

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

FINANCIAL STATEMENT EXAMINATION REPORT

OF

CITY OF ALEXANDRIA

MADISON COUNTY, INDIANA

January 1, 2012 to December 31, 2012



**FILED**  
10/21/2013



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Accountant's Report.....	3
Financial Statement:	
Statement of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis .....	6-7
Notes to Financial Statement.....	8-13
Supplementary Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis .....	16-28
Schedule of Payables and Receivables .....	29
Schedule of Leases and Debt .....	30
Schedule of Capital Assets.....	31
Examination Results and Comments:	
Overdrawn Cash Balances.....	32
Appropriations.....	32
Supporting Documentation .....	32-33
1925 Police Pension Plan Retiree/Dependent Payments .....	33
1937 Firefighters' Pension Plan Retiree/Dependent Payments .....	33-34
Exit Conference.....	35

### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Janet M. Lynch	01-01-12 to 12-31-15
Mayor	Hon. John D. Woods	01-01-12 to 12-31-15
President of the Board of Public Works and Safety	Hon. John D. Woods	01-01-12 to 12-31-15
President of the Common Council	Pamuela Luck Dan Stanley	01-01-12 to 12-31-12 01-01-13 to 12-31-13
Superintendent of Water Utility	Mark Caldwell	01-01-12 to 12-31-13
Superintendent of Wastewater Utility	Roger D. Thomas	01-01-12 to 12-31-13



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE CITY OF ALEXANDRIA, MADISON COUNTY, INDIANA

We have examined the accompanying financial statement of the City of Alexandria (City), for the year ended December 31, 2012. The financial statement is the responsibility of the City's management. Our responsibility is to express an opinion on the financial statement based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial statement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

As discussed in Note 1, the City prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the year ended December 31, 2012.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the City for the year ended December 31, 2012, on the basis of accounting described in Note 1.

Our examination was conducted for the purpose of forming an opinion on the City's financial statement. The Combining Schedule 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 statement. They have not been subjected to the examination procedures applied to the financial statement and, accordingly, we express no opinion on them.

Bruce Hartman  
State Examiner

September 26, 2013

(This page intentionally left blank.)

## FINANCIAL STATEMENT

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

CITY OF ALEXANDRIA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
General	\$ 1,056,668	\$ 2,506,186	\$ 2,571,468	\$ 991,386
MVH	527,087	467,276	477,607	516,756
Lr&S	41,672	48,170	98,867	(9,025)
Bob Rogers Center Non-Revers	-	795	1,683	(888)
Broyles Demolition	-	84,045	84,045	-
Trash Fund	(3,793)	202,662	198,895	(26)
Emergency Homeowner	-	44,708	44,708	-
Local Police Con'T. Education	387	3,581	2,825	1,143
Clerk's Document Fees	428	27	-	455
Riverboat Wagering Tax Revenue	78,531	35,479	29,909	84,101
Park	101,345	125,078	130,092	96,331
User Fee Law Enf. Con'T. Ed. Fund	14,535	363	4	14,894
Hazardous Waste Clean-Up	9,516	4,392	3,902	10,006
Rainy Day Fund	4,071	-	-	4,071
Police K-9 Donation Fund	3,471	3,719	5,545	1,645
Contaminated Land/Brown Fields	-	108,750	83,530	25,220
Levy Excess	6,185	-	-	6,185
Community Foundation Als Grant	5	-	-	5
Econ. Dev. Food & Beverage	109,890	5,000	67,056	47,834
Slot Machine Wagering	101,225	280,643	214,515	167,353
C.C.I.	25,647	13,646	25,839	13,454
Cumulative Capital Development	54,621	25,761	23,793	56,589
Redevel Non-Rev	24,548	40,209	38,852	25,905
Police Equipment Donation	14,505	567	12,052	3,020
Economic Dev. Project (Edit)	2,235	-	-	2,235
Defib Donation (05)	9	-	-	9
Storm Water Management	240,746	213,293	201,081	252,958
Alexandria Insurance	15,492	467,036	467,327	15,201
Police Pension	195,718	227,866	209,174	214,410
Fire Pension	114,887	168,760	132,118	151,529
City Court Fees Due County	3,593	139	-	3,732
Interpreter Grant	720	-	-	720
Orestes Court Ordinance Fees	145	-	-	145
Summitville O V Fines	1,210	-	-	1,210
Go-Kart Non-Revert	-	2,240	1,600	640
BRC Security Deposits	-	800	750	50
Police K-9 Donation Fund (2)	-	17,615	13,631	3,984
Court Unidentified	6,339	1	6,460	(120)
Court-Computerized	35,696	2,473	38,184	(15)
Probation Department	18,970	4,374	11,808	11,536
Aggressive Driving Grant	89	-	-	89
Drug Recovery Funds	1,171	-	60	1,111
Ambulance Donation	1,709	-	-	1,709
Fire & Rescue Donation	669	5,194	5,644	219
Court Equipment Donation	149	-	-	149

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

CITY OF ALEXANDRIA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
A L S Donation Fund	135	-	-	135
Fema Buy-Out Project (05)	2,303	-	-	2,303
Fema Fire Grant 2004/2009	290	92,993	93,283	-
Police Vest (Doj) Grant	1,570	-	-	1,570
1999 State Fire Grant	410	-	-	410
Fire Non-Revert Fund	289,262	272,293	114,957	446,598
Unknown Grant	3,108	-	3,000	108
Fire Copy	182	35	122	95
St. Farm Safe Neighbors Grant	189	-	-	189
Emery Lee Bldg. Donation Fund	698	-	-	698
Lincoln Heights Project	17	-	-	17
Chamber Econ. Dev. Grant	1,415	1,415	1,415	1,415
Federal Cops Grant	760	-	-	760
Yard Waste Management Grant 97	96	-	96	-
Police Pull-Over Grant	(2)	1,489	1,517	(30)
Donations Fund	197	264	100	361
Animal Shelter Donation Fund	231	-	-	231
Pol.Car Restoration Donation	1,458	-	-	1,458
Dive Team Donation	1,765	-	-	1,765
Bike Donation	571	-	-	571
Ordinance Violations Fund	10,934	17,726	25,440	3,220
Harrison St.Tree Donation Proj	8,527	-	1,200	7,327
Tax Abatement	85	100	-	185
Coit Public Safety Fund	111,427	204,457	202,101	113,783
Court Non-Revert Fund	8,069	114	-	8,183
Alex Reserve Police Non-Revert	1,478	-	-	1,478
Animal Control Non-Revert	966	768	655	1,079
Mayor's Youth Commission	81	-	-	81
Park Tree Fund	119	-	-	119
Park Non-Reverting Operating	4,651	3,760	1,251	7,160
Payroll	26,581	1,929,782	1,942,665	13,698
Emery Lee Security Deposits	927	6,360	6,360	927
Pool Non-Revert Fund	1,120	-	-	1,120
Redevelopment Donation Fund	2,881	825	200	3,506
Park Donation	177	25	-	202
SRF Sewage Construction	319,197	279	-	319,476
Sewage Operating	107,702	1,115,125	1,121,319	101,508
Sewage Works Sinking	3,351	306,058	182,894	126,515
Sewage Cash Reserve	283,207	57,823	-	341,030
SRF Water Tower Grant	-	233,832	233,832	-
Water Operating	351,262	592,061	604,762	338,561
Water Meter Deposit	89,140	17,400	13,675	92,865
Totals	<u>\$ 4,446,628</u>	<u>\$ 9,965,832</u>	<u>\$ 9,753,868</u>	<u>\$ 4,658,592</u>

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

CITY OF ALEXANDRIA  
NOTES TO FINANCIAL STATEMENT

**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 statement presents the financial information for the City.

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the 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. Receipts are recorded when received and disbursements are recorded when paid.

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 statement. The aggregate receipts include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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 which include 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: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state,

CITY OF ALEXANDRIA  
NOTES TO FINANCIAL STATEMENT  
(Continued)

local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine 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 which include receipts derived 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 which are comprised mostly of charges for current services and fees received for late payments (penalties).

Other receipts which include amounts received from various sources which can include, but are 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 statement. The aggregate disbursements include the following uses:

Personal services include outflows 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 which include 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses which include all outflows for operating the utilities.

CITY OF ALEXANDRIA  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Other disbursements which include, but are 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, transfer money 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 money 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 money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the City in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the City in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

CITY OF ALEXANDRIA  
NOTES TO FINANCIAL STATEMENT  
(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, 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 statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the City authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

CITY OF ALEXANDRIA  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Funding Policy and Annual Pension Cost*

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

*B. 1925 Police Officers' Pension Plan*

*Plan Description*

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

*Funding Policy*

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

*On Behalf Payments*

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

*C. 1937 Firefighters' Pension Plan*

*Plan Description*

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

*Funding Policy*

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

*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.

CITY OF ALEXANDRIA  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

*Plan Description*

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

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

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System  
1 North Capital Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

*Funding Policy*

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

**Note 7. Other Postemployment Benefits**

The City provides to eligible retirees the following benefits; health, dental, and vision insurance. These benefits pose a liability to the City for this year and in future years. Information regarding the benefits can be obtained by contacting the City.

(This page intentionally left blank.)

## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the City's Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the City which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the examination. This is a common occurrence in any financial statement examination. The financial information presented in this report is examined information, and the accuracy of such information can be determined by reading the opinion given in the Independent Accountant's Report.

The supplementary information presented was approved by management of the City. It is presented as intended by the City.

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

	General	MVH	Lr&S	Bob Rogers Center Non-Revers	Broyles Demolition	Trash Fund	Emergency Homeowner
Cash and investments - beginning	\$ 1,056,668	\$ 527,087	\$ 41,672	\$ -	\$ -	\$ (3,793)	\$ -
Receipts:							
Taxes	1,408,821	292,144	-	-	-	-	-
Licenses and permits	10,278	-	-	-	-	-	-
Intergovernmental	834,176	173,146	48,170	-	84,045	-	44,708
Charges for services	208,307	1,491	-	795	-	202,071	-
Fines and forfeits	1,869	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	42,735	495	-	-	-	591	-
Total receipts	<u>2,506,186</u>	<u>467,276</u>	<u>48,170</u>	<u>795</u>	<u>84,045</u>	<u>202,662</u>	<u>44,708</u>
Disbursements:							
Personal services	2,130,756	223,123	-	-	-	-	-
Supplies	116,405	69,227	-	-	-	57	-
Other services and charges	273,036	81,836	98,867	1,683	84,045	198,202	44,708
Capital outlay	36,871	103,421	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	14,400	-	-	-	-	636	-
Total disbursements	<u>2,571,468</u>	<u>477,607</u>	<u>98,867</u>	<u>1,683</u>	<u>84,045</u>	<u>198,895</u>	<u>44,708</u>
Excess (deficiency) of receipts over disbursements	<u>(65,282)</u>	<u>(10,331)</u>	<u>(50,697)</u>	<u>(888)</u>	<u>-</u>	<u>3,767</u>	<u>-</u>
Cash and investments - ending	<u>\$ 991,386</u>	<u>\$ 516,756</u>	<u>\$ (9,025)</u>	<u>\$ (888)</u>	<u>\$ -</u>	<u>\$ (26)</u>	<u>\$ -</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Local Police Con'T. Education	Clerk's Document Fees	Riverboat Wagering Tax Revenue	Park	User Fee Law Enf.Con'T.Ed.Fund	Hazardous Waste Clean-Up	Rainy Day Fund
Cash and investments - beginning	\$ 387	\$ 428	\$ 78,531	\$ 101,345	\$ 14,535	\$ 9,516	\$ 4,071
Receipts:							
Taxes	-	-	-	79,053	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	35,479	10,813	-	-	-
Charges for services	3,581	27	-	35,211	-	4,392	-
Fines and forfeits	-	-	-	-	363	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	1	-	-	-
Total receipts	<u>3,581</u>	<u>27</u>	<u>35,479</u>	<u>125,078</u>	<u>363</u>	<u>4,392</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	45,791	-	-	-
Supplies	1,663	-	-	11,349	-	-	-
Other services and charges	1,162	-	29,909	57,864	-	3,902	-
Capital outlay	-	-	-	12,865	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	2,223	4	-	-
Total disbursements	<u>2,825</u>	<u>-</u>	<u>29,909</u>	<u>130,092</u>	<u>4</u>	<u>3,902</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>756</u>	<u>27</u>	<u>5,570</u>	<u>(5,014)</u>	<u>359</u>	<u>490</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,143</u>	<u>\$ 455</u>	<u>\$ 84,101</u>	<u>\$ 96,331</u>	<u>\$ 14,894</u>	<u>\$ 10,006</u>	<u>\$ 4,071</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Police K-9 Donation Fund	Contaminated Land/Brown Fields	Levy Excess	Community Foundation Als Grant	Econ. Dev. Food & Beverage	Slot Machine Wagering	C.C.I.
Cash and investments - beginning	\$ 3,471	\$ -	\$ 6,185	\$ 5	\$ 109,890	\$ 101,225	\$ 25,647
Receipts:							
Taxes	-	-	-	-	5,000	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	280,643	13,646
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	3,719	108,750	-	-	-	-	-
Total receipts	<u>3,719</u>	<u>108,750</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>280,643</u>	<u>13,646</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	5,545	15,048	-	-	-	214,515	-
Capital outlay	-	68,482	-	-	67,056	-	25,839
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>5,545</u>	<u>83,530</u>	<u>-</u>	<u>-</u>	<u>67,056</u>	<u>214,515</u>	<u>25,839</u>
Excess (deficiency) of receipts over disbursements	<u>(1,826)</u>	<u>25,220</u>	<u>-</u>	<u>-</u>	<u>(62,056)</u>	<u>66,128</u>	<u>(12,193)</u>
Cash and investments - ending	<u>\$ 1,645</u>	<u>\$ 25,220</u>	<u>\$ 6,185</u>	<u>\$ 5</u>	<u>\$ 47,834</u>	<u>\$ 167,353</u>	<u>\$ 13,454</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Cumulative Capital Development	Reevel Non-Rev	Police Equipment Donation	Economic Dev. Project (Edit)	Defib Donation (05)	Storm Water Management	Alexandria Insurance
Cash and investments - beginning	\$ 54,621	\$ 24,548	\$ 14,505	\$ 2,235	\$ 9	\$ 240,746	\$ 15,492
Receipts:							
Taxes	22,612	23,734	-	-	-	187,374	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,131	-	-	-	-	25,919	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	18	16,475	567	-	-	-	467,036
Total receipts	25,761	40,209	567	-	-	213,293	467,036
Disbursements:							
Personal services	-	-	-	-	-	116,301	-
Supplies	-	-	-	-	-	15,780	-
Other services and charges	23,793	4,330	-	-	-	40,534	467,327
Capital outlay	-	34,522	12,052	-	-	28,466	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	23,793	38,852	12,052	-	-	201,081	467,327
Excess (deficiency) of receipts over disbursements	1,968	1,357	(11,485)	-	-	12,212	(291)
Cash and investments - ending	\$ 56,589	\$ 25,905	\$ 3,020	\$ 2,235	\$ 9	\$ 252,958	\$ 15,201

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Police Pension	Fire Pension	City Court Fees Due County	Interpreter Grant	Orestes Court Ordinance Fees	Summitville O V Fines	Go-Kart Non-Revert
Cash and investments - beginning	\$ 195,718	\$ 114,887	\$ 3,593	\$ 720	\$ 145	\$ 1,210	\$ -
Receipts:							
Taxes	224,782	165,701	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,020	3,020	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	139	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	64	39	-	-	-	-	2,240
Total receipts	<u>227,866</u>	<u>168,760</u>	<u>139</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,240</u>
Disbursements:							
Personal services	209,101	132,045	-	-	-	-	-
Supplies	28	28	-	-	-	-	-
Other services and charges	45	45	-	-	-	-	1,600
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>209,174</u>	<u>132,118</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,600</u>
Excess (deficiency) of receipts over disbursements	<u>18,692</u>	<u>36,642</u>	<u>139</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>640</u>
Cash and investments - ending	<u>\$ 214,410</u>	<u>\$ 151,529</u>	<u>\$ 3,732</u>	<u>\$ 720</u>	<u>\$ 145</u>	<u>\$ 1,210</u>	<u>\$ 640</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	BRC Security Deposits	Police K-9 Donation Fund (2)	Court Unidentified	Court-Computerized	Probation Department	Aggressive Driving Grant	Drug Recovery Funds
Cash and investments - beginning	\$ -	\$ -	\$ 6,339	\$ 35,696	\$ 18,970	\$ 89	\$ 1,171
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	800	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	4,374	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	17,615	1	2,473	-	-	-
Total receipts	<u>800</u>	<u>17,615</u>	<u>1</u>	<u>2,473</u>	<u>4,374</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	6,924	-	-
Supplies	-	-	-	-	7	-	-
Other services and charges	750	13,631	-	-	4,877	-	60
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	6,460	38,184	-	-	-
Total disbursements	<u>750</u>	<u>13,631</u>	<u>6,460</u>	<u>38,184</u>	<u>11,808</u>	<u>-</u>	<u>60</u>
Excess (deficiency) of receipts over disbursements	<u>50</u>	<u>3,984</u>	<u>(6,459)</u>	<u>(35,711)</u>	<u>(7,434)</u>	<u>-</u>	<u>(60)</u>
Cash and investments - ending	<u>\$ 50</u>	<u>\$ 3,984</u>	<u>\$ (120)</u>	<u>\$ (15)</u>	<u>\$ 11,536</u>	<u>\$ 89</u>	<u>\$ 1,111</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Ambulance Donation	Fire & Rescue Donation	Court Equipment Donation	A L S Donation Fund	Fema Buy-Out Project (05)	Fema Fire Grant 2004/2009	Police Vest (Doj) Grant
Cash and investments - beginning	\$ 1,709	\$ 669	\$ 149	\$ 135	\$ 2,303	\$ 290	\$ 1,570
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	92,993	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	5,194	-	-	-	-	-
Total receipts	-	5,194	-	-	-	92,993	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	5,644	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	93,283	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	5,644	-	-	-	93,283	-
Excess (deficiency) of receipts over disbursements	-	(450)	-	-	-	(290)	-
Cash and investments - ending	\$ 1,709	\$ 219	\$ 149	\$ 135	\$ 2,303	\$ -	\$ 1,570

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	1999 State Fire Grant	Fire Non-Revert Fund	Unknown Grant	Fire Copy	St. Farm Safe Neighbors Grant	Emery Lee Bldg. Donation Fund	Lincoln Heights Project
Cash and investments - beginning	\$ 410	\$ 289,262	\$ 3,108	\$ 182	\$ 189	\$ 698	\$ 17
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	272,293	-	35	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	272,293	-	35	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	114,957	-	122	-	-	-
Other services and charges	-	-	3,000	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	114,957	3,000	122	-	-	-
Excess (deficiency) of receipts over disbursements	-	157,336	(3,000)	(87)	-	-	-
Cash and investments - ending	\$ 410	\$ 446,598	\$ 108	\$ 95	\$ 189	\$ 698	\$ 17

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Chamber Econ. Dev. Grant	Federal Cops Grant	Yard Waste Management Grant 97	Police Pull-Over Grant	Donations Fund	Animal Shelter Donation Fund	Pol. Car Restoration Donation
Cash and investments - beginning	\$ 1,415	\$ 760	\$ 96	\$ (2)	\$ 197	\$ 231	\$ 1,458
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	1,415	-	-	1,489	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	264	-	-
Total receipts	<u>1,415</u>	<u>-</u>	<u>-</u>	<u>1,489</u>	<u>264</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	1,517	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	96	-	100	-	-
Capital outlay	1,415	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>1,415</u>	<u>-</u>	<u>96</u>	<u>1,517</u>	<u>100</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(96)</u>	<u>(28)</u>	<u>164</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,415</u>	<u>\$ 760</u>	<u>\$ -</u>	<u>\$ (30)</u>	<u>\$ 361</u>	<u>\$ 231</u>	<u>\$ 1,458</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Dive Team Donation	Bike Donation	Ordinance Violations Fund	Harrison St.Tree Donation Proj	Tax Abatement	Coit Public Safety Fund	Court Non-Revert Fund
Cash and investments - beginning	\$ 1,765	\$ 571	\$ 10,934	\$ 8,527	\$ 85	\$ 111,427	\$ 8,069
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	100	-	-
Intergovernmental	-	-	-	-	-	204,457	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	17,726	-	-	-	114
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	17,726	-	100	204,457	114
Disbursements:							
Personal services	-	-	-	-	-	202,101	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,200	-	-	-
Capital outlay	-	-	25,440	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	25,440	1,200	-	202,101	-
Excess (deficiency) of receipts over disbursements	-	-	(7,714)	(1,200)	100	2,356	114
Cash and investments - ending	\$ 1,765	\$ 571	\$ 3,220	\$ 7,327	\$ 185	\$ 113,783	\$ 8,183

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Alex Reserve Police Non-Revert	Animal Control Non-Revert	Mayor's Youth Commission	Park Tree Fund	Park Non-Reverting Operating	Payroll
Cash and investments - beginning	\$ 1,478	\$ 966	\$ 81	\$ 119	\$ 4,651	\$ 26,581
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	3,760	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	768	-	-	-	1,929,782
Total receipts	-	768	-	-	3,760	1,929,782
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	655	-	-	-	-
Other services and charges	-	-	-	-	1,251	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,942,665
Total disbursements	-	655	-	-	1,251	1,942,665
Excess (deficiency) of receipts over disbursements	-	113	-	-	2,509	(12,883)
Cash and investments - ending	<u>\$ 1,478</u>	<u>\$ 1,079</u>	<u>\$ 81</u>	<u>\$ 119</u>	<u>\$ 7,160</u>	<u>\$ 13,698</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Emery Lee Security Deposits	Pool Non-Revert Fund	Redevelopment Donation Fund	Park Donation	SRF Sewage Construction	Sewage Operating
Cash and investments - beginning	\$ 927	\$ 1,120	\$ 2,881	\$ 177	\$ 319,197	\$ 107,702
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	6,360	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	1,107,135
Other receipts	-	-	825	25	279	7,990
Total receipts	<u>6,360</u>	<u>-</u>	<u>825</u>	<u>25</u>	<u>279</u>	<u>1,115,125</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	200	-	-	428,764
Utility operating expenses	-	-	-	-	-	691,844
Other disbursements	6,360	-	-	-	-	711
Total disbursements	<u>6,360</u>	<u>-</u>	<u>200</u>	<u>-</u>	<u>-</u>	<u>1,121,319</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>625</u>	<u>25</u>	<u>279</u>	<u>(6,194)</u>
Cash and investments - ending	<u>\$ 927</u>	<u>\$ 1,120</u>	<u>\$ 3,506</u>	<u>\$ 202</u>	<u>\$ 319,476</u>	<u>\$ 101,508</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Sewage Works Sinking	Sewage Cash Reserve	SRF Water Tower Grant	Water Operating	Water Meter Deposit	Totals
Cash and investments - beginning	\$ 3,351	\$ 283,207	\$ -	\$ 351,262	\$ 89,140	\$ 4,446,628
Receipts:						
Taxes	-	-	-	-	-	2,409,221
Licenses and permits	-	-	-	-	-	10,378
Intergovernmental	-	-	233,832	-	-	2,094,102
Charges for services	-	-	-	-	-	739,123
Fines and forfeits	-	-	-	-	-	24,585
Utility fees	-	-	-	588,559	17,400	1,713,094
Other receipts	306,058	57,823	-	3,502	-	2,975,329
<b>Total receipts</b>	<b>306,058</b>	<b>57,823</b>	<b>233,832</b>	<b>592,061</b>	<b>17,400</b>	<b>9,965,832</b>
Disbursements:						
Personal services	-	-	-	-	-	3,067,659
Supplies	-	-	-	-	-	335,922
Other services and charges	-	-	-	-	-	1,672,961
Capital outlay	-	-	222,140	22,696	-	1,183,512
Utility operating expenses	-	-	-	547,575	-	1,239,419
Other disbursements	182,894	-	11,692	34,491	13,675	2,254,395
<b>Total disbursements</b>	<b>182,894</b>	<b>-</b>	<b>233,832</b>	<b>604,762</b>	<b>13,675</b>	<b>9,753,868</b>
Excess (deficiency) of receipts over disbursements	123,164	57,823	-	(12,701)	3,725	211,964
Cash and investments - ending	<u>\$ 126,515</u>	<u>\$ 341,030</u>	<u>\$ -</u>	<u>\$ 338,561</u>	<u>\$ 92,865</u>	<u>\$ 4,658,592</u>

CITY OF ALEXANDRIA  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2012

Government or Enterprise	Accounts Payable	Accounts Receivable
Wastewater	\$ 3,092	\$ 34,216
Water	5,050	9,472
Governmental activities	21,198	154,713
Totals	\$ 29,340	\$ 198,401

CITY OF ALEXANDRIA  
SCHEDULE OF LEASES AND DEBT  
December 31, 2012

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
GE Capital	Copier	\$ 1,424	09-24-09	09-23-14
Huntington Bank	Purchase of Vactor Truck	51,619	11-30-10	06-10-15
Main Source Bank	Purchase of Ambulance	<u>23,792</u>	02-24-09	11-24-13
Total governmental activities		<u>76,835</u>		
Total of annual lease payments		<u><u>\$ 76,835</u></u>		
Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year	
Type	Purpose			
Wastewater:				
Revenue bonds	Upgrade WWTP	<u>4,805,000</u>	<u>366,820</u>	
Totals		<u><u>\$ 4,805,000</u></u>	<u><u>\$ 366,820</u></u>	

CITY OF ALEXANDRIA  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2012

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	\$ 19,171,245
Infrastructure	21,200,000
Buildings	210,677
Machinery, equipment, and vehicles	2,556,776
Total governmental activities	43,138,698
Wastewater:	
Infrastructure	3,178,303
Buildings	2,750,000
Improvements other than buildings	4,430,000
Machinery, equipment, and vehicles	1,755,585
Total Wastewater	12,113,888
Water:	
Land	7,491,743
Infrastructure	5,216,640
Machinery, equipment, and vehicles	1,275,103
Total Water	13,983,486
Total capital assets	\$ 69,236,072

CITY OF ALEXANDRIA  
EXAMINATION RESULTS AND COMMENTS

**OVERDRAWN CASH BALANCES**

The financial statement presented in this report included the following funds with overdrawn cash balances at December 31, 2012:

Fund	Amount Overdrawn
Lr&S	\$ 9,025
Bob Rogers Center Non-Revers	888
Trash Fund	26
Court Unidentified	120
Court-Computerized	15
Police Pull-Over Grant	30

A similar comment appeared in the previous Report B40960.

The balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

**APPROPRIATIONS**

The records presented for examination indicated the following expenditures in excess of budgeted appropriations:

Fund	Excess Amount Expended
Lr&S	\$ 41,994
C.C.I.	19,908
Cumulative Capital Development	17,580
Local Police Con'T. Education	1,825

A similar comment appeared in prior reports, most recently Report B40960.

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

**SUPPORTING DOCUMENTATION**

The following disbursements were identified during our testing as not being supported by proper documentation:

CITY OF ALEXANDRIA  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

Date	Payee	Description of Purchase	Amount
04-16-12	O'Reilly Auto Parts	Vehicle Parts and Supplies	\$ 135.99
06-18-12	O'Reilly Auto Parts	Vehicle Parts and Supplies	1,635.05
Total			<u>\$ 1,771.04</u>

Due to the lack of supporting information, we could not verify the purpose of the disbursement.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Cities and Towns, Chapter 7)

**1925 POLICE PENSION PLAN RETIREE/DEPENDENT PAYMENTS**

The benefit amounts for retirees and surviving spouses/dependents under the 1925 Police Pension Plan were not calculated properly for 2012. As a result, benefits were underpaid by a total of \$2,630 ranging from \$108 to \$865 per individual. The City was not able to provide documentation to support the amount calculated for each individual.

Indiana Code 36-8-6-9 (b) states in part:

"The 1925 fund shall be used to provide a member of the police department who retires from active duty after twenty (20) or more years of active duty an annual pension equal to fifty percent (50%) of the salary of a first class patrolman in the police department, plus: . . . (2) for a member who retires after December 31, 1985, one percent (1%) of the first class patrolman's salary for each six months of service; of the retired member over twenty years."

Indiana Code 36-8-6-9.6 (b) states in part: "A payment shall be made to the surviving spouse of a deceased member in an amount fixed by ordinance, but at least an amount equal to the following: (1) To the surviving spouse . . . an amount equal to thirty percent (30%) of the monthly pay of a first class patrolman . . ."

**1937 FIREFIGHTERS' PENSION PLAN RETIREE/DEPENDENT PAYMENTS**

The benefit amounts for retirees and surviving spouses/dependents under the 1937 Firefighters' Pension Plan were not calculated properly for 2012. As a result, benefits were underpaid by a total of \$795 ranging from \$9 to \$194 per individual. The City was not able to provide documentation to support the amount calculated for each individual.

CITY OF ALEXANDRIA  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

Indiana Code 36-8-7-12.1 (b) states in part:

"A member who has been is service twenty (20) years . . . the local board shall authorize payment to the retired member of fifty percent (50%) of the salary of a fully paid first class firefighter of the unit at the time of the payment of the pension, plus: . . . (2) for a member who retires after December 31, 1985, one percent (1%) of that salary for each six months of service; over twenty years."

Indiana Code 36-8-7-12.2 (d)(1)(B) states in part: "for the surviving spouse of a member who dies . . . an amount per month . . . equal to the greater of thirty percent (30%) of the monthly pay of a first class firefighter . . ."

CITY OF ALEXANDRIA  
EXIT CONFERENCE

The contents of this report were discussed on September 26, 2013, with Janet M. Lynch, Clerk-Treasurer; Hon. John D. Woods, Mayor; and Dan Stanley, President of the Common Council. The officials concurred with our findings.