

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

FINANCIAL STATEMENTS EXAMINATION REPORT

OF

CITY OF ALEXANDRIA

MADISON COUNTY, INDIANA

January 1, 2013 to December 31, 2015



**FILED**

04/18/2017



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Janet M. Lynch	01-01-12 to 03-17-17
	Susan K. Nabb (interim)	03-18-17 to 04-02-17
	Amie Hood	04-03-17 to 12-31-19
Mayor	Hon. John D. Woods	01-01-12 to 12-31-15
	Hon. Ron Richardson	01-01-16 to 12-31-19
President of the Board of Public Works and Safety	Hon. John D. Woods	01-01-12 to 12-31-15
	Hon. Ron Richardson	01-01-16 to 12-31-19
President Pro Tempore of the Common Council	Dan Stanley	01-01-13 to 12-31-13
	Roger Cuneo	01-01-14 to 12-31-14
	Bob Stinson	01-01-15 to 12-31-15
	Jeff Bryan	01-01-16 to 12-31-17
Superintendent of Water Utility	Mark Caldwell	01-01-13 to 12-31-17
Superintendent of Wastewater Utility	Roger D. Thomas	01-01-13 to 12-31-17



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined the accompanying financial statements of the City of Alexandria (City), for the period of January 1, 2013 to December 31, 2015. The City's management is responsible for the financial statements. Our responsibility is to express an opinion 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 statements 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 to the financial statements, the City prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive 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 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 statements referred to above do not present, 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 period of January 1, 2013 to December 31, 2015.

In our opinion, the financial statements referred to above present, in all material respects, the financial position and results of operations of the City for the period of January 1, 2013 to December 31, 2015, based on the prescribed basis of accounting described in Note 1.

Our examination was conducted for the purpose of forming an opinion on the City's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the examination procedures applied to the financial statements and, accordingly, we express no opinion on them.

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

March 30, 2017

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## FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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

CITY OF ALEXANDRIA  
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Years Ended December 31, 2013 and 2014

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-13	Receipts	Disbursements	12-31-13	Receipts	Disbursements	12-31-14
General	\$ 991,386	\$ 2,307,860	\$ 2,599,990	\$ 699,256	\$ 2,458,122	\$ 2,687,322	\$ 470,056
MVH	516,756	405,429	496,440	425,745	407,907	485,219	348,433
LR&S	(9,025)	50,215	36,624	4,566	45,522	22,245	27,843
Bob Rogers Center Non-Revers	(888)	2,375	1,384	103	2,030	304	1,829
Broyles Demolition	-	8,850	8,850	-	-	-	-
Trash Fund	(26)	262,812	205,843	56,943	260,171	214,144	102,970
Emergency Homeowner	-	50,292	50,292	-	-	420	(420)
Local Police Con't. Education	1,143	8,989	903	9,229	3,861	9,313	3,777
Clerk's Document Fees	455	50	505	-	-	-	-
Riverboat Wagering Tax Revenue	84,101	30,479	112,332	2,248	30,479	28,108	4,619
Park	96,331	103,609	90,945	108,995	104,325	135,190	78,130
User Fee Law Enf.Con't.Ed.Fund	14,894	572	-	15,466	605	-	16,071
Hazardous Waste Clean-Up	10,006	2,226	3,535	8,697	950	4,693	4,954
Rainy Day Fund	4,071	-	-	4,071	-	-	4,071
Police K-9 Donation Fund	1,645	250	839	1,056	752	1,166	642
Contaminated Land/Brown Fields	25,220	-	2,734	22,486	6,895	31,244	(1,863)
Levy Excess	6,185	-	-	6,185	-	6,185	-
Community Foundation ALS Grant	5	-	-	5	-	-	5
Econ. Dev. Food & Beverage	47,834	59,000	59,080	47,754	52,656	21,509	78,901
Slot Machine Wagering	167,353	263,121	38,480	391,994	231,044	201,065	421,973
C. C. I.	13,454	13,812	12,000	15,266	13,609	13,892	14,983
Cumulative Capital Development	56,589	21,825	24,091	54,323	21,851	-	76,174
Redevel Non-Rev	25,905	31,283	33,533	23,655	44,093	21,007	46,741
Police Equipment Donation	3,020	3,085	4,669	1,436	5,150	6,227	359
Economic Dev. Project (EDIT)	2,235	32,125	19,500	14,860	-	8,242	6,618
Defib Donation (05)	9	-	-	9	-	-	9
Storm Water Management	252,958	153,092	160,334	245,716	150,965	176,995	219,686
Alexandria Insurance	15,201	-	183	15,018	-	241	14,777
Police Pension	214,410	203,545	178,502	239,453	152,964	177,646	214,771
Fire Pension	151,529	99,783	128,180	123,132	117,070	135,843	104,359
City Court Fees Due County	3,732	-	3,732	-	-	-	-
Interpreter Grant	720	-	-	720	-	-	720
Orestes Court Ordinance Fees	145	-	145	-	-	-	-
Summitville O V Fines	1,210	-	1,210	-	-	-	-
Go-Kart Non-Revert	640	4,540	4,458	722	8,688	3,785	5,625
BRC Security Deposits	50	1,600	1,400	250	1,450	1,650	50
Police K-9 Donation Fund (2)	3,984	671	1,320	3,335	5,622	4,309	4,648
Court Unidentified	(120)	120	-	-	-	-	-
Court-Computerized	(15)	15	-	-	-	-	-
Dog Park Non-Revert	-	2,386	-	2,386	390	3,288	(512)
Probation Department	11,536	-	11,536	-	-	-	-
Agressive Driving Grant	89	-	-	89	-	-	89
Drug Recovery Funds	1,111	-	-	1,111	-	-	1,111
Ambulance Donation	1,709	-	-	1,709	190	-	1,899

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



CITY OF ALEXANDRIA  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2013 and 2014  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13	Receipts	Disbursements	Cash and Investments 12-31-14
Fire & Rescue Donation	219	5,505	5,018	706	5,000	5,000	706
Court Equipment Donation	149	-	149	-	-	-	-
A L S Donation Fund	135	-	-	135	-	-	135
FEMA Buy-Out Project (05)	2,303	-	-	2,303	-	-	2,303
Police Vest (DOJ) Grant	1,570	-	-	1,570	-	1,570	-
1999 State Fire Grant	410	-	-	410	-	-	410
Fire Non-Revert Fund	446,598	228,604	246,854	428,348	220,824	549,757	99,415
Unknown Grant	108	-	-	108	-	-	108
Fire Copy	95	50	80	65	112	-	177
St. Farm Safe Neighbors Grant	189	-	-	189	-	-	189
Emery Lee Bldg. Donation Fund	698	-	-	698	-	-	698
Lincoln Heights Project	17	-	17	-	-	-	-
Chamber Econ. Dev. Grant	1,415	-	-	1,415	-	-	1,415
Federal Cops Grant	760	-	-	760	-	-	760
Police Pull-Over Grant	(30)	623	-	593	397	397	593
Donations Fund	361	-	-	361	-	-	361
Animal Shelter Donation Fund	231	50	-	281	80	208	153
Pol.Car Restoration Donation	1,458	-	-	1,458	-	-	1,458
Dive Team Donation	1,765	-	1,765	-	-	-	-
Bike Donation	571	-	-	571	-	-	571
Ordinance Violations Fund	3,220	32,922	23,133	13,009	12,213	10,927	14,295
Harrison St.Tree Donation Proj	7,327	-	250	7,077	-	-	7,077
Tax Abatement	185	50	-	235	-	-	235
COIT Public Safety Fund	113,783	207,569	207,105	114,247	196,590	179,846	130,991
Court Non-Revert Fund	8,183	-	8,183	-	-	-	-
Alex Reserve Police Non-Revert	1,478	-	-	1,478	-	1,478	-
Animal Control Non-Revert	1,079	829	753	1,155	132	-	1,287
Mayor's Youth Commission	81	-	81	-	-	-	-
Park Tree Fund	119	300	50	369	900	960	309
Park Non-Reverting Operating	7,160	3,352	927	9,585	3,875	336	13,124
Payroll	13,698	702,840	707,441	9,097	724,119	718,488	14,728
Emery Lee Security Deposits	927	5,700	5,925	702	6,400	5,650	1,452
Pool Non-Revert Fund	1,120	-	-	1,120	-	-	1,120
Redevelopment Donation Fund	3,506	400	560	3,346	-	246	3,100
Park Donation	202	-	-	202	-	-	202
SRF Sewage Construction	319,476	126	106,892	212,710	12	212,717	5
Sewage Operating	101,508	1,212,551	1,170,231	143,828	1,286,997	1,327,913	102,912
Sewage Works Sinking	126,515	393,138	367,144	152,509	367,127	366,273	153,363
Sewage Cash Reserve	341,030	26,181	59	367,152	121	-	367,273
Water Operating	338,561	626,671	677,806	287,426	624,098	641,342	270,182
Water Meter Deposit	92,865	17,250	14,970	95,145	15,825	14,710	96,260
<b>Totals</b>	<b>\$ 4,658,592</b>	<b>\$ 7,588,722</b>	<b>\$ 7,838,962</b>	<b>\$ 4,408,352</b>	<b>\$ 7,592,183</b>	<b>\$ 8,439,070</b>	<b>\$ 3,561,465</b>

The notes to the financial statements 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, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
General	\$ 470,056	\$ 2,524,268	\$ 2,979,922	\$ 14,402
MVH	348,433	463,098	599,623	211,908
LR&S	27,843	55,701	9,478	74,066
Bob Rogers Center Non-Revers	1,829	1,960	2,915	874
Trash Fund	102,970	258,390	213,679	147,681
Emergency Homeowner	(420)	5,611	4,580	611
Local Police Con't. Education	3,777	5,120	5,541	3,356
Riverboat Wagering Tax Revenue	4,619	30,478	4,000	31,097
Park	78,130	111,886	160,383	29,633
User Fee Law Enf.Con't.Ed.Fund	16,071	588	12,000	4,659
Hazardous Waste Clean-Up	4,954	2,250	2,837	4,367
Rainy Day Fund	4,071	-	-	4,071
Police K-9 Donation Fund	642	-	583	59
Contaminated Land/Brown Fields	(1,863)	6,715	-	4,852
Community Foundation ALS Grant	5	2,089	1,633	461
Econ. Dev. Food & Beverage	78,901	-	28,984	49,917
Slot Machine Wagering	421,973	270,207	541,158	151,022
C.C.I.	14,983	12,923	12,578	15,328
Cumulative Capital Development	76,174	20,433	45,370	51,237
Redevel Non-Rev	46,741	32,234	39,403	39,572
Police Equipment Donation	359	8,175	4,844	3,690
Economic Dev. Project (EDIT)	6,618	-	-	6,618
Defib Donation (05)	9	-	-	9
Storm Water Management	219,686	166,173	142,323	243,536
Alexandria Insurance	14,777	-	180	14,597
Police Pension	214,771	168,918	171,338	212,351
Fire Pension	104,359	113,312	139,219	78,452
Interpreter Grant	720	-	-	720
Go-Kart Non-Revert	5,625	-	5,625	-
BRC Security Deposits	50	1,950	2,100	(100)
Police K-9 Donation Fund (2)	4,648	3,916	7,507	1,057
Dog Park Non-Revert	(512)	-	-	(512)
Blight Elimination Program	-	72,041	71,702	339
Clerk's Document Fund	-	50	-	50
Agressive Driving Grant	89	-	-	89
Drug Recovery Funds	1,111	-	295	816
Ambulance Donation	1,899	11,177	7,714	5,362

The notes to the financial statements 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, 2015  
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Fire & Rescue Donation	706	-	-	706
A L S Donation Fund	135	-	135	-
FEMA Buy-Out Project (05)	2,303	-	-	2,303
1999 State Fire Grant	410	-	-	410
Fire Non-Revert Fund	99,415	268,825	276,322	91,918
Unknown Grant	108	-	-	108
Fire Copy	177	46	1	222
St. Farm Safe Neighbors Grant	189	-	-	189
Emery Lee Bldg. Donation Fund	698	-	-	698
Chamber Econ. Dev. Grant	1,415	-	-	1,415
Federal Cops Grant	760	-	-	760
Police Pull-Over Grant	593	169	169	593
Donations Fund	361	-	-	361
Animal Shelter Donation Fund	153	249	220	182
Pol.Car Restoration Donation	1,458	-	-	1,458
Bike Donation	571	-	-	571
Ordinance Violations Fund	14,295	2,832	17,402	(275)
Harrison St.Tree Donation Proj	7,077	-	-	7,077
Tax Abatement	235	100	-	335
COIT Public Safety Fund	130,991	200,324	214,186	117,129
Animal Control Non-Revert	1,287	20	1,500	(193)
Park Tree Fund	309	300	600	9
Park Non-Reverting Operating	13,124	4,056	999	16,181
Payroll	14,728	755,187	759,805	10,110
Emery Lee Security Deposits	1,452	5,750	5,950	1,252
Pool Non-Revert Fund	1,120	-	1,120	-
Redevelopment Donation Fund	3,100	-	-	3,100
Park Donation	202	-	-	202
SRF Sewage Construction	5	-	5	-
Sewage Operating	102,912	1,068,251	1,176,864	(5,701)
Sewage Works Sinking	153,363	395,447	366,000	182,810
Sewage Cash Reserve	367,273	145	-	367,418
Water Operating	270,182	605,136	614,861	260,457
Water Meter Deposit	96,260	20,625	13,645	103,240
Totals	<u>\$ 3,561,465</u>	<u>\$ 7,677,125</u>	<u>\$ 8,667,298</u>	<u>\$ 2,571,292</u>

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

CITY OF ALEXANDRIA  
NOTES TO FINANCIAL STATEMENTS

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

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

*B. Basis of Accounting*

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

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

*C. Cash and Investments*

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

*D. Receipts*

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

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

*Licenses and permits.* Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

CITY OF ALEXANDRIA  
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 City. It includes all expenditures for the reduction of the principal and interest of the City's general obligation indebtedness.

CITY OF ALEXANDRIA  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*Capital outlay.* Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

*Utility operating expenses.* Amounts disbursed for operating the utilities.

*Other disbursements.* Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

**Note 4. Deposits and Investments**

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing 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  
One North Capitol, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

CITY OF ALEXANDRIA  
NOTES TO FINANCIAL STATEMENTS  
(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 STATEMENTS  
(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  
One North Capitol, 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. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. This is a result of reimbursement for expenditures made by the City that were not received by December 31, 2015.

**Note 8. Other Postemployment Benefits**

The City provides to eligible retirees and their spouses 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.

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#### OTHER INFORMATION - UNEXAMINED

The City's Annual Financial 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 statements contained in this report and the financial information presented in the City's Annual Financial Report 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 other information presented was approved by management of the City. It is presented as intended by the City.

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CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013

	General	MVH	LR&S	Bob Rogers Center Non-Revers	Broyles Demolition	Trash Fund	Emergency Homeowner	Local Police Con't. Education
Cash and investments - beginning	\$ 991,386	\$ 516,756	\$ (9,025)	\$ (888)	\$ -	\$ (26)	\$ -	\$ 1,143
Receipts:								
Taxes	1,324,949	165,385	-	-	-	-	-	-
Licenses and permits	38,156	-	-	-	-	-	-	-
Intergovernmental receipts	727,320	238,278	50,215	-	8,850	-	50,292	-
Charges for services	185,308	1,400	-	2,375	-	262,812	-	-
Fines and forfeits	986	-	-	-	-	-	-	8,989
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	31,141	366	-	-	-	-	-	-
Total receipts	<u>2,307,860</u>	<u>405,429</u>	<u>50,215</u>	<u>2,375</u>	<u>8,850</u>	<u>262,812</u>	<u>50,292</u>	<u>8,989</u>
Disbursements:								
Personal services	2,180,527	258,058	-	-	-	-	-	-
Supplies	124,848	126,274	-	76	-	-	-	-
Other services and charges	275,150	81,137	32,525	1,153	8,850	205,246	50,292	903
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	4,080	26,589	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	15,385	4,382	4,099	155	-	597	-	-
Total disbursements	<u>2,599,990</u>	<u>496,440</u>	<u>36,624</u>	<u>1,384</u>	<u>8,850</u>	<u>205,843</u>	<u>50,292</u>	<u>903</u>
Excess (deficiency) of receipts over disbursements	<u>(292,130)</u>	<u>(91,011)</u>	<u>13,591</u>	<u>991</u>	<u>-</u>	<u>56,969</u>	<u>-</u>	<u>8,086</u>
Cash and investments - ending	<u>\$ 699,256</u>	<u>\$ 425,745</u>	<u>\$ 4,566</u>	<u>\$ 103</u>	<u>\$ -</u>	<u>\$ 56,943</u>	<u>\$ -</u>	<u>\$ 9,229</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Clerk's Document Fees	Riverboat Wagering Tax Revenue	Park	User Fee Law Enf. Con't.Ed.Fund	Hazardous Waste Clean-Up	Rainy Day Fund	Police K-9 Donation Fund	Contaminated Land/Brown Fields
Cash and investments - beginning	\$ 455	\$ 84,101	\$ 96,331	\$ 14,894	\$ 10,006	\$ 4,071	\$ 1,645	\$ 25,220
Receipts:								
Taxes	-	-	69,815	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	30,479	6,552	-	-	-	-	-
Charges for services	50	-	25,340	-	2,226	-	-	-
Fines and forfeits	-	-	-	572	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	1,902	-	-	-	250	-
Total receipts	<u>50</u>	<u>30,479</u>	<u>103,609</u>	<u>572</u>	<u>2,226</u>	<u>-</u>	<u>250</u>	<u>-</u>
Disbursements:								
Personal services	-	-	29,965	-	-	-	-	-
Supplies	-	-	9,261	-	3,535	-	-	-
Other services and charges	-	112,332	50,216	-	-	-	839	2,734
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	749	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	505	-	754	-	-	-	-	-
Total disbursements	<u>505</u>	<u>112,332</u>	<u>90,945</u>	<u>-</u>	<u>3,535</u>	<u>-</u>	<u>839</u>	<u>2,734</u>
Excess (deficiency) of receipts over disbursements	<u>(455)</u>	<u>(81,853)</u>	<u>12,664</u>	<u>572</u>	<u>(1,309)</u>	<u>-</u>	<u>(589)</u>	<u>(2,734)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 2,248</u>	<u>\$ 108,995</u>	<u>\$ 15,466</u>	<u>\$ 8,697</u>	<u>\$ 4,071</u>	<u>\$ 1,056</u>	<u>\$ 22,486</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Levy Excess	Community Foundation ALS Grant	Econ. Dev. Food & Beverage	Slot Machine Wagering	C.C.I.	Cumulative Capital Development	Redevel Non-Rev	Police Equipment Donation
Cash and investments - beginning	\$ 6,185	\$ 5	\$ 47,834	\$ 167,353	\$ 13,454	\$ 56,589	\$ 25,905	\$ 3,020
Receipts:								
Taxes	-	-	59,000	-	-	19,936	29,684	-
Licenses and permits	-	-	-	-	-	-	419	-
Intergovernmental receipts	-	-	-	263,121	13,812	1,871	-	-
Charges for services	-	-	-	-	-	-	2	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	18	1,178	3,085
Total receipts	<u>-</u>	<u>-</u>	<u>59,000</u>	<u>263,121</u>	<u>13,812</u>	<u>21,825</u>	<u>31,283</u>	<u>3,085</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	4,669
Other services and charges	-	-	-	142	-	24,091	33,533	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	59,080	38,338	12,000	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>59,080</u>	<u>38,480</u>	<u>12,000</u>	<u>24,091</u>	<u>33,533</u>	<u>4,669</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(80)</u>	<u>224,641</u>	<u>1,812</u>	<u>(2,266)</u>	<u>(2,250)</u>	<u>(1,584)</u>
Cash and investments - ending	<u>\$ 6,185</u>	<u>\$ 5</u>	<u>\$ 47,754</u>	<u>\$ 391,994</u>	<u>\$ 15,266</u>	<u>\$ 54,323</u>	<u>\$ 23,655</u>	<u>\$ 1,436</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Economic Dev. Project (EDIT)	Defib Donation (05)	Storm Water Management	Alexandria Insurance	Police Pension	Fire Pension	City Court Fees Due County	Interpreter Grant
Cash and investments - beginning	\$ 2,235	\$ 9	\$ 252,958	\$ 15,201	\$ 214,410	\$ 151,529	\$ 3,732	\$ 720
Receipts:								
Taxes	-	-	135,054	-	15,514	11,636	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	17,799	-	187,957	86,585	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	32,125	-	239	-	74	1,562	-	-
Total receipts	32,125	-	153,092	-	203,545	99,783	-	-
Disbursements:								
Personal services	-	-	93,551	-	178,491	128,115	-	-
Supplies	-	-	19,323	-	11	11	-	-
Other services and charges	19,500	-	23,883	183	-	54	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	19,478	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	4,099	-	-	-	3,732	-
Total disbursements	19,500	-	160,334	183	178,502	128,180	3,732	-
Excess (deficiency) of receipts over disbursements	12,625	-	(7,242)	(183)	25,043	(28,397)	(3,732)	-
Cash and investments - ending	\$ 14,860	\$ 9	\$ 245,716	\$ 15,018	\$ 239,453	\$ 123,132	\$ -	\$ 720



CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Orestes Court Ordinance Fees	Summitville O V Fines	Go-Kart Non-Revert	BRC Security Deposits	Police K-9 Donation Fund (2)	Court Unidentified	Court- Computerized	Dog Park Non-Revert
Cash and investments - beginning	\$ 145	\$ 1,210	\$ 640	\$ 50	\$ 3,984	\$ (120)	\$ (15)	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	1,600	-	-	-	-
Fines and forfeits	-	-	-	-	-	120	15	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	4,540	-	671	-	-	2,386
Total receipts	-	-	4,540	1,600	671	120	15	2,386
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	4,458	-	522	-	-	-
Other services and charges	-	-	-	-	548	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	250	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	145	1,210	-	1,400	-	-	-	-
Total disbursements	145	1,210	4,458	1,400	1,320	-	-	-
Excess (deficiency) of receipts over disbursements	(145)	(1,210)	82	200	(649)	120	15	2,386
Cash and investments - ending	\$ -	\$ -	\$ 722	\$ 250	\$ 3,335	\$ -	\$ -	\$ 2,386

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Probation Department	Agressive Driving Grant	Drug Recovery Funds	Ambulance Donation	Fire & Rescue Donation	Court Equipment Donation	A L S Donation Fund	FEMA Buy-Out Project (05)
Cash and investments - beginning	\$ 11,536	\$ 89	\$ 1,111	\$ 1,709	\$ 219	\$ 149	\$ 135	\$ 2,303
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	5,505	-	-	-
Total receipts	-	-	-	-	5,505	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	5,018	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	11,536	-	-	-	-	149	-	-
Total disbursements	11,536	-	-	-	5,018	149	-	-
Excess (deficiency) of receipts over disbursements	(11,536)	-	-	-	487	(149)	-	-
Cash and investments - ending	\$ -	\$ 89	\$ 1,111	\$ 1,709	\$ 706	\$ -	\$ 135	\$ 2,303

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Police Vest (DOJ) Grant	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	\$ 1,570	\$ 410	\$ 446,598	\$ 108	\$ 95	\$ 189	\$ 698	\$ 17
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	228,604	-	50	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	228,604	-	50	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	34,095	-	80	-	-	-
Other services and charges	-	-	71,555	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	139,926	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	1,278	-	-	-	-	17
Total disbursements	-	-	246,854	-	80	-	-	17
Excess (deficiency) of receipts over disbursements	-	-	(18,250)	-	(30)	-	-	(17)
Cash and investments - ending	\$ 1,570	\$ 410	\$ 428,348	\$ 108	\$ 65	\$ 189	\$ 698	\$ -

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Chamber Econ. Dev. Grant	Federal Cops Grant	Police Pull-Over Grant	Donations Fund	Animal Shelter Donation Fund	Pol.Car Restoration Donation	Dive Team Donation	Bike Donation
Cash and investments - beginning	\$ 1,415	\$ 760	\$ (30)	\$ 361	\$ 231	\$ 1,458	\$ 1,765	\$ 571
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	623	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	50	-	-	-
Total receipts	-	-	623	-	50	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	1,765	-
Total disbursements	-	-	-	-	-	-	1,765	-
Excess (deficiency) of receipts over disbursements	-	-	623	-	50	-	(1,765)	-
Cash and investments - ending	\$ 1,415	\$ 760	\$ 593	\$ 361	\$ 281	\$ 1,458	\$ -	\$ 571

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Ordinance Violations Fund	Harrison St.Tree Donation Proj	Tax Abatement	COIT Public Safety Fund	Court Non-Revert Fund	Alex Reserve Police Non-Revert	Animal Control Non-Revert	Mayor's Youth Commission
Cash and investments - beginning	\$ 3,220	\$ 7,327	\$ 185	\$ 113,783	\$ 8,183	\$ 1,478	\$ 1,079	\$ 81
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	50	-	-	-	-	-
Intergovernmental receipts	-	-	-	193,764	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	32,922	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	13,805	-	-	829	-
Total receipts	<u>32,922</u>	<u>-</u>	<u>50</u>	<u>207,569</u>	<u>-</u>	<u>-</u>	<u>829</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	207,105	-	-	-	-
Supplies	2,822	-	-	-	-	-	753	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	20,311	250	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	8,183	-	-	81
Total disbursements	<u>23,133</u>	<u>250</u>	<u>-</u>	<u>207,105</u>	<u>8,183</u>	<u>-</u>	<u>753</u>	<u>81</u>
Excess (deficiency) of receipts over disbursements	<u>9,789</u>	<u>(250)</u>	<u>50</u>	<u>464</u>	<u>(8,183)</u>	<u>-</u>	<u>76</u>	<u>(81)</u>
Cash and investments - ending	<u>\$ 13,009</u>	<u>\$ 7,077</u>	<u>\$ 235</u>	<u>\$ 114,247</u>	<u>\$ -</u>	<u>\$ 1,478</u>	<u>\$ 1,155</u>	<u>\$ -</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Park Tree Fund	Park Non-Reverting Operating	Payroll	Emery Lee Security Deposits	Pool Non-Revert Fund	Redevelopment Donation Fund	Park Donation
Cash and investments - beginning	\$ 119	\$ 7,160	\$ 13,698	\$ 927	\$ 1,120	\$ 3,506	\$ 202
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	300	-	-	5,700	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	3,352	702,840	-	-	400	-
Total receipts	<u>300</u>	<u>3,352</u>	<u>702,840</u>	<u>5,700</u>	<u>-</u>	<u>400</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	50	927	-	-	-	560	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	707,441	5,925	-	-	-
Total disbursements	<u>50</u>	<u>927</u>	<u>707,441</u>	<u>5,925</u>	<u>-</u>	<u>560</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>250</u>	<u>2,425</u>	<u>(4,601)</u>	<u>(225)</u>	<u>-</u>	<u>(160)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 369</u>	<u>\$ 9,585</u>	<u>\$ 9,097</u>	<u>\$ 702</u>	<u>\$ 1,120</u>	<u>\$ 3,346</u>	<u>\$ 202</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	SRF Sewage Construction	Sewage Operating	Sewage Works Sinking	Sewage Cash Reserve	Water Operating	Water Meter Deposit	Totals
Cash and investments - beginning	\$ 319,476	\$ 101,508	\$ 126,515	\$ 341,030	\$ 338,561	\$ 92,865	\$ 4,658,592
Receipts:							
Taxes	-	-	-	-	-	-	1,830,973
Licenses and permits	-	-	-	-	-	-	38,625
Intergovernmental receipts	-	-	-	-	-	-	1,877,518
Charges for services	-	-	-	-	-	-	715,767
Fines and forfeits	-	-	-	-	-	-	43,604
Utility fees	-	1,097,454	-	-	597,671	17,250	1,712,375
Penalties	-	400	-	-	3,960	-	4,360
Other receipts	126	114,697	393,138	26,181	25,040	-	1,365,500
Total receipts	<u>126</u>	<u>1,212,551</u>	<u>393,138</u>	<u>26,181</u>	<u>626,671</u>	<u>17,250</u>	<u>7,588,722</u>
Disbursements:							
Personal services	-	256,929	-	-	231,305	-	3,564,046
Supplies	-	-	-	-	-	-	335,756
Other services and charges	-	26,536	-	-	18,564	-	1,041,503
Debt service - principal and interest	106,892	419,065	367,144	-	-	-	893,101
Capital outlay	-	52,160	-	-	33,325	-	406,536
Utility operating expenses	-	413,664	-	-	358,833	-	772,497
Other disbursements	-	1,877	-	59	35,779	14,970	825,523
Total disbursements	<u>106,892</u>	<u>1,170,231</u>	<u>367,144</u>	<u>59</u>	<u>677,806</u>	<u>14,970</u>	<u>7,838,962</u>
Excess (deficiency) of receipts over disbursements	<u>(106,766)</u>	<u>42,320</u>	<u>25,994</u>	<u>26,122</u>	<u>(51,135)</u>	<u>2,280</u>	<u>(250,240)</u>
Cash and investments - ending	<u>\$ 212,710</u>	<u>\$ 143,828</u>	<u>\$ 152,509</u>	<u>\$ 367,152</u>	<u>\$ 287,426</u>	<u>\$ 95,145</u>	<u>\$ 4,408,352</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014

	General	MVH	LR&S	Bob Rogers Center Non-Revers	Broyles Demolition	Trash Fund	Emergency Homeowner	Local Police Con't. Education
Cash and investments - beginning	\$ 699,256	\$ 425,745	\$ 4,566	\$ 103	\$ -	\$ 56,943	\$ -	\$ 9,229
Receipts:								
Taxes	1,419,797	88,652	-	-	-	-	-	-
Licenses and permits	33,728	-	-	-	-	-	-	-
Intergovernmental receipts	767,059	310,842	45,522	-	-	-	-	-
Charges for services	173,025	2,736	-	2,030	-	259,486	-	3,861
Fines and forfeits	413	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	64,100	5,677	-	-	-	685	-	-
Total receipts	<u>2,458,122</u>	<u>407,907</u>	<u>45,522</u>	<u>2,030</u>	<u>-</u>	<u>260,171</u>	<u>-</u>	<u>3,861</u>
Disbursements:								
Personal services	2,194,783	285,050	-	-	-	-	-	-
Supplies	122,020	55,998	-	-	-	-	-	-
Other services and charges	309,318	87,420	16,449	304	-	213,174	-	9,313
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	58,452	21,223	-	-	-	-	420	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	2,749	35,528	5,796	-	-	970	-	-
Total disbursements	<u>2,687,322</u>	<u>485,219</u>	<u>22,245</u>	<u>304</u>	<u>-</u>	<u>214,144</u>	<u>420</u>	<u>9,313</u>
Excess (deficiency) of receipts over disbursements	<u>(229,200)</u>	<u>(77,312)</u>	<u>23,277</u>	<u>1,726</u>	<u>-</u>	<u>46,027</u>	<u>(420)</u>	<u>(5,452)</u>
Cash and investments - ending	<u>\$ 470,056</u>	<u>\$ 348,433</u>	<u>\$ 27,843</u>	<u>\$ 1,829</u>	<u>\$ -</u>	<u>\$ 102,970</u>	<u>\$ (420)</u>	<u>\$ 3,777</u>



CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Clerk's Document Fees	Riverboat Wagering Tax Revenue	Park	User Fee Law Enf. Con't.Ed.Fund	Hazardous Waste Clean-Up	Rainy Day Fund	Police K-9 Donation Fund	Contaminated Land/Brown Fields
Cash and investments - beginning	\$ -	\$ 2,248	\$ 108,995	\$ 15,466	\$ 8,697	\$ 4,071	\$ 1,056	\$ 22,486
Receipts:								
Taxes	-	-	69,329	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	30,479	7,339	-	-	-	-	-
Charges for services	-	-	25,396	-	950	-	-	-
Fines and forfeits	-	-	-	605	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	2,261	-	-	-	752	6,895
Total receipts	-	30,479	104,325	605	950	-	752	6,895
Disbursements:								
Personal services	-	-	42,376	-	-	-	-	-
Supplies	-	-	18,616	-	-	-	-	-
Other services and charges	-	28,108	65,338	-	4,693	-	1,166	31,244
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	6,754	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	2,106	-	-	-	-	-
Total disbursements	-	28,108	135,190	-	4,693	-	1,166	31,244
Excess (deficiency) of receipts over disbursements	-	2,371	(30,865)	605	(3,743)	-	(414)	(24,349)
Cash and investments - ending	\$ -	\$ 4,619	\$ 78,130	\$ 16,071	\$ 4,954	\$ 4,071	\$ 642	\$ (1,863)

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Levy Excess	Community Foundation ALS Grant	Econ. Dev. Food & Beverage	Slot Machine Wagering	C.C.I.	Cumulative Capital Development	Relevel Non-Rev	Police Equipment Donation
Cash and investments - beginning	\$ 6,185	\$ 5	\$ 47,754	\$ 391,994	\$ 15,266	\$ 54,323	\$ 23,655	\$ 1,436
Receipts:								
Taxes	-	-	52,656	-	-	19,737	26,154	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	231,044	13,609	2,089	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	25	17,939	5,150
Total receipts	<u>-</u>	<u>-</u>	<u>52,656</u>	<u>231,044</u>	<u>13,609</u>	<u>21,851</u>	<u>44,093</u>	<u>5,150</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	21,007	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	21,509	201,065	13,892	-	-	6,227
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	6,185	-	-	-	-	-	-	-
Total disbursements	<u>6,185</u>	<u>-</u>	<u>21,509</u>	<u>201,065</u>	<u>13,892</u>	<u>-</u>	<u>21,007</u>	<u>6,227</u>
Excess (deficiency) of receipts over disbursements	<u>(6,185)</u>	<u>-</u>	<u>31,147</u>	<u>29,979</u>	<u>(283)</u>	<u>21,851</u>	<u>23,086</u>	<u>(1,077)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 78,901</u>	<u>\$ 421,973</u>	<u>\$ 14,983</u>	<u>\$ 76,174</u>	<u>\$ 46,741</u>	<u>\$ 359</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Economic Dev. Project (EDIT)	Defib Donation (05)	Storm Water Management	Alexandria Insurance	Police Pension	Fire Pension	City Court Fees Due County	Interpreter Grant
Cash and investments - beginning	\$ 14,860	\$ 9	\$ 245,716	\$ 15,018	\$ 239,453	\$ 123,132	\$ -	\$ 720
Receipts:								
Taxes	-	-	134,097	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	14,196	-	152,864	116,244	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	2,672	-	100	826	-	-
Total receipts	-	-	150,965	-	152,964	117,070	-	-
Disbursements:								
Personal services	-	-	100,161	-	177,589	135,719	-	-
Supplies	-	-	10,534	-	7	7	-	-
Other services and charges	8,242	-	19,274	241	50	117	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	47,026	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	8,242	-	176,995	241	177,646	135,843	-	-
Excess (deficiency) of receipts over disbursements	(8,242)	-	(26,030)	(241)	(24,682)	(18,773)	-	-
Cash and investments - ending	\$ 6,618	\$ 9	\$ 219,686	\$ 14,777	\$ 214,771	\$ 104,359	\$ -	\$ 720

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Orestes Court Ordinance Fees	Summitville O V Fines	Go-Kart Non-Revert	BRC Security Deposits	Police K-9 Donation Fund (2)	Court Unidentified	Court- Computerized	Dog Park Non-Revert
Cash and investments - beginning	\$ -	\$ -	\$ 722	\$ 250	\$ 3,335	\$ -	\$ -	\$ 2,386
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	1,450	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	8,688	-	5,622	-	-	390
Total receipts	-	-	8,688	1,450	5,622	-	-	390
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	3,785	-	4,309	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	3,288
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,650	-	-	-	-
Total disbursements	-	-	3,785	1,650	4,309	-	-	3,288
Excess (deficiency) of receipts over disbursements	-	-	4,903	(200)	1,313	-	-	(2,898)
Cash and investments - ending	\$ -	\$ -	\$ 5,625	\$ 50	\$ 4,648	\$ -	\$ -	\$ (512)

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Probation Department	Agressive Driving Grant	Drug Recovery Funds	Ambulance Donation	Fire & Rescue Donation	Court Equipment Donation	A L S Donation Fund	FEMA Buy-Out Project (05)
Cash and investments - beginning	\$ -	\$ 89	\$ 1,111	\$ 1,709	\$ 706	\$ -	\$ 135	\$ 2,303
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	190	5,000	-	-	-
Total receipts	-	-	-	190	5,000	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	5,000	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	5,000	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	190	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 89</u>	<u>\$ 1,111</u>	<u>\$ 1,899</u>	<u>\$ 706</u>	<u>\$ -</u>	<u>\$ 135</u>	<u>\$ 2,303</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Police Vest (DOJ) Grant	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	\$ 1,570	\$ 410	\$ 428,348	\$ 108	\$ 65	\$ 189	\$ 698	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	220,824	-	112	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	220,824	-	112	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	246,948	-	-	-	-	-
Other services and charges	-	-	15,850	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	1,570	-	286,959	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,570	-	549,757	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(1,570)	-	(328,933)	-	112	-	-	-
Cash and investments - ending	\$ -	\$ 410	\$ 99,415	\$ 108	\$ 177	\$ 189	\$ 698	\$ -

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Chamber Econ. Dev. Grant	Federal Cops Grant	Police Pull-Over Grant	Donations Fund	Animal Shelter Donation Fund	Pol.Car Restoration Donation	Dive Team Donation	Bike Donation
Cash and investments - beginning	\$ 1,415	\$ 760	\$ 593	\$ 361	\$ 281	\$ 1,458	\$ -	\$ 571
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	397	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	80	-	-	-
Total receipts	-	-	397	-	80	-	-	-
Disbursements:								
Personal services	-	-	397	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	208	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	397	-	208	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(128)	-	-	-
Cash and investments - ending	<u>\$ 1,415</u>	<u>\$ 760</u>	<u>\$ 593</u>	<u>\$ 361</u>	<u>\$ 153</u>	<u>\$ 1,458</u>	<u>\$ -</u>	<u>\$ 571</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Ordinance Violations Fund	Harrison St.Tree Donation Proj	Tax Abatement	COIT Public Safety Fund	Court Non-Revert Fund	Alex Reserve Police Non-Revert	Animal Control Non-Revert	Mayor's Youth Commission
Cash and investments - beginning	\$ 13,009	\$ 7,077	\$ 235	\$ 114,247	\$ -	\$ 1,478	\$ 1,155	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	196,590	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	12,213	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	132	-
Total receipts	<u>12,213</u>	<u>-</u>	<u>-</u>	<u>196,590</u>	<u>-</u>	<u>-</u>	<u>132</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	179,846	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	1,478	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	10,927	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>10,927</u>	<u>-</u>	<u>-</u>	<u>179,846</u>	<u>-</u>	<u>1,478</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>1,286</u>	<u>-</u>	<u>-</u>	<u>16,744</u>	<u>-</u>	<u>(1,478)</u>	<u>132</u>	<u>-</u>
Cash and investments - ending	<u>\$ 14,295</u>	<u>\$ 7,077</u>	<u>\$ 235</u>	<u>\$ 130,991</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,287</u>	<u>\$ -</u>



CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	Park Tree Fund	Park Non-Reverting Operating	Payroll	Emery Lee Security Deposits	Pool Non-Revert Fund	Redevelopment Donation Fund	Park Donation
Cash and investments - beginning	\$ 369	\$ 9,585	\$ 9,097	\$ 702	\$ 1,120	\$ 3,346	\$ 202
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	6,400	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	900	3,875	724,119	-	-	-	-
Total receipts	<u>900</u>	<u>3,875</u>	<u>724,119</u>	<u>6,400</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	960	336	-	-	-	246	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	718,488	5,650	-	-	-
Total disbursements	<u>960</u>	<u>336</u>	<u>718,488</u>	<u>5,650</u>	<u>-</u>	<u>246</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(60)</u>	<u>3,539</u>	<u>5,631</u>	<u>750</u>	<u>-</u>	<u>(246)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 309</u>	<u>\$ 13,124</u>	<u>\$ 14,728</u>	<u>\$ 1,452</u>	<u>\$ 1,120</u>	<u>\$ 3,100</u>	<u>\$ 202</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2014  
 (Continued)

	SRF Sewage Construction	Sewage Operating	Sewage Works Sinking	Sewage Cash Reserve	Water Operating	Water Meter Deposit	Totals
Cash and investments - beginning	\$ 212,710	\$ 143,828	\$ 152,509	\$ 367,152	\$ 287,426	\$ 95,145	\$ 4,408,352
Receipts:							
Taxes	-	-	-	-	-	-	1,810,422
Licenses and permits	-	-	-	-	-	-	33,728
Intergovernmental receipts	-	-	-	-	-	-	1,888,274
Charges for services	-	-	-	-	-	-	696,270
Fines and forfeits	-	-	-	-	-	-	13,231
Utility fees	-	1,065,622	-	-	607,334	15,825	1,688,781
Other receipts	12	221,375	367,127	121	16,764	-	1,461,477
Total receipts	<u>12</u>	<u>1,286,997</u>	<u>367,127</u>	<u>121</u>	<u>624,098</u>	<u>15,825</u>	<u>7,592,183</u>
Disbursements:							
Personal services	-	269,594	-	-	235,712	-	3,621,227
Supplies	-	-	-	-	-	-	459,130
Other services and charges	-	29,719	-	-	21,493	-	893,842
Debt service - principal and interest	-	397,702	366,273	-	-	-	763,975
Capital outlay	212,717	91,030	-	-	31,837	-	1,014,896
Utility operating expenses	-	539,466	-	-	352,300	-	891,766
Other disbursements	-	402	-	-	-	14,710	794,234
Total disbursements	<u>212,717</u>	<u>1,327,913</u>	<u>366,273</u>	<u>-</u>	<u>641,342</u>	<u>14,710</u>	<u>8,439,070</u>
Excess (deficiency) of receipts over disbursements	<u>(212,705)</u>	<u>(40,916)</u>	<u>854</u>	<u>121</u>	<u>(17,244)</u>	<u>1,115</u>	<u>(846,887)</u>
Cash and investments - ending	<u>\$ 5</u>	<u>\$ 102,912</u>	<u>\$ 153,363</u>	<u>\$ 367,273</u>	<u>\$ 270,182</u>	<u>\$ 96,260</u>	<u>\$ 3,561,465</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015

	General	MVH	LR&S	Bob Rogers Center Non-Revers	Trash Fund	Emergency Homeowner	Local Police Con't. Education	Riverboat Wagering Tax Revenue
Cash and investments - beginning	\$ 470,056	\$ 348,433	\$ 27,843	\$ 1,829	\$ 102,970	\$ (420)	\$ 3,777	\$ 4,619
Receipts:								
Taxes	1,481,910	112,893	-	-	-	-	-	-
Licenses and permits	33,125	-	-	-	-	-	-	-
Intergovernmental receipts	788,308	340,952	46,223	-	-	-	-	30,478
Charges for services	203,211	9,192	-	1,960	258,335	-	-	-
Fines and forfeits	50	-	-	-	-	-	5,120	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	17,664	61	9,478	-	55	5,611	-	-
Total receipts	<u>2,524,268</u>	<u>463,098</u>	<u>55,701</u>	<u>1,960</u>	<u>258,390</u>	<u>5,611</u>	<u>5,120</u>	<u>30,478</u>
Disbursements:								
Personal services	2,451,643	282,572	-	-	-	-	-	-
Supplies	106,339	153,253	-	-	-	-	-	4,000
Other services and charges	339,934	96,434	-	2,915	213,226	4,580	5,541	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	64,506	25,000	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	17,500	42,364	9,478	-	453	-	-	-
Total disbursements	<u>2,979,922</u>	<u>599,623</u>	<u>9,478</u>	<u>2,915</u>	<u>213,679</u>	<u>4,580</u>	<u>5,541</u>	<u>4,000</u>
Excess (deficiency) of receipts over disbursements	<u>(455,654)</u>	<u>(136,525)</u>	<u>46,223</u>	<u>(955)</u>	<u>44,711</u>	<u>1,031</u>	<u>(421)</u>	<u>26,478</u>
Cash and investments - ending	<u>\$ 14,402</u>	<u>\$ 211,908</u>	<u>\$ 74,066</u>	<u>\$ 874</u>	<u>\$ 147,681</u>	<u>\$ 611</u>	<u>\$ 3,356</u>	<u>\$ 31,097</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Park	User Fee Law Enf. Con't.Ed.Fund	Hazardous Waste Clean-Up	Rainy Day Fund	Police K-9 Donation Fund	Contaminated Land/Brown Fields	Community Foundation ALS Grant	Econ. Dev. Food & Beverage
Cash and investments - beginning	\$ 78,130	\$ 16,071	\$ 4,954	\$ 4,071	\$ 642	\$ (1,863)	\$ 5	\$ 78,901
Receipts:								
Taxes	75,236	-	-	-	-	-	-	-
Licenses and permits	-	588	-	-	-	-	-	-
Intergovernmental receipts	7,808	-	-	-	-	6,715	-	-
Charges for services	27,036	-	2,250	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	1,806	-	-	-	-	-	2,089	-
<b>Total receipts</b>	<b>111,886</b>	<b>588</b>	<b>2,250</b>	<b>-</b>	<b>-</b>	<b>6,715</b>	<b>2,089</b>	<b>-</b>
Disbursements:								
Personal services	47,705	-	-	-	-	-	-	-
Supplies	16,003	-	-	-	583	-	1,633	-
Other services and charges	83,581	-	2,837	-	-	-	-	28,984
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	11,403	12,000	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	1,691	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>160,383</b>	<b>12,000</b>	<b>2,837</b>	<b>-</b>	<b>583</b>	<b>-</b>	<b>1,633</b>	<b>28,984</b>
Excess (deficiency) of receipts over disbursements	(48,497)	(11,412)	(587)	-	(583)	6,715	456	(28,984)
Cash and investments - ending	\$ 29,633	\$ 4,659	\$ 4,367	\$ 4,071	\$ 59	\$ 4,852	\$ 461	\$ 49,917

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Slot Machine Wagering	C.C.I.	Cumulative Capital Development	Reevel Non-Rev	Police Equipment Donation	Economic Dev. Project (EDIT)	Defib Donation (05)	Storm Water Management
Cash and investments - beginning	\$ 421,973	\$ 14,983	\$ 76,174	\$ 46,741	\$ 359	\$ 6,618	\$ 9	\$ 219,686
Receipts:								
Taxes	-	-	18,403	27,153	-	-	-	150,549
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	270,207	12,923	1,910	-	-	-	-	15,624
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	120	5,081	8,175	-	-	-
Total receipts	<u>270,207</u>	<u>12,923</u>	<u>20,433</u>	<u>32,234</u>	<u>8,175</u>	<u>-</u>	<u>-</u>	<u>166,173</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	113,518
Supplies	-	-	-	-	-	-	-	11,001
Other services and charges	541,158	378	-	30,403	-	-	-	9,201
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	12,200	45,370	-	4,844	-	-	8,603
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	9,000	-	-	-	-
Total disbursements	<u>541,158</u>	<u>12,578</u>	<u>45,370</u>	<u>39,403</u>	<u>4,844</u>	<u>-</u>	<u>-</u>	<u>142,323</u>
Excess (deficiency) of receipts over disbursements	<u>(270,951)</u>	<u>345</u>	<u>(24,937)</u>	<u>(7,169)</u>	<u>3,331</u>	<u>-</u>	<u>-</u>	<u>23,850</u>
Cash and investments - ending	<u>\$ 151,022</u>	<u>\$ 15,328</u>	<u>\$ 51,237</u>	<u>\$ 39,572</u>	<u>\$ 3,690</u>	<u>\$ 6,618</u>	<u>\$ 9</u>	<u>\$ 243,536</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Alexandria Insurance	Police Pension	Fire Pension	Interpreter Grant	Go-Kart Non-Revert	BRC Security Deposits	Police K-9 Donation Fund (2)	Dog Park Non-Revert
Cash and investments - beginning	\$ 14,777	\$ 214,771	\$ 104,359	\$ 720	\$ 5,625	\$ 50	\$ 4,648	\$ (512)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	1,950	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	168,918	113,312	-	-	-	3,916	-
Total receipts	<u>-</u>	<u>168,918</u>	<u>113,312</u>	<u>-</u>	<u>-</u>	<u>1,950</u>	<u>3,916</u>	<u>-</u>
Disbursements:								
Personal services	-	171,271	139,136	-	-	-	-	-
Supplies	-	16	16	-	-	-	-	-
Other services and charges	180	51	67	-	-	-	7,507	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	5,625	2,100	-	-
Total disbursements	<u>180</u>	<u>171,338</u>	<u>139,219</u>	<u>-</u>	<u>5,625</u>	<u>2,100</u>	<u>7,507</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(180)</u>	<u>(2,420)</u>	<u>(25,907)</u>	<u>-</u>	<u>(5,625)</u>	<u>(150)</u>	<u>(3,591)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 14,597</u>	<u>\$ 212,351</u>	<u>\$ 78,452</u>	<u>\$ 720</u>	<u>\$ -</u>	<u>\$ (100)</u>	<u>\$ 1,057</u>	<u>\$ (512)</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Blight Elimination Program	Clerk's Document Fund	Agressive Driving Grant	Drug Recovery Funds	Ambulance Donation	Fire & Rescue Donation	A L S Donation Fund	FEMA Buy-Out Project (05)
Cash and investments - beginning	\$ -	\$ -	\$ 89	\$ 1,111	\$ 1,899	\$ 706	\$ 135	\$ 2,303
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	50	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	72,041	-	-	-	11,177	-	-	-
Total receipts	<u>72,041</u>	<u>50</u>	<u>-</u>	<u>-</u>	<u>11,177</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	295	-	-	135	-
Other services and charges	71,702	-	-	-	7,714	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>71,702</u>	<u>-</u>	<u>-</u>	<u>295</u>	<u>7,714</u>	<u>-</u>	<u>135</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>339</u>	<u>50</u>	<u>-</u>	<u>(295)</u>	<u>3,463</u>	<u>-</u>	<u>(135)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 339</u>	<u>\$ 50</u>	<u>\$ 89</u>	<u>\$ 816</u>	<u>\$ 5,362</u>	<u>\$ 706</u>	<u>\$ -</u>	<u>\$ 2,303</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	1999 State Fire Grant	Fire Non-Revert Fund	Unknown Grant	Fire Copy	St. Farm Safe Neighbors Grant	Emery Lee Bldg. Donation Fund	Chamber Econ. Dev. Grant	Federal Cops Grant
Cash and investments - beginning	\$ 410	\$ 99,415	\$ 108	\$ 177	\$ 189	\$ 698	\$ 1,415	\$ 760
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	268,825	-	46	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>268,825</u>	<u>-</u>	<u>46</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	276,322	-	1	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>276,322</u>	<u>-</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(7,497)</u>	<u>-</u>	<u>45</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 410</u>	<u>\$ 91,918</u>	<u>\$ 108</u>	<u>\$ 222</u>	<u>\$ 189</u>	<u>\$ 698</u>	<u>\$ 1,415</u>	<u>\$ 760</u>



CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Police Pull-Over Grant	Donations Fund	Animal Shelter Donation Fund	Pol.Car Restoration Donation	Bike Donation	Ordinance Violations Fund	Harrison St.Tree Donation Proj	Tax Abatement
Cash and investments - beginning	\$ 593	\$ 361	\$ 153	\$ 1,458	\$ 571	\$ 14,295	\$ 7,077	\$ 235
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	100
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	160	-	-
Fines and forfeits	-	-	-	-	-	2,672	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	169	-	249	-	-	-	-	-
Total receipts	<u>169</u>	<u>-</u>	<u>249</u>	<u>-</u>	<u>-</u>	<u>2,832</u>	<u>-</u>	<u>100</u>
Disbursements:								
Personal services	169	-	-	-	-	-	-	-
Supplies	-	-	220	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	17,402	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>169</u>	<u>-</u>	<u>220</u>	<u>-</u>	<u>-</u>	<u>17,402</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>29</u>	<u>-</u>	<u>-</u>	<u>(14,570)</u>	<u>-</u>	<u>100</u>
Cash and investments - ending	<u>\$ 593</u>	<u>\$ 361</u>	<u>\$ 182</u>	<u>\$ 1,458</u>	<u>\$ 571</u>	<u>\$ (275)</u>	<u>\$ 7,077</u>	<u>\$ 335</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	COIT Public Safety Fund	Animal Control Non-Revert	Park Tree Fund	Park Non-Reverting Operating	Payroll	Emery Lee Security Deposits	Pool Non-Revert Fund	Redevelopment Donation Fund
Cash and investments - beginning	\$ 130,991	\$ 1,287	\$ 309	\$ 13,124	\$ 14,728	\$ 1,452	\$ 1,120	\$ 3,100
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	200,324	-	-	-	-	-	-	-
Charges for services	-	-	-	4,056	-	5,750	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-
Other receipts	-	20	300	-	755,187	-	-	-
Total receipts	<u>200,324</u>	<u>20</u>	<u>300</u>	<u>4,056</u>	<u>755,187</u>	<u>5,750</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	207,654	-	-	-	759,805	-	-	-
Supplies	-	1,500	-	-	-	-	-	-
Other services and charges	6,532	-	-	999	-	5,950	1,120	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	600	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>214,186</u>	<u>1,500</u>	<u>600</u>	<u>999</u>	<u>759,805</u>	<u>5,950</u>	<u>1,120</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(13,862)</u>	<u>(1,480)</u>	<u>(300)</u>	<u>3,057</u>	<u>(4,618)</u>	<u>(200)</u>	<u>(1,120)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 117,129</u>	<u>\$ (193)</u>	<u>\$ 9</u>	<u>\$ 16,181</u>	<u>\$ 10,110</u>	<u>\$ 1,252</u>	<u>\$ -</u>	<u>\$ 3,100</u>

CITY OF ALEXANDRIA  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Park Donation	SRF Sewage Construction	Sewage Operating	Sewage Works Sinking	Sewage Cash Reserve	Water Operating	Water Meter Deposit	Totals
Cash and investments - beginning	\$ 202	\$ 5	\$ 102,912	\$ 153,363	\$ 367,273	\$ 270,182	\$ 96,260	\$ 3,561,465
Receipts:								
Taxes	-	-	-	-	-	-	-	1,866,144
Licenses and permits	-	-	-	-	-	-	-	33,813
Intergovernmental receipts	-	-	-	-	-	-	-	1,721,472
Charges for services	-	-	-	-	-	-	-	782,821
Fines and forfeits	-	-	-	-	-	-	-	7,842
Utility fees	-	-	1,063,860	-	-	598,785	20,625	1,683,270
Penalties	-	-	-	-	-	4,320	-	4,320
Other receipts	-	-	4,391	395,447	145	2,031	-	1,577,443
Total receipts	-	-	1,068,251	395,447	145	605,136	20,625	7,677,125
Disbursements:								
Personal services	-	-	269,306	-	-	247,365	-	4,690,144
Supplies	-	-	-	-	-	-	-	571,317
Other services and charges	-	5	33,237	-	-	24,240	-	1,518,476
Debt service - principal and interest	-	-	364,819	366,000	-	-	-	730,819
Capital outlay	-	-	15,469	-	-	12,848	-	230,245
Utility operating expenses	-	-	490,507	-	-	296,414	13,645	800,566
Other disbursements	-	-	3,526	-	-	33,994	-	125,731
Total disbursements	-	5	1,176,864	366,000	-	614,861	13,645	8,667,298
Excess (deficiency) of receipts over disbursements	-	(5)	(108,613)	29,447	145	(9,725)	6,980	(990,173)
Cash and investments - ending	\$ 202	\$ -	\$ (5,701)	\$ 182,810	\$ 367,418	\$ 260,457	\$ 103,240	\$ 2,571,292

CITY OF ALEXANDRIA  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2015

Government or Enterprise	Accounts Payable	Accounts Receivable
Wastewater	\$ 17,266	\$ 24,300
Water	12,367	6,005
Governmental activities	50,390	70,133
Totals	\$ 80,023	\$ 100,438

CITY OF ALEXANDRIA  
SCHEDULE OF LEASES AND DEBT  
December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Community State Bank	2015 Sutphen Pumper Truck	\$ 94,739	03/09/15	12/15/19
Total of annual lease payments		<u>\$ 94,739</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Wastewater:			
Revenue Bonds	2006A Revenue Bonds - WWTP Improvements	\$ 282,000	\$ 27,047
Revenue Bonds	2008A Revenue Bonds - Upgrade Sewer System	3,838,000	339,745
Notes and Loans Payable	2015 Infrastructure Loan - Willows Sewer Project	<u>1,481,815</u>	<u>103,459</u>
Totals		<u>\$ 5,601,815</u>	<u>\$ 470,251</u>

#### OTHER REPORTS

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