

## AUTOMOBILE THEFT PREVENTION AUTHORITY FINANCIAL STATEMENT

Michigan State Police  
Schedule of Sources and Disposition of Authorizations and Changes in Balances  
Fiscal Year Ended September 30, 2012

	2012	2011
<b>SOURCES</b>		
Insurance Company Assessments	6,248,074	6,314,745
Interest on Investments	4,584	5,929
Other Income-Reimbursement from Grantees	16,239	509
Other Offsets of Revenue-Civil Service Assessment	-7,216	-6,011
Other Offsets of Revenue-Admin. Cost Allocation	-2,600	
<b>TOTAL</b>	<b>\$6,259,081</b>	<b>\$6,315,172</b>
<b>DISPOSITION</b>		
Automobile Theft Prevention Grants	5,635,565	5,472,654
Office Operations	457,342	432,773
Office Space Rental	11,781	10,309
Technology/Telecom Assessments Office Automation	8,438	3,428
Treasury Investment Fee	800	700
<b>TOTAL</b>	<b>\$6,113,926</b>	<b>\$5,919,864</b>
Excess of Sources Over (Under) Disposition	145,155	395,308
Beginning Balances	1,669,046	1,273,738
<b>Total Unexpended and Unrestricted Balances</b>	<b>\$1,814,201</b>	<b>\$1,669,046</b>

The accompanying notes are an integral part of the financial schedule.

**Note 1: Significant Accounting Policies**

**a. Reporting Entity**

The accompanying financial schedule reports the results of the financial transactions of the ATPA, Michigan State Police, for the fiscal years ended September 30, 2012, and September 30, 2011. ATPA's operations are accounted for in the state's general fund and are reported in the State of Michigan Comprehensive Annual Financial Report.

The State of Michigan Comprehensive Annual Financial Report provides general disclosures regarding: Summary of Significant Accounting Policies; Budgeting and Budgetary Control; State Treasurer's Common Cash; Pension Benefits; Compensated Absences; General Long Term Obligations; Contingencies and Other Commitments.

**b. Basis of Accounting**

The financial schedule contained in this report is prepared on the modified accrual basis of accounting as explained in more detail in the State of Michigan Comprehensive Annual Financial Report.

The accompanying financial schedule includes only the sources and disposition of authorizations and the changes in balances for ATPA's general fund accounts. Accordingly, the financial schedule is not intended to constitute a complete financial presentation of either the ATPA or the general fund in accordance with generally accepted accounting principles. The state of Michigan has not officially closed the books for the fiscal year ended September 30, 2012.

**Note 2: Common Cash Participation**

The fund balances of ATPA are deposited in the State Treasurer's Common Cash Pool and interest is earned on those balances.

**Note 3: Other Income**

\$394 Civil Service Assessment refund and \$15,825 resulted from a reimbursement from Saginaw Township Police Department overpayment.

**Note 4: Matching Percent**

ATPA Board of Directors increased the matching fund requirement from 40 percent to 50 percent on October 1, 2009, where it remains.

**Note 5: Change in Grant Year**

Beginning in 2008, the ATPA Board of Directors changed the grant program from calendar year to fiscal year ending September 30, to coincide with the state of Michigan fiscal year.