includes

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unclaimed monies that are required to be held for five years before they may be utilized by the Village and the nonexpendable portion of the corpus in permanent funds.

**Restricted** Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

**Committed** Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**Assigned** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

**Unassigned** Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 10.

**Note 3 – Budgetary Activity**

Budgetary activity for the year ending December 31, 2025 follows:

Revenue			
Fund	Budget	Actual	Variance
General	\$119,411	\$133,023	\$13,612
Special Revenue	\$104,223	\$105,181	\$958
Enterprise	\$1,575,216	\$1,046,666	-\$528,549
<b>Total</b>	<b>\$1,798,850</b>	<b>\$1,284,870</b>	<b>-\$513,980</b>

Expenditures			
Fund	Budget	Actual	Variance
General	\$199,282	\$199,135	\$146
Special Revenue	\$142,044	\$141,434	\$609
Enterprise	\$1,193,651	\$1,191,810	\$1,840
<b>Total</b>	<b>\$1,534,976</b>	<b>\$1,532,380</b>	<b>\$2,596</b>



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**Note 4 – Deposits and Investments**

To improve cash management, cash received by the Village is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Village's deposit and investment accounts are as follows:

Demand Deposits	\$277,375.58
STAR Ohio Acct	<u>\$822,486.07</u>
<b>Total</b>	<b>\$1,099,861.65</b>

***Deposits***

Deposits are insured by the Federal Deposit Insurance Corporation; [or] collateralized by securities specifically pledged by the financial institution to the Village.

**Note 5 – Taxes**

***Property Taxes***

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Village.

The County is responsible for assessing property and for billing, collecting, and distributing all property taxes on behalf of the Village.

**Note 6 – Risk Management**

***Workers' Compensation***

The Village insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

***Risk Pool Membership***

The Village is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the (local entity's) policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability

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- Cyber
- Law enforcement liability
- Automobile liability
- Vehicles
- Property
- Equipment breakdown

**Note 7 – Defined Benefit Pension Plans**

***Ohio Public Employees Retirement System***

Some Village employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10 percent of their gross salaries, and the Village contributed an amount equaling 14 percent of participants' gross salaries.

***Social Security***

Other Village employees contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2 percent of participants' gross salaries.

**Note 8 – Postemployment Benefits**

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the Traditional Pension Plan and Combined Plan was 0 percent during calendar year 2024. The portion of employer contributions allocated to health care for OPERS members in the Member Directed Plan was 4.0 percent during calendar year 2024.

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**Note 9 – Debt**

Debt outstanding at December 31, 2025, was as follows:

<b>Debt</b>	<b>Year Issued</b>	<b>Principal Balance as of 12/31/2025</b>	<b>Interest Rate</b>
Village Hall (Sutton Bank Mortgage)	2003	\$81,073	8.50%
OPWC CP321	2006	\$3,132	0.00%
OWDA 11537	2025	\$114,168	0.00%
OWDA 11303	2025	\$172,848	1.75%
OWDA 11302	2025	\$409,351	1.75%
OWDA 11301	2025	\$1,973,081	1.75%
OWDA 5589	2010	\$836,336	2.00%
OPWC CT58H	2010	\$19,897	0.00%
OPWC CT679	2018	\$1,349,565	0.00%
<b>Total</b>		<b>\$4,959,451</b>	

The Village Hall Loan relates to a loan from Sutton Bank to construct the new Village Hall. The loan is paid in monthly installments of \$1,163.18 including interest at a rate of 8.5% over 30 years.

OWDA loan #11537 relates to the design and engineering for the construction of water supply pipeline regionalized with Northern Ohio Rural Water. The loan will begin repayment after project completion.

OWDA loan #11301 relates to the construction and maintenance of the Village water supply and treatment. The loan is paid in yearly installments of \$117,670 including interest at a rate of 1.75% over 20 years.

OWDA loan #11302 relates to the construction and maintenance of the Village water supply and treatment. The loan is paid in yearly installments of \$24,327 including interest at a rate of 1.75% over 20 years.

OWDA loan #11303 relates to the construction and maintenance of the Village water supply and treatment. The loan is paid in yearly installments of \$10,272 including interest at a rate of 1.75% over 20 years.

The OPWC Loan CP32I relates to the Mill Street waterline replacement project. The loan will be repaid in semiannual installments of \$1,567 at an interest rate of 0% over 20 years.

The OPWC Loan CT58H relates to the improvement and construction of a wastewater treatment plant. The loan will be repaid in semiannual installments of \$1,990 at an interest rate of 0% over 20 years.

The OPWC Loan CT67R relates to the improvement and construction of a wastewater treatment plant. The loan will be repaid in semiannual installments of \$29,338 at an interest rate of 0% over 30 years.

The OWDA Loan 5589 relates to the improvement and construction of a wastewater treatment plant. The loan will be repaid in semiannual installments of \$3,337 including interest at a rate of 2.0% over 30 years.

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The loan is collateralized by water and sewer receipts. The Village has agreed to set utility rates sufficient to cover OWDA debt service requirements.

**Note 10 – Fund Balances**

Included in fund balance are amounts the Village cannot spend, including the balance of unclaimed monies which cannot be spent for five years and the unexpendable corpus of the permanent funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the balances of these amounts were as follows:

Nonspendable:						\$0
Unclaimed Monies	\$0					0
Corpus				Principal		0
Outstanding Encumbrances	0	0	0	0	0	0
<i>Total</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects fund are restricted committed or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed. These restricted, committed and assigned amounts in the special revenue, debt service, capital projects and permanent funds would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

**Note 11 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the Village received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Village. The impact on the Village's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2022, the Village received the second portion American Rescue Plan Act funding. Of the amounts received, \$0 was sub-granted to other governments and organization, \$0 was returned to the granting agency, and \$0 was spent on-behalf of other governments. These amounts are reflected as expenditures in the Local American Rescue Plan Fund the accompanying financial statements.