

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF ALEXANDRIA

MADISON COUNTY, INDIANA

January 1, 2021 to December 31, 2022



FILED

11/16/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	9-11
Notes to Financial Statement	12-17
Required Supplementary Information:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-51
Other Information:	
Schedule of Leases and Debt	55
Other Reports	56

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Darcy VanErman	01-01-21 to 12-31-23
Mayor	The Honorable Todd Naselroad	01-01-21 to 12-31-23
President of the Board of Public Works	The Honorable Todd Naselroad	01-01-21 to 12-31-23
President Pro Tempore of the Common Council	Patty Kuhn Amy McCurry	01-01-21 to 12-31-22 01-01-23 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

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

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the City of Alexandria (City), which comprises the financial position and results of operations for the period of January 1, 2021 to December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the City for the period of January 1, 2021 to December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the City, for the period of January 1, 2021 to December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Beth Kelley, CPA, CFE
Deputy State Examiner

October 31, 2023

(This page intentionally left blank.)

FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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.

The City's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

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

(This page intentionally left blank.)

CITY OF ALEXANDRIA
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22		
GENERAL FUND	\$ 464,485	\$ 3,602,081	\$ 3,667,919	\$ 398,647	\$ 3,470,416	\$ 2,371,776	\$ 1,497,287		
MOTOR VEHICLE HIGHWAY	136,427	459,493	472,097	123,823	456,246	372,387	207,682		
LOCAL ROAD & STREET	195,788	114,107	57,233	252,662	189,126	68,257	373,531		
PARK NONREVERT OPERATING	47,648	13,440	8,568	52,520	18,697	13,114	58,103		
DEMO	-	-	-	-	100	-	100		
SANITATION	(85,572)	270,902	308,825	(123,495)	270,454	239,904	(92,945)		
LOCAL LAW ENF CONT ED	14,433	4,946	7,953	11,426	9,675	16,358	4,743		
CONTAMINATED LAND/BROWN FIELDS	182	-	-	182	-	-	182		
RIVERBOAT	71,923	30,443	20,105	82,261	28,991	6,460	104,792		
PARK & RECREATION	59,669	166,339	151,229	74,779	174,998	172,576	77,201		
RAINY DAY	47,119	-	10,787	36,332	-	-	36,332		
LOIT 2016 SPECIAL DISTRIBUTION/CC	28,806	558,674	58,286	529,194	-	786,698	(257,504)		
OPIOID SETTLEMENT RESTRICTED	-	-	-	-	39,929	-	39,929		
OPIOID SETTLEMENT UNRESTRICTED	-	-	-	-	9,696	-	9,696		
HAZARDOUS MATRLS RESPONSE	2,884	2,650	-	5,534	1,950	-	7,484		
CUM CAP IMP - CIG TAX	36,354	10,571	3,250	43,675	9,345	1,459	51,561		
CUM CAP DEVELOPMENT	17,119	47,394	20,858	43,655	44,899	22,283	66,271		
POLICE EQ (NOT DEBT SERV)	4,504	25	4,477	52	11,211	-	11,263		
SIP-STORMWATER IMPROVEMENT PROJECT	(16,309)	16,309	-	0	-	-	0		
POLICE PENSION	194,373	156,873	165,054	186,192	155,231	171,046	170,377		
FIRE PENSION	13,986	92,357	107,495	(1,152)	102,155	122,516	(21,513)		
COVID	(16,213)	16,213	-	-	-	-	-		
LIT - PUBLIC SAFETY	(7,679)	339,536	289,093	42,764	709,079	733,782	18,061		
DONATION- (COMMUNITY EVENTS)	1,355	875	907	1,323	1,698	1,061	1,960		
ECONOMIC DEV. PROJECT - EDIT	6,618	-	-	6,618	-	-	6,618		
ECON. DEV. - FOOD & BEVERAGE	236,009	-	2,900	233,109	162,000	174,220	220,889		
PARK TREE DONATION	76	367	-	443	1,380	1,240	583		
FEMA BUY-OUT PROJECT (05)	2,303	-	-	2,303	-	-	2,303		
STATE FIRE GRANT	410	-	-	410	-	-	410		
ANIMAL SHELTER DONATION FUND	182	-	-	182	-	-	182		
POL. CAR RESTORATION DONATION	1,458	-	-	1,458	-	-	1,458		
ST. FARM SAFE NEIGHBORS GRANT	189	-	-	189	-	-	189		
COMMUNITY FOUNDATION GRANT	461	-	-	461	-	-	461		
BIKE DONATION	571	-	-	571	-	-	571		
HARRISON ST. TREE DONATION PROJ	4,177	-	-	4,177	-	-	4,177		
REDEVELOPMENT DONATION FUND	3,100	-	-	3,100	-	-	3,100		
POLICE VEST (DOJ) GRANT	3,577	-	3,577	-	-	-	-		
UNKNOWN GRANT	108	-	-	108	-	-	108		
EMERGENCY HOMEOWNER	611	-	-	611	-	-	611		
SLOT MACHINE WAGERING	35,384	262,984	280,922	17,446	279,913	286,521	10,838		

CITY OF ALEXANDRIA
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
POLICE-PULL OVER	670	-	-	670	1,125	1,135	660
PARK DONATION	7,290	10,000	13,530	3,760	-	-	3,760
EMERY LEE SECURITY DEPOSITS	740	5,000	4,605	1,135	6,475	6,305	1,305
FIRE COPY	207	15	-	222	15	-	237
AMBULANCE DONATION	4,968	200	4,388	780	-	120	660
SEWAGE CASH RESERVE	387,359	6	387,365	-	-	-	-
FIRE & RESCUE DONATION	5,502	345	5,379	468	1,219	-	1,687
ORDINANCE VIOLATORS	1,994	1,308	-	3,302	590	-	3,892
FIRE NON-REVERT	(55,035)	421,106	206,648	159,423	290,230	259,641	190,012
REDEV. NON-REVERT	145,873	86,898	22,125	210,646	104,525	79,503	235,668
BOB ROGERS NON-REVERT	4,839	3,729	3,954	4,614	3,636	1,047	7,203
TAX ABATEMENT	185	512	-	697	-	-	697
BRC-SECURITY DEPOSITS	550	2,850	2,200	1,200	2,875	2,250	1,825
POLICE K-9 DONATION	2,739	16,236	-	18,975	9,680	20,000	8,655
BLIGHT ELIMINATION PROGRAM	(4,335)	4,335	-	-	-	-	-
WATER CASH RESERVE	10,810	110,000	17,630	103,180	120,000	-	223,180
CHILD ABUSE DONATION	219	-	-	219	-	-	219
USER FEE LAW ENF. CON'TD EDU.	4,567	295	-	4,862	400	-	5,262
DRUG RECOVERY FUND	957	-	-	957	-	-	957
ANIMAL CONTROL NON -REVERT	(192)	38	-	(154)	88	-	(66)
DOG PARK NON-REVERT	(512)	-	-	(512)	-	-	(512)
EMERY LEE BLDG. DONATION	698	-	-	698	-	-	698
RECORDING FEES-ESCROW ACCOUNT	53	-	-	53	-	-	53
SAFETY GRANT	(6,301)	6,301	-	(0)	-	-	(0)
WINDFARM GRANT/NORTH PARK WATER	346,604	-	22,500	324,104	-	20,820	303,284
SEWAGE WORKS SINKING	223,092	827,099	710,133	340,058	547,560	536,791	350,827
ARP	-	560,819	-	560,819	565,065	1,125,884	-
MVH Restricted	128,375	107,923	80,000	156,298	108,847	183,607	81,538
4TH SHIFT DONATION	-	-	-	-	200	-	200
COMMUNITY GARDEN GRANT	-	-	-	-	3,500	3,500	-
OCRA COMPREHENSIVE PLAN	-	30,000	30,000	-	-	-	-
COMMUNITY GARDEN DONATION	-	-	-	-	20	-	20
COVID-HHS	5,657	43,194	1,549	47,302	25,004	-	72,306
MAYOR'S DONATION	976	-	-	976	-	-	976
SEWAGE UTL BOND & INT	361,005	1,176,219	1,456,594	80,630	-	8,290	72,340
PAYROLL	3,490	88,681	92,171	-	12,180	189,034	(176,854)
FEDERAL TAX WITHHOLDING	73	279,943	280,015	1	311,423	311,029	395
STATE TAX WITHHOLDING	(19,592)	116,976	97,384	-	113,637	118,138	(4,501)
COUNTY WITHHOLDING	(3,622)	54,733	50,980	131	59,258	61,600	(2,211)
PERF WITHHOLDING	83	35,193	35,249	27	38,357	36,955	1,429

CITY OF ALEXANDRIA
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
POLICE PERF WITHHOLDING	3,451	33,734	37,185	-	38,465	37,111	1,354
FIRE PERF WITHHOLDING	2,737	35,300	37,918	119	40,263	38,657	1,725
VOLUNTARY PERF DEDUCTION	471	5,571	5,580	462	5,721	5,514	669
FIRE UNION DUES DEDUCTION	-	6,885	6,885	-	6,570	6,570	-
SUPPORT WITHHOLDING	-	12,908	12,908	-	9,880	9,880	-
AMERICAN FAMILY INSURANCE DEDUCTION	(1,511)	8,356	5,069	1,776	7,444	7,516	1,704
COLONIAL INSURANCE DEDUCTION	(79)	79	-	(0)	-	-	(0)
PRUDENTIAL INSURANCE DEDUCTION	-	672	672	-	672	672	-
PERF PHYSICAL WITHHOLDING	2,315	1,050	750	2,615	3,421	697	5,339
BENISTAR SUPPLEMENT INSURANCE WITHHOLDING	7,973	5,419	13,360	32	5,419	-	5,451
ANNUAL SUPPORT FEE (ASFE) WITHHOLDING	-	165	165	-	110	110	-
POLICE UNION DUES DEDUCTION	-	650	650	-	900	900	-
GARNISHMENT #2 WITHHOLDING	-	1,251	1,251	-	702	702	-
WASHINGTON NATIONAL INSURANCE DEDUCTION	(41)	1,107	1,065	1	1,065	1,065	1
POLICE & FIRE INSURANCE DEDUCTION	(53)	7,307	7,254	-	8,937	9,313	(376)
CINCINNATI LIFE INSURANCE DEDUCTION	432	3,994	3,846	580	2,673	2,981	272
ANTHEM HEALTH INSURANCE WITHHOLDING	5,024	33,755	36,350	2,429	34,615	34,968	2,076
FICA WITHHOLDING	-	157,660	157,660	-	185,417	185,056	361
MEDICARE WITHHOLDING	-	79,532	79,532	-	93,507	93,132	375
DIRECT DEPOSIT	-	2,250,392	2,250,393	(1)	2,639,255	2,462,363	176,891
POLICE GAS DEDUCTION	(2,325)	6,800	3,750	725	6,150	175	6,700
EYE MED-FIDELITY SECURITY LIFE INS.	120	9,990	10,111	(1)	7,565	6,953	611
STORM WATER UTILITY OPERATING	167,572	228,543	249,994	146,121	239,527	333,543	52,105
SEWAGE UTILITY OPERATING	826,123	1,650,645	1,790,332	686,436	1,662,642	1,996,102	352,976
WATER UTILITY OPERATING	483,640	1,026,201	1,016,403	493,438	1,024,551	1,156,466	361,523
WATER UTL METER DEPOSIT	122,955	17,175	14,480	125,650	18,813	11,150	133,313
SEWAGE WRKS 21A PAA 68	-	29,975	6,856	23,119	46,097	46,191	23,025
SEWAGE WRKS 21B PAA 70	-	472,610	224,113	248,497	490,694	494,894	244,297
Totals	<u>\$ 4,685,306</u>	<u>\$ 16,244,258</u>	<u>\$ 15,140,466</u>	<u>\$ 5,789,098</u>	<u>\$ 15,054,173</u>	<u>\$ 15,469,987</u>	<u>\$ 5,373,283</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 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 statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property 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 STATEMENT
(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: local income tax, 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 statement. 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 STATEMENT
(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 December 31 of the year preceding the budget year or January 15 of the budget year if the City is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

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, 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 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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

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

CITY OF ALEXANDRIA
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

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.

CITY OF ALEXANDRIA
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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, providing retirement, disability, and survivor benefits.

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.

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of expenditures exceeding receipts during the audit period ending December 31, 2022.

Note 8. 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 these benefits can be obtained by contacting the City.

(This page intentionally left blank.)

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	PARK NONREVERT OPERATING	DEMO	SANITATION	LOCAL LAW ENF CONT ED
Cash and investments - beginning	\$ 464,485	\$ 136,427	\$ 195,788	\$ 47,648	\$ -	\$ (85,572)	\$ 14,433
Receipts:							
Taxes	2,069,724	219,452	-	-	-	-	-
Licenses and permits	39,761	-	-	-	-	-	-
Intergovernmental receipts	1,240,803	239,448	114,107	-	-	-	-
Charges for services	239,229	-	-	13,440	-	270,126	-
Fines and forfeits	113	-	-	-	-	-	4,946
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	12,451	593	-	-	-	776	-
Total receipts	3,602,081	459,493	114,107	13,440	-	270,902	4,946
Disbursements:							
Personal services	2,955,830	378,201	-	-	-	73,911	-
Supplies	67,132	9,367	17,652	4,629	-	6,644	-
Other services and charges	416,485	84,529	4,827	3,939	-	228,270	7,953
Capital outlay	75,158	-	3,641	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	153,314	-	31,113	-	-	-	-
Total disbursements	3,667,919	472,097	57,233	8,568	-	308,825	7,953
Excess (deficiency) of receipts over disbursements	(65,838)	(12,604)	56,874	4,872	-	(37,923)	(3,007)
Cash and investments - ending	\$ 398,647	\$ 123,823	\$ 252,662	\$ 52,520	\$ -	\$ (123,495)	\$ 11,426

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CONTAMINATED LAND/BROWN FIELDS	RIVERBOAT	PARK & RECREATION	RAINY DAY	LOIT 2016 SPECIAL DISTRIBUTION/CC	OPIOID SETTLEMENT RESTRICTED	OPIOID SETTLEMENT UNRESTRICTED
Cash and investments - beginning	\$ 182	\$ 71,923	\$ 59,669	\$ 47,119	\$ 28,806	\$ -	\$ -
Receipts:							
Taxes	-	-	122,784	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	30,443	11,174	-	558,674	-	-
Charges for services	-	-	31,325	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	1,056	-	-	-	-
Total receipts	-	30,443	166,339	-	558,674	-	-
Disbursements:							
Personal services	-	-	43,777	-	-	-	-
Supplies	-	-	13,300	-	-	-	-
Other services and charges	-	20,105	77,487	-	58,286	-	-
Capital outlay	-	-	16,665	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	10,787	-	-	-
Total disbursements	-	20,105	151,229	10,787	58,286	-	-
Excess (deficiency) of receipts over disbursements	-	10,338	15,110	(10,787)	500,388	-	-
Cash and investments - ending	\$ 182	\$ 82,261	\$ 74,779	\$ 36,332	\$ 529,194	\$ -	\$ -

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	HAZARDOUS MATRLS RESPONSE	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	POLICE EQ (NOT DEBT SERV)	SIP-STORMWATER IMPROVEMENT PROJECT	POLICE PENSION	FIRE PENSION
Cash and investments - beginning	\$ 2,884	\$ 36,354	\$ 17,119	\$ 4,504	\$ (16,309)	\$ 194,373	\$ 13,986
Receipts:							
Taxes	-	-	43,356	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	10,571	4,023	-	-	-	-
Charges for services	2,650	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	15	25	16,309	156,873	92,357
Total receipts	2,650	10,571	47,394	25	16,309	156,873	92,357
Disbursements:							
Personal services	-	-	-	-	-	165,054	107,495
Supplies	-	-	-	-	-	-	-
Other services and charges	-	3,250	-	4,477	-	-	-
Capital outlay	-	-	11,329	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	9,529	-	-	-	-
Total disbursements	-	3,250	20,858	4,477	-	165,054	107,495
Excess (deficiency) of receipts over disbursements	2,650	7,321	26,536	(4,452)	16,309	(8,181)	(15,138)
Cash and investments - ending	\$ 5,534	\$ 43,675	\$ 43,655	\$ 52	\$ 0	\$ 186,192	\$ (1,152)

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	COVID	LIT - PUBLIC SAFETY	DONATION- (COMMUNITY EVENTS)	ECONOMIC DEV. PROJECT - EDIT	ECON. DEV. - FOOD & BEVERAGE	PARK TREE DONATION	FEMA BUY-OUT PROJECT (05)
Cash and investments - beginning	\$ (16,213)	\$ (7,679)	\$ 1,355	\$ 6,618	\$ 236,009	\$ 76	\$ 2,303
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	16,213	339,536	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	875	-	-	367	-
Total receipts	16,213	339,536	875	-	-	367	-
Disbursements:							
Personal services	-	240,050	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	47,574	907	-	2,900	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	1,469	-	-	-	-	-
Total disbursements	-	289,093	907	-	2,900	-	-
Excess (deficiency) of receipts over disbursements	16,213	50,443	(32)	-	(2,900)	367	-
Cash and investments - ending	\$ -	\$ 42,764	\$ 1,323	\$ 6,618	\$ 233,109	\$ 443	\$ 2,303

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	STATE FIRE GRANT	ANIMAL SHELTER DONATION FUND	POL. CAR RESTORATION DONATION	ST. FARM SAFE NEIGHBORS GRANT	COMMUNITY FOUNDATION GRANT	BIKE DONATION	HARRISON ST. TREE DONATION PROJ
Cash and investments - beginning	\$ 410	\$ 182	\$ 1,458	\$ 189	\$ 461	\$ 571	\$ 4,177
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ 410	\$ 182	\$ 1,458	\$ 189	\$ 461	\$ 571	\$ 4,177

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	REDEVELOPMENT DONATION FUND	POLICE VEST (DOJ) GRANT	UNKNOWN GRANT	EMERGENCY HOMEOWNER	SLOT MACHINE WAGERING	POLICE-PULL OVER	PARK DONATION
Cash and investments - beginning	\$ 3,100	\$ 3,577	\$ 108	\$ 611	\$ 35,384	\$ 670	\$ 7,290
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	262,984	-	10,000
Total receipts	-	-	-	-	262,984	-	10,000
Disbursements:							
Personal services	-	-	-	-	81,535	-	-
Supplies	-	3,577	-	-	-	-	-
Other services and charges	-	-	-	-	63,671	-	13,530
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	135,716	-	-
Total disbursements	-	3,577	-	-	280,922	-	13,530
Excess (deficiency) of receipts over disbursements	-	(3,577)	-	-	(17,938)	-	(3,530)
Cash and investments - ending	\$ 3,100	\$ -	\$ 108	\$ 611	\$ 17,446	\$ 670	\$ 3,760

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	EMERY LEE SECURITY DEPOSITS	FIRE COPY	AMBULANCE DONATION	SEWAGE CASH RESERVE	FIRE & RESCUE DONATION	ORDINANCE VIOLATORS	FIRE NON-REVERT
Cash and investments - beginning	\$ 740	\$ 207	\$ 4,968	\$ 387,359	\$ 5,502	\$ 1,994	\$ (55,035)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	5,000	15	-	-	-	-	421,106
Fines and forfeits	-	-	-	-	-	1,308	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	200	6	345	-	-
Total receipts	5,000	15	200	6	345	1,308	421,106
Disbursements:							
Personal services	-	-	-	-	-	-	7,162
Supplies	-	-	-	-	-	-	58,454
Other services and charges	4,605	-	4,388	387,365	5,379	-	20,980
Capital outlay	-	-	-	-	-	-	42,132
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	77,920
Total disbursements	4,605	-	4,388	387,365	5,379	-	206,648
Excess (deficiency) of receipts over disbursements	395	15	(4,188)	(387,359)	(5,034)	1,308	214,458
Cash and investments - ending	\$ 1,135	\$ 222	\$ 780	\$ -	\$ 468	\$ 3,302	\$ 159,423

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	REDEV. NON-REVERT	BOB ROGERS NON-REVERT	TAX ABATEMENT	BRC-SECURITY DEPOSITS	POLICE K-9 DONATION	BLIGHT ELIMINATION PROGRAM	WATER CASH RESERVE
Cash and investments - beginning	\$ 145,873	\$ 4,839	\$ 185	\$ 550	\$ 2,739	\$ (4,335)	\$ 10,810
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	3,729	-	2,850	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	86,898	-	512	-	16,236	4,335	110,000
Total receipts	86,898	3,729	512	2,850	16,236	4,335	110,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	22,125	3,954	-	2,200	-	-	17,630
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	22,125	3,954	-	2,200	-	-	17,630
Excess (deficiency) of receipts over disbursements	64,773	(225)	512	650	16,236	4,335	92,370
Cash and investments - ending	\$ 210,646	\$ 4,614	\$ 697	\$ 1,200	\$ 18,975	\$ -	\$ 103,180

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CHILD ABUSE DONATION	USER FEE LAW ENF. CON'TD EDU.	DRUG RECOVERY FUND	ANIMAL CONTROL NON -REVERT	DOG PARK NON-REVERT	EMERY LEE BLDG. DONATION	RECORDING FEES-ESCROW ACCOUNT
Cash and investments - beginning	\$ 219	\$ 4,567	\$ 957	\$ (192)	\$ (512)	\$ 698	\$ 53
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	295	-	38	-	-	-
Total receipts	-	295	-	38	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	295	-	38	-	-	-
Cash and investments - ending	\$ 219	\$ 4,862	\$ 957	\$ (154)	\$ (512)	\$ 698	\$ 53

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	SAFETY GRANT	WINDFARM GRANT/NORTH PARK WATER	SEWAGE WORKS SINKING	ARP	MVH Restricted	4TH SHIFT DONATION	COMMUNITY GARDEN GRANT
Cash and investments - beginning	\$ (6,301)	\$ 346,604	\$ 223,092	\$ -	\$ 128,375	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	560,819	107,923	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	6,301	-	827,099	-	-	-	-
Total receipts	6,301	-	827,099	560,819	107,923	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	22,500	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	710,133	-	80,000	-	-
Total disbursements	-	22,500	710,133	-	80,000	-	-
Excess (deficiency) of receipts over disbursements	6,301	(22,500)	116,966	560,819	27,923	-	-
Cash and investments - ending	\$ (0)	\$ 324,104	\$ 340,058	\$ 560,819	\$ 156,298	\$ -	\$ -

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	OCRA COMPREHENSIVE PLAN	COMMUNITY GARDEN DONATION	COVID-HHS	MAYOR'S DONATION	SEWAGE UTL BOND & INT	PAYROLL	FEDERAL TAX WITHHOLDING
Cash and investments - beginning	\$ -	\$ -	\$ 5,657	\$ 976	\$ 361,005	\$ 3,490	\$ 73
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	30,000	-	43,194	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,176,219	88,681	279,943
Total receipts	30,000	-	43,194	-	1,176,219	88,681	279,943
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	30,000	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,456,594	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	1,549	-	-	92,171	280,015
Total disbursements	30,000	-	1,549	-	1,456,594	92,171	280,015
Excess (deficiency) of receipts over disbursements	-	-	41,645	-	(280,375)	(3,490)	(72)
Cash and investments - ending	\$ -	\$ -	\$ 47,302	\$ 976	\$ 80,630	\$ -	\$ 1

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	STATE TAX WITHHOLDING	COUNTY WITHHOLDING	PERF WITHHOLDING	POLICE PERF WITHHOLDING	FIRE PERF WITHHOLDING	VOLUNTARY PERF DEDUCTION	FIRE UNION DUES DEDUCTION
Cash and investments - beginning	\$ (19,592)	\$ (3,622)	\$ 83	\$ 3,451	\$ 2,737	\$ 471	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	116,976	54,733	35,193	33,734	35,300	5,571	6,885
Total receipts	116,976	54,733	35,193	33,734	35,300	5,571	6,885
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	97,384	50,980	35,249	37,185	37,918	5,580	6,885
Total disbursements	97,384	50,980	35,249	37,185	37,918	5,580	6,885
Excess (deficiency) of receipts over disbursements	19,592	3,753	(56)	(3,451)	(2,618)	(9)	-
Cash and investments - ending	\$ -	\$ 131	\$ 27	\$ -	\$ 119	\$ 462	\$ -

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	SUPPORT WITHHOLDING	AMERICAN FAMILY INSURANCE DEDUCTION	COLONIAL INSURANCE DEDUCTION	PRUDENTIAL INSURANCE DEDUCTION	PERF PHYSICAL WITHHOLDING	BENISTAR SUPPLEMENT INSURANCE WITHHOLDING	ANNUAL SUPPORT FEE (ASFE) WITHHOLDING
Cash and investments - beginning	\$ -	\$ (1,511)	\$ (79)	\$ -	\$ 2,315	\$ 7,973	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	12,908	8,356	79	672	1,050	5,419	165
Total receipts	12,908	8,356	79	672	1,050	5,419	165
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	12,908	5,069	-	672	750	13,360	165
Total disbursements	12,908	5,069	-	672	750	13,360	165
Excess (deficiency) of receipts over disbursements	-	3,287	79	-	300	(7,941)	-
Cash and investments - ending	\$ -	\$ 1,776	\$ (0)	\$ -	\$ 2,615	\$ 32	\$ -

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	POLICE UNION DUES DEDUCTION	GARNISHMENT #2 WITHHOLDING	WASHINGTON NATIONAL INSURANCE DEDUCTION	POLICE & FIRE INSURANCE DEDUCTION	CINCINNATI LIFE INSURANCE DEDUCTION	ANTHEM HEALTH INSURANCE WITHHOLDING	FICA WITHHOLDING
Cash and investments - beginning	\$ -	\$ -	\$ (41)	\$ (53)	\$ 432	\$ 5,024	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	650	1,251	1,107	7,307	3,994	33,755	157,660
Total receipts	650	1,251	1,107	7,307	3,994	33,755	157,660
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	650	1,251	1,065	7,254	3,846	36,350	157,660
Total disbursements	650	1,251	1,065	7,254	3,846	36,350	157,660
Excess (deficiency) of receipts over disbursements	-	-	42	53	148	(2,595)	-
Cash and investments - ending	\$ -	\$ -	\$ 1	\$ -	\$ 580	\$ 2,429	\$ -

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	MEDICARE WITHHOLDING	DIRECT DEPOSIT	POLICE GAS DEDUCTION	EYE MED-FIDELITY SECURITY LIFE INS.	STORM WATER UTILITY OPERATING	SEWAGE UTILITY OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ (2,325)	\$ 120	\$ 167,572	\$ 826,123
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	221,592	1,643,244
Penalties	-	-	-	-	-	-
Other receipts	79,532	2,250,392	6,800	9,990	6,951	7,401
Total receipts	79,532	2,250,392	6,800	9,990	228,543	1,650,645
Disbursements:						
Personal services	-	-	-	-	49,357	321,732
Supplies	-	-	-	-	-	-
Other services and charges	-	-	3,750	-	-	44
Capital outlay	-	-	-	-	41,312	586,617
Utility operating expenses	-	-	-	-	139,755	728,747
Other disbursements	79,532	2,250,393	-	10,111	19,570	153,192
Total disbursements	79,532	2,250,393	3,750	10,111	249,994	1,790,332
Excess (deficiency) of receipts over disbursements	-	(1)	3,050	(121)	(21,451)	(139,687)
Cash and investments - ending	\$ -	\$ (1)	\$ 725	\$ (1)	\$ 146,121	\$ 686,436

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	SEWAGE WKS 21A PAA 68	SEWAGE WKS 21B PAA 70	Totals
Cash and investments - beginning	\$ 483,640	\$ 122,955	\$ -	\$ -	\$ 4,685,306
Receipts:					
Taxes	-	-	-	-	2,455,316
Licenses and permits	-	-	-	-	39,761
Intergovernmental receipts	-	-	-	-	3,306,928
Charges for services	-	-	-	-	989,470
Fines and forfeits	-	-	-	-	6,367
Utility fees	1,004,718	-	-	-	2,869,554
Penalties	350	-	-	-	350
Other receipts	21,133	17,175	29,975	472,610	6,576,512
Total receipts	<u>1,026,201</u>	<u>17,175</u>	<u>29,975</u>	<u>472,610</u>	<u>16,244,258</u>
Disbursements:					
Personal services	303,264	-	-	-	4,727,368
Supplies	-	-	-	-	180,755
Other services and charges	-	-	-	-	1,563,110
Capital outlay	68,253	-	-	-	2,301,701
Utility operating expenses	337,509	-	-	-	1,206,011
Other disbursements	307,377	14,480	6,856	224,113	5,161,521
Total disbursements	<u>1,016,403</u>	<u>14,480</u>	<u>6,856</u>	<u>224,113</u>	<u>15,140,466</u>
Excess (deficiency) of receipts over disbursements	<u>9,798</u>	<u>2,695</u>	<u>23,119</u>	<u>248,497</u>	<u>1,103,792</u>
Cash and investments - ending	<u>\$ 493,438</u>	<u>\$ 125,650</u>	<u>\$ 23,119</u>	<u>\$ 248,497</u>	<u>\$ 5,789,098</u>

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD & STREET	PARK NONREVERT OPERATING	DEMO	SANITATION	LOCAL LAW ENF CONT ED
Cash and investments - beginning	\$ 398,647	\$ 123,823	\$ 252,662	\$ 52,520	\$ -	\$ (123,495)	\$ 11,426
Receipts:							
Taxes	2,021,223	220,200	-	-	-	-	-
Licenses and permits	56,518	-	-	-	-	-	-
Intergovernmental receipts	1,156,880	236,046	189,126	-	-	-	-
Charges for services	230,529	-	-	18,697	-	269,496	-
Fines and forfeits	263	-	-	-	-	-	9,675
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	5,003	-	-	-	100	958	-
Total receipts	3,470,416	456,246	189,126	18,697	100	270,454	9,675
Disbursements:							
Personal services	1,830,192	298,617	-	-	-	73,910	-
Supplies	64,032	1,474	20,676	10,183	-	7,003	-
Other services and charges	433,826	72,296	10,340	2,931	-	158,991	16,358
Capital outlay	30,736	-	2,396	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	12,990	-	34,845	-	-	-	-
Total disbursements	2,371,776	372,387	68,257	13,114	-	239,904	16,358
Excess (deficiency) of receipts over disbursements	1,098,640	83,859	120,869	5,583	100	30,550	(6,683)
Cash and investments - ending	\$ 1,497,287	\$ 207,682	\$ 373,531	\$ 58,103	\$ 100	\$ (92,945)	\$ 4,743

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CONTAMINATED LAND/BROWN FIELDS	RIVERBOAT	PARK & RECREATION	RAINY DAY	LOIT 2016 SPECIAL DISTRIBUTION/CC	OPIOID SETTLEMENT RESTRICTED	OPIOID SETTLEMENT UNRESTRICTED
Cash and investments - beginning	\$ 182	\$ 82,261	\$ 74,779	\$ 36,332	\$ 529,194	\$ -	\$ -
Receipts:							
Taxes	-	-	121,787	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	28,991	10,244	-	-	39,929	9,696
Charges for services	-	-	41,580	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	1,387	-	-	-	-
Total receipts	-	28,991	174,998	-	-	39,929	9,696
Disbursements:							
Personal services	-	-	82,864	-	-	-	-
Supplies	-	-	12,583	-	-	-	-
Other services and charges	-	6,460	76,241	-	786,698	-	-
Capital outlay	-	-	888	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	6,460	172,576	-	786,698	-	-
Excess (deficiency) of receipts over disbursements	-	22,531	2,422	-	(786,698)	39,929	9,696
Cash and investments - ending	\$ 182	\$ 104,792	\$ 77,201	\$ 36,332	\$ (257,504)	\$ 39,929	\$ 9,696

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	HAZARDOUS MATRLS RESPONSE	CUM CAP IMP - CIG TAX	CUM CAP DEVELOPMENT	POLICE EQ (NOT DEBT SERV)	SIP-STORMWATER IMPROVEMENT PROJECT	POLICE PENSION	FIRE PENSION
Cash and investments - beginning	\$ 5,534	\$ 43,675	\$ 43,655	\$ 52	\$ 0	\$ 186,192	\$ (1,152)
Receipts:							
Taxes	-	-	41,399	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	9,345	3,494	-	-	-	-
Charges for services	1,950	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	6	11,211	-	155,231	102,155
Total receipts	1,950	9,345	44,899	11,211	-	155,231	102,155
Disbursements:							
Personal services	-	-	-	-	-	170,986	122,456
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	9,000	-	-	60	60
Capital outlay	-	1,459	13,283	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	1,459	22,283	-	-	171,046	122,516
Excess (deficiency) of receipts over disbursements	1,950	7,886	22,616	11,211	-	(15,815)	(20,361)
Cash and investments - ending	\$ 7,484	\$ 51,561	\$ 66,271	\$ 11,263	\$ 0	\$ 170,377	\$ (21,513)

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	COVID	LIT - PUBLIC SAFETY	DONATION- (COMMUNITY EVENTS)	ECONOMIC DEV. PROJECT - EDIT	ECON. DEV. - FOOD & BEVERAGE	PARK TREE DONATION	FEMA BUY-OUT PROJECT (05)
Cash and investments - beginning	\$ -	\$ 42,764	\$ 1,323	\$ 6,618	\$ 233,109	\$ 443	\$ 2,303
Receipts:							
Taxes	-	-	-	-	162,000	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	709,079	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	1,698	-	-	1,380	-
Total receipts	-	709,079	1,698	-	162,000	1,380	-
Disbursements:							
Personal services	-	253,664	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	70,843	1,061	-	174,220	1,240	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	409,275	-	-	-	-	-
Total disbursements	-	733,782	1,061	-	174,220	1,240	-
Excess (deficiency) of receipts over disbursements	-	(24,703)	637	-	(12,220)	140	-
Cash and investments - ending	\$ -	\$ 18,061	\$ 1,960	\$ 6,618	\$ 220,889	\$ 583	\$ 2,303

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	STATE FIRE GRANT	ANIMAL SHELTER DONATION FUND	POL. CAR RESTORATION DONATION	ST. FARM SAFE NEIGHBORS GRANT	COMMUNITY FOUNDATION GRANT	BIKE DONATION	HARRISON ST. TREE DONATION PROJ
Cash and investments - beginning	\$ 410	\$ 182	\$ 1,458	\$ 189	\$ 461	\$ 571	\$ 4,177
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ 410	\$ 182	\$ 1,458	\$ 189	\$ 461	\$ 571	\$ 4,177

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	REDEVELOPMENT DONATION FUND	POLICE VEST (DOJ) GRANT	UNKNOWN GRANT	EMERGENCY HOMEOWNER	SLOT MACHINE WAGERING	POLICE-PULL OVER	PARK DONATION
Cash and investments - beginning	\$ 3,100	\$ -	\$ 108	\$ 611	\$ 17,446	\$ 670	\$ 3,760
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,125	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	279,913	-	-
Total receipts	-	-	-	-	279,913	1,125	-
Disbursements:							
Personal services	-	-	-	-	53,166	1,135	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	94,711	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	138,644	-	-
Total disbursements	-	-	-	-	286,521	1,135	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(6,608)	(10)	-
Cash and investments - ending	\$ 3,100	\$ -	\$ 108	\$ 611	\$ 10,838	\$ 660	\$ 3,760

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	EMERY LEE SECURITY DEPOSITS	FIRE COPY	AMBULANCE DONATION	SEWAGE CASH RESERVE	FIRE & RESCUE DONATION	ORDINANCE VIOLATORS	FIRE NON-REVERT
Cash and investments - beginning	\$ 1,135	\$ 222	\$ 780	\$ -	\$ 468	\$ 3,302	\$ 159,423
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	6,475	15	-	-	-	-	290,230
Fines and forfeits	-	-	-	-	-	590	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	-	-	1,219	-	-
Total receipts	6,475	15	-	-	1,219	590	290,230
Disbursements:							
Personal services	-	-	-	-	-	-	11,789
Supplies	-	-	-	-	-	-	81,585
Other services and charges	6,305	-	120	-	-	-	65,856
Capital outlay	-	-	-	-	-	-	72,566
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	27,845
Total disbursements	6,305	-	120	-	-	-	259,641
Excess (deficiency) of receipts over disbursements	170	15	(120)	-	1,219	590	30,589
Cash and investments - ending	\$ 1,305	\$ 237	\$ 660	\$ -	\$ 1,687	\$ 3,892	\$ 190,012

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	REDEV. NON-REVERT	BOB ROGERS NON-REVERT	TAX ABATEMENT	BRC-SECURITY DEPOSITS	POLICE K-9 DONATION	BLIGHT ELIMINATION PROGRAM	WATER CASH RESERVE
Cash and investments - beginning	\$ 210,646	\$ 4,614	\$ 697	\$ 1,200	\$ 18,975	\$ -	\$ 103,180
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	3,636	-	2,875	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	104,525	-	-	-	9,680	-	120,000
Total receipts	104,525	3,636	-	2,875	9,680	-	120,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	79,503	1,047	-	2,250	20,000	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	79,503	1,047	-	2,250	20,000	-	-
Excess (deficiency) of receipts over disbursements	25,022	2,589	-	625	(10,320)	-	120,000
Cash and investments - ending	\$ 235,668	\$ 7,203	\$ 697	\$ 1,825	\$ 8,655	\$ -	\$ 223,180

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CHILD ABUSE DONATION	USER FEE LAW ENF. CON'TD EDU.	DRUG RECOVERY FUND	ANIMAL CONTROL NON -REVERT	DOG PARK NON-REVERT	EMERY LEE BLDG. DONATION	RECORDING FEES-ESCROW ACCOUNT
Cash and investments - beginning	\$ 219	\$ 4,862	\$ 957	\$ (154)	\$ (512)	\$ 698	\$ 53
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	400	-	88	-	-	-
Total receipts	-	400	-	88	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	400	-	88	-	-	-
Cash and investments - ending	\$ 219	\$ 5,262	\$ 957	\$ (66)	\$ (512)	\$ 698	\$ 53

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	SAFETY GRANT	WINDFARM GRANT/NORTH PARK WATER	SEWAGE WORKS SINKING	ARP	MVH Restricted	4TH SHIFT DONATION	COMMUNITY GARDEN GRANT
Cash and investments - beginning	\$ (0)	\$ 324,104	\$ 340,058	\$ 560,819	\$ 156,298	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	565,065	108,847	-	3,500
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	-	547,560	-	-	200	-
Total receipts	-	-	547,560	565,065	108,847	200	3,500
Disbursements:							
Personal services	-	-	-	1,125,884	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	20,820	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	536,791	-	183,607	-	3,500
Total disbursements	-	20,820	536,791	1,125,884	183,607	-	3,500
Excess (deficiency) of receipts over disbursements	-	(20,820)	10,769	(560,819)	(74,760)	200	-
Cash and investments - ending	\$ (0)	\$ 303,284	\$ 350,827	\$ -	\$ 81,538	\$ 200	\$ -

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	OCRA COMPREHENSIVE PLAN	COMMUNITY GARDEN DONATION	COVID-HHS	MAYOR'S DONATION	SEWAGE UTL BOND & INT	PAYROLL	FEDERAL TAX WITHHOLDING
Cash and investments - beginning	\$ -	\$ -	\$ 47,302	\$ 976	\$ 80,630	\$ -	\$ 1
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	25,004	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	-	20	-	-	-	12,180	311,423
Total receipts	-	20	25,004	-	-	12,180	311,423
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	8,290	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	189,034	311,029
Total disbursements	-	-	-	-	8,290	189,034	311,029
Excess (deficiency) of receipts over disbursements	-	20	25,004	-	(8,290)	(176,854)	394
Cash and investments - ending	\$ -	\$ 20	\$ 72,306	\$ 976	\$ 72,340	\$ (176,854)	\$ 395

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	STATE TAX WITHHOLDING	COUNTY WITHHOLDING	PERF WITHHOLDING	POLICE PERF WITHHOLDING	FIRE PERF WITHHOLDING	VOLUNTARY PERF DEDUCTION	FIRE UNION DUES DEDUCTION
Cash and investments - beginning	\$ -	\$ 131	\$ 27	\$ -	\$ 119	\$ 462	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	113,637	59,258	38,357	38,465	40,263	5,721	6,570
Total receipts	113,637	59,258	38,357	38,465	40,263	5,721	6,570
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	118,138	61,600	36,955	37,111	38,657	5,514	6,570
Total disbursements	118,138	61,600	36,955	37,111	38,657	5,514	6,570
Excess (deficiency) of receipts over disbursements	(4,501)	(2,342)	1,402	1,354	1,606	207	-
Cash and investments - ending	\$ (4,501)	\$ (2,211)	\$ 1,429	\$ 1,354	\$ 1,725	\$ 669	\$ -

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	SUPPORT WITHHOLDING	AMERICAN FAMILY INSURANCE DEDUCTION	COLONIAL INSURANCE DEDUCTION	PRUDENTIAL INSURANCE DEDUCTION	PERF PHYSICAL WITHHOLDING	BENISTAR SUPPLEMENT INSURANCE WITHHOLDING	ANNUAL SUPPORT FEE (ASFE) WITHHOLDING
Cash and investments - beginning	\$ -	\$ 1,776	\$ (0)	\$ -	\$ 2,615	\$ 32	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	9,880	7,444	-	672	3,421	5,419	110
Total receipts	9,880	7,444	-	672	3,421	5,419	110
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	9,880	7,516	-	672	697	-	110
Total disbursements	9,880	7,516	-	672	697	-	110
Excess (deficiency) of receipts over disbursements	-	(72)	-	-	2,724	5,419	-
Cash and investments - ending	\$ -	\$ 1,704	\$ (0)	\$ -	\$ 5,339	\$ 5,451	\$ -

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	POLICE UNION DUES DEDUCTION	GARNISHMENT #2 WITHHOLDING	WASHINGTON NATIONAL INSURANCE DEDUCTION	POLICE & FIRE INSURANCE DEDUCTION	CINCINNATI LIFE INSURANCE DEDUCTION	ANTHEM HEALTH INSURANCE WITHHOLDING	FICA WITHHOLDING
Cash and investments - beginning	\$ -	\$ -	\$ 1	\$ -	\$ 580	\$ 2,429	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	900	702	1,065	8,937	2,673	34,615	185,417
Total receipts	900	702	1,065	8,937	2,673	34,615	185,417
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	900	702	1,065	9,313	2,981	34,968	185,056
Total disbursements	900	702	1,065	9,313	2,981	34,968	185,056
Excess (deficiency) of receipts over disbursements	-	-	-	(376)	(308)	(353)	361
Cash and investments - ending	\$ -	\$ -	\$ 1	\$ (376)	\$ 272	\$ 2,076	\$ 361

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	MEDICARE WITHHOLDING	DIRECT DEPOSIT	POLICE GAS DEDUCTION	EYE MED-FIDELITY SECURITY LIFE INS.	STORM WATER UTILITY OPERATING	SEWAGE UTILITY OPERATING
Cash and investments - beginning	\$ -	\$ (1)	\$ 725	\$ (1)	\$ 146,121	\$ 686,436
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	220,325	1,639,551
Penalties	-	-	-	-	-	-
Other receipts	93,507	2,639,255	6,150	7,565	19,202	23,091
Total receipts	93,507	2,639,255	6,150	7,565	239,527	1,662,642
Disbursements:						
Personal services	-	-	-	-	118,374	414,159
Supplies	-	-	-	-	-	-
Other services and charges	-	-	175	-	-	-
Capital outlay	-	-	-	-	12,053	610,264
Utility operating expenses	-	-	-	-	198,445	768,183
Other disbursements	93,132	2,462,363	-	6,953	4,671	203,496
Total disbursements	93,132	2,462,363	175	6,953	333,543	1,996,102
Excess (deficiency) of receipts over disbursements	375	176,892	5,975	612	(94,016)	(333,460)
Cash and investments - ending	\$ 375	\$ 176,891	\$ 6,700	\$ 611	\$ 52,105	\$ 352,976

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	SEWAGE WKS 21A PAA 68	SEWAGE WKS 21B PAA 70	Totals
Cash and investments - beginning	\$ 493,438	\$ 125,650	\$ 23,119	\$ 248,497	\$ 5,789,098
Receipts:					
Taxes	-	-	-	-	2,566,609
Licenses and permits	-	-	-	-	56,518
Intergovernmental receipts	-	-	-	-	3,096,371
Charges for services	-	-	-	-	865,483
Fines and forfeits	-	-	-	-	10,528
Utility fees	997,846	-	-	-	2,857,722
Penalties	566	-	-	-	566
Other receipts	26,139	18,813	46,097	490,694	5,600,376
Total receipts	<u>1,024,551</u>	<u>18,813</u>	<u>46,097</u>	<u>490,694</u>	<u>15,054,173</u>
Disbursements:					
Personal services	360,087	-	-	-	4,917,283
Supplies	-	-	-	-	197,536
Other services and charges	-	-	-	-	2,111,412
Capital outlay	46,871	-	-	-	798,806
Utility operating expenses	439,244	-	-	-	1,405,872
Other disbursements	310,264	11,150	46,191	494,894	6,039,078
Total disbursements	<u>1,156,466</u>	<u>11,150</u>	<u>46,191</u>	<u>494,894</u>	<u>15,469,987</u>
Excess (deficiency) of receipts over disbursements	<u>(131,915)</u>	<u>7,663</u>	<u>(94)</u>	<u>(4,200)</u>	<u>(415,815)</u>
Cash and investments - ending	<u>\$ 361,523</u>	<u>\$ 133,313</u>	<u>\$ 23,025</u>	<u>\$ 244,297</u>	<u>\$ 5,373,283</u>

(This page intentionally left blank.)

OTHER INFORMATION

(This page intentionally left blank.)

CITY OF ALEXANDRIA
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
KS Statebank	2018 Global M3 Sweeper	\$ 33,986	9/15/2019	9/15/2025
Crossroads Bank	purchase of 2021 Braun Chief XL	<u>49,654</u>	2/1/2022	2/1/2027
Total governmental activities		<u>83,640</u>		
Total of annual lease payments		<u>\$ 83,640</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
Notes and Loans Payable	purchase of three (3) 2020 Ford Police Interceptors	\$ 76,865	\$ 27,669
Total governmental activities		<u>76,865</u>	<u>27,669</u>
Wastewater:			
Revenue bonds	Sewage Works Revenue Bonds Series 2021A Bond	770,000	30,000
Revenue bonds	Sewage Works Revenue Bonds Series 2021B Bond	<u>3,525,000</u>	<u>425,000</u>
Total Wastewater		<u>4,295,000</u>	<u>455,000</u>
Totals		<u>\$ 4,371,865</u>	<u>\$ 482,669</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/>.