

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

CITY OF ALEXANDRIA

MADISON COUNTY, INDIANA

January 1, 2016 to December 31, 2018



FILED
12/26/2019

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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 05-08-17
	Susan K. Nabb (interim)	05-09-17 to 07-03-17
	Jill D. Scott	07-04-17 to 12-31-19
Mayor	Honorable Ron Richardson	01-01-16 to 12-31-19
President of the Board of Public Works and Safety	Honorable Ron Richardson	01-01-16 to 12-31-19
President Pro Tempore of the Common Council	Jeff Bryan	01-01-16 to 06-30-18
	(Vacant)	07-01-18 to 08-05-18
	Patty Kuhn	08-06-18 to 12-31-19



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the City of Alexandria (City), which comprise the financial position and results of operations for the period of January 1, 2016 to December 31, 2018, and the related notes to the financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

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 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 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.

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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance 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, 2016 to December 31, 2018.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the City for the period of January 1, 2016 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit 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, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

November 26, 2019

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, 2016 and 2017

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
General	\$ 14,402	\$ 2,705,787	\$ 2,991,376	\$ (271,187)	\$ 2,832,019	\$ 2,520,802	\$ 40,030
Motor Vehicle Highway	211,908	453,059	458,001	206,966	449,413	382,705	273,674
Local Road & Street	74,066	45,821	-	119,887	59,740	29,213	150,414
Bob Rogers Non-Revers	874	1,955	3,034	(205)	2,645	471	1,969
Sanitation	147,681	259,695	213,316	194,060	255,736	275,333	174,463
Emergency Homeowner	611	-	-	611	-	-	611
Local Law Enf Cont Ed	3,356	5,311	3,605	5,062	3,503	-	8,565
Riverboat	31,097	38,590	19,664	50,023	32,986	38,305	44,704
Park & Recreation	29,633	131,356	125,102	35,887	129,509	107,319	58,077
User Fee Law Enf.Con'td Edu.	4,659	684	3,453	1,890	1,250	-	3,140
Hazardous MatrIs Response	4,367	1,165	5,953	(421)	1,300	984	(105)
Rainy Day	4,071	2	-	4,073	3,046	-	7,119
Police K-9 Donation Fund	59	-	59	-	-	-	-
Contaminated Land/Brown Fields	4,852	-	-	4,852	-	4,070	782
Community Foundation Grant	461	-	-	461	-	-	461
Econ. Dev. Food & Beverage	49,917	191,000	24,928	215,989	50,000	21,698	244,291
Slot Machine Wagering	151,022	408,037	411,649	147,410	333,101	419,302	61,209
Cumulative Capital Improvement	15,328	13,113	2,480	25,961	12,512	2,393	36,080
Cumulative Capital Development	51,237	83,026	120,500	13,763	19,696	-	33,459
Redev. Non-Revert	39,572	26,285	19,709	46,148	31,929	26,407	51,670
Police Equipment	3,690	6,015	2,261	7,444	2,660	6,132	3,972
Economic Dev. Project (EDIT)	6,618	-	-	6,618	-	-	6,618
Defib Donation (05)	9	-	-	9	-	-	9
Alexandria Insurance	14,597	-	211	14,386	-	14,386	-
Police Pension	212,351	159,217	183,416	188,152	197,214	170,122	215,244
Fire Pension	78,452	138,141	128,492	88,101	104,054	116,671	75,484
Interpreter Grant	720	-	-	720	-	720	-
BRC Security Deposits	(100)	2,200	2,000	100	2,710	2,500	310
Police K-9 Donation	1,057	760	1,236	581	5,723	607	5,697
Dog Park Non-Revert	(512)	-	-	(512)	-	-	(512)
Blight Elimination Program	339	161,315	155,059	6,595	22,714	20,943	8,366
Clerk's Document Fund	50	-	-	50	-	50	-
Police Vest (DOJ) Grant	-	2,100	-	2,100	-	2,100	-
Fireworks Non-Revert	-	50	-	50	-	-	50
LOIT 2016 Special Distribution	-	194,482	149,019	45,463	229,083	219,975	54,571
Child Abuse Donation	-	-	-	-	700	-	700
Agressive Driving Grant	89	-	-	89	-	89	-
Payroll	10,110	767,128	767,226	10,012	1,453,302	1,451,108	12,206
Drug Recovery Fund	816	-	-	816	141	-	957

CITY OF ALEXANDRIA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Years Ended December 31, 2016 and 2017

Fund	Cash and Investments 01-01-16	Receipts	Disbursements	Cash and Investments 12-31-16	Receipts	Disbursements	Cash and Investments 12-31-17
Ambulance Donation	5,362	568	-	5,930	172	-	6,102
Fire & Rescue Donation	706	5,000	5,000	706	5,507	840	5,373
FEMA Buy-Out Project (05)	2,303	-	-	2,303	-	-	2,303
State Fire Grant	410	-	-	410	-	-	410
Fire Non-Revert	91,918	297,741	250,694	138,965	408,004	248,838	298,131
Unknown Grant	108	-	-	108	-	-	108
Fire Copy	222	20	90	152	20	-	172
St. Farm Safe Neighbors Grant	189	-	-	189	-	-	189
Emery Lee Bldg. Donation	698	-	-	698	-	-	698
Chamber Econ. Dev. Grant	1,415	-	-	1,415	-	1,415	-
Federal Cops Grant	760	-	-	760	-	760	-
Police Pull-Over Donation	593 361	479	479	593 361	834 230	835 581	592 10
Animal Shelter Donation Fund	182	-	-	182	-	-	182
Pol.Car Restoration Donation	1,458	-	-	1,458	-	-	1,458
Bike Donation	571	-	-	571	-	-	571
Ordinance Violations	(275)	2,312	1,168	869	960	-	1,829
Harrison St.Tree Donation Proj	7,077	-	-	7,077	-	-	7,077
Tax Abatement	335	100	-	435	-	300	135
LIT - Public Safety	117,129	193,809	198,286	112,652	227,117	227,220	112,549
Animal Control Non-Revert	(193)	-	-	(193)	-	-	(193)
Park Tree Fund	9	50	-	59	-	-	59
Park Non-Reverting Operating	16,181	4,091	6,054	14,218	4,425	2,263	16,380
Emery Lee Security Deposits	1,252	6,100	6,750	602	6,550	6,200	952
Redevelopment Donation Fund	3,100	-	-	3,100	-	-	3,100
Park Donation	202	-	-	202	17,998	15,339	2,861
Sewage Operating	(5,701)	1,148,116	1,042,632	99,783	1,502,737	1,373,899	228,621
Sewage Works Sinking	182,809	398,736	366,792	214,753	368,195	366,326	216,622
Sewage Cash Reserve	367,418	1,086	-	368,504	3,002	-	371,506
Water Cash Reserve	-	-	-	-	120,000	-	120,000
Water Operating	260,457	616,766	674,901	202,322	997,848	889,276	310,894
Water Meter Deposit	103,240	17,255	13,150	107,345	17,850	14,565	110,630
Stormwater Utility Operating	243,536	96,305	136,142	203,699	95,641	116,152	183,188
Totals	\$ 2,571,291	\$ 8,584,828	\$ 8,493,887	\$ 2,662,232	\$ 10,013,776	\$ 9,099,214	\$ 3,576,794

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, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
General	\$ 40,030	\$ 3,001,401	\$ 2,656,960	\$ 384,471
Motor Vehicle Highway	273,674	481,406	459,233	295,847
Local Road & Street	150,414	99,567	126,050	123,931
Bob Rogers Non-Revers	1,969	4,425	6,270	124
Sanitation	174,463	260,935	369,394	66,004
Emergency Homeowner	611	-	-	611
Local Law Enf Cont Ed	8,565	3,637	2,659	9,543
Riverboat	44,704	30,478	29,979	45,203
Park & Recreation	58,077	132,533	101,265	89,345
User Fee Law Enf.Con'td Edu.	3,140	491	-	3,631
Hazardous Matrls Response	(105)	583	-	478
Rainy Day	7,119	-	-	7,119
Contaminated Land/Brown Fields	782	-	600	182
Community Foundation Grant	461	-	-	461
Econ. Dev. Food & Beverage	244,291	180,000	219,309	204,982
Slot Machine Wagering	61,209	255,584	295,000	21,793
Cumulative Capital Improvement	36,080	12,027	1,430	46,677
Cumulative Capital Development	33,459	19,225	-	52,684
Redev. Non-Revert	51,670	46,094	32,572	65,192
Police Equipment	3,972	145	1,856	2,261
Economic Dev. Project (EDIT)	6,618	-	-	6,618
Defib Donation (05)	9	-	-	9
Police Pension	215,244	137,697	166,503	186,438
Fire Pension	75,484	80,321	121,653	34,152
BRC Security Deposits	310	3,350	3,460	200
Police K-9 Donation	5,697	810	3,552	2,955
Dog Park Non-Revert	(512)	-	-	(512)
Blight Elimination Program	8,366	21,314	26,945	2,735
Fireworks Non-Revert	50	-	50	-
LOIT 2016 Special Distribution	54,571	107,000	81,571	80,000
Child Abuse Donation	700	-	481	219
Recording Fees-Escrow Account	-	1,567	1,371	196
Demolition	-	200,000	181,485	18,515
Payroll	12,206	2,768,605	2,766,849	13,962
Drug Recovery Fund	957	-	-	957
Ambulance Donation	6,102	423	-	6,525

CITY OF ALEXANDRIA
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH
AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2018

Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
Fire & Rescue Donation	5,373	394	1,907	3,860
FEMA Buy-Out Project (05)	2,303	-	-	2,303
State Fire Grant	410	-	-	410
Fire Non-Revert	298,131	247,811	458,753	87,189
Unknown Grant	108	-	-	108
Fire Copy	172	10	-	182
St. Farm Safe Neighbors Grant	189	-	-	189
Emery Lee Bldg. Donation	698	-	-	698
Police Pull-Over	592	575	316	851
Donation	10	681	100	591
Animal Shelter Donation Fund	182	-	-	182
Pol.Car Restoration Donation	1,458	-	-	1,458
Bike Donation	571	-	-	571
Ordinance Violations	1,829	4,480	-	6,309
Harrison St.Tree Donation Proj	7,077	-	-	7,077
Tax Abatement	135	-	-	135
LIT - Public Safety	112,549	227,317	333,559	6,307
Animal Control Non-Revert	(193)	38	-	(155)
Park Tree Fund	59	300	-	359
Park Non-Reverting Operating	16,380	15,019	4,109	27,290
Emery Lee Security Deposits	952	6,598	6,850	700
Redevelopment Donation Fund	3,100	500	500	3,100
Park Donation	2,861	2,608	1,747	3,722
Sewage Operating	228,621	1,802,462	1,582,625	448,458
Sewage Works Sinking	216,622	368,133	366,647	218,108
Sewage Cash Reserve	371,506	6,031	-	377,537
Water Cash Reserve	120,000	80,000	-	200,000
Water Operating	310,894	1,131,011	1,060,009	381,896
Water Meter Deposit	110,630	18,375	14,585	114,420
Stormwater Utility Operating	183,188	152,950	153,625	182,513
SIP-Stormwater Improvement Project	-	150,013	34,700	115,313
Totals	<u>\$ 3,576,794</u>	<u>\$ 12,064,924</u>	<u>\$ 11,676,529</u>	<u>\$ 3,965,189</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.

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,

CITY OF ALEXANDRIA
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

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.

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.

CITY OF ALEXANDRIA
NOTES TO FINANCIAL STATEMENTS
(Continued)

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 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 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 STATEMENTS
(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 STATEMENTS
(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 statements contain some funds with deficits in cash. This is a result of expenditures exceeding anticipated receipts.

Note 8. Subsequent Event

On June 19, 2019, the City issued a bond anticipation note in the amount of \$600,000.

CITY OF ALEXANDRIA
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 9. *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.

OTHER INFORMATION - UNAUDITED

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 statements 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.

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	General	Motor Vehicle Highway	Local Road & Street	Bob Rogers Non-Revers	Sanitation	Emergency Homeowner	Local Law Enf. Cont Ed	Riverboat
Cash and investments - beginning	\$ 14,402	\$ 211,908	\$ 74,066	\$ 874	\$ 147,681	\$ 611	\$ 3,356	\$ 31,097
Receipts:								
Taxes	1,546,660	130,368	-	-	-	-	-	-
Licenses and permits	51,437	-	-	-	-	-	5,311	-
Intergovernmental receipts	819,270	296,945	45,821	-	-	-	-	38,590
Charges for services	201,920	6,126	-	1,955	259,695	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	86,500	19,620	-	-	-	-	-	-
Total receipts	2,705,787	453,059	45,821	1,955	259,695	-	5,311	38,590
Disbursements:								
Personal services	2,505,405	287,249	-	-	-	-	-	-
Supplies	96,601	44,620	-	-	-	-	-	-
Other services and charges	348,526	103,769	-	3,034	212,613	-	3,605	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	33,768	20,616	-	-	-	-	-	19,664
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	7,076	1,747	-	-	703	-	-	-
Total disbursements	2,991,376	458,001	-	3,034	213,316	-	3,605	19,664
Excess (deficiency) of receipts over disbursements	(285,589)	(4,942)	45,821	(1,079)	46,379	-	1,706	18,926
Cash and investments - ending	\$ (271,187)	\$ 206,966	\$ 119,887	\$ (205)	\$ 194,060	\$ 611	\$ 5,062	\$ 50,023

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Park & Recreation	User Fee Law Enf. Con'td Edu.	Hazardous Matrls Response	Rainy Day	Police K-9 Donation Fund	Contaminated Land/Brown Fields	Community Foundation Grant	Econ. Dev. Food & Beverage
Cash and investments - beginning	\$ 29,633	\$ 4,659	\$ 4,367	\$ 4,071	\$ 59	\$ 4,852	\$ 461	\$ 49,917
Receipts:								
Taxes	89,770	-	-	-	-	-	-	191,000
Licenses and permits	-	684	-	-	-	-	-	-
Intergovernmental receipts	9,298	-	-	-	-	-	-	-
Charges for services	30,585	-	1,165	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	1,703	-	-	2	-	-	-	-
Total receipts	131,356	684	1,165	2	-	-	-	191,000
Disbursements:								
Personal services	40,716	-	-	-	-	-	-	-
Supplies	8,683	-	-	-	59	-	-	-
Other services and charges	67,521	-	5,953	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	6,164	3,453	-	-	-	-	-	24,928
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	2,018	-	-	-	-	-	-	-
Total disbursements	125,102	3,453	5,953	-	59	-	-	24,928
Excess (deficiency) of receipts over disbursements	6,254	(2,769)	(4,788)	2	(59)	-	-	166,072
Cash and investments - ending	\$ 35,887	\$ 1,890	\$ (421)	\$ 4,073	\$ -	\$ 4,852	\$ 461	\$ 215,989

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Slot Machine Wagering	Cumulative Capital Improvement	Cumulative Capital Development	Redev. Non-Revert	Police Equipment	Economic Dev. Project (EDIT)	Defib Donation (05)	Alexandria Insurance
Cash and investments - beginning	\$ 151,022	\$ 15,328	\$ 51,237	\$ 39,572	\$ 3,690	\$ 6,618	\$ 9	\$ 14,597
Receipts:								
Taxes	-	-	18,060	26,285	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	408,037	13,113	1,871	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	63,095	-	6,015	-	-	-
Total receipts	408,037	13,113	83,026	26,285	6,015	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	30
Other services and charges	-	-	-	19,709	-	-	-	181
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	411,649	2,480	-	-	2,261	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	120,500	-	-	-	-	-
Total disbursements	411,649	2,480	120,500	19,709	2,261	-	-	211
Excess (deficiency) of receipts over disbursements	(3,612)	10,633	(37,474)	6,576	3,754	-	-	(211)
Cash and investments - ending	\$ 147,410	\$ 25,961	\$ 13,763	\$ 46,148	\$ 7,444	\$ 6,618	\$ 9	\$ 14,386

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Police Pension	Fire Pension	Interpreter Grant	BRC Security Deposits	Police K-9 Donation	Dog Park Non-Revert	Blight Elimination Program	Clerk's Document Fund
Cash and investments - beginning	\$ 212,351	\$ 78,452	\$ 720	\$ (100)	\$ 1,057	\$ (512)	\$ 339	\$ 50
Receipts:								
Taxes	-	1,442	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	158,915	136,597	-	-	-	-	161,315	-
Charges for services	-	-	-	2,200	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	302	102	-	-	760	-	-	-
Total receipts	159,217	138,141	-	2,200	760	-	161,315	-
Disbursements:								
Personal services	183,338	128,459	-	-	-	-	-	-
Supplies	77	19	-	-	-	-	-	-
Other services and charges	1	14	-	2,000	1,236	-	155,059	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	183,416	128,492	-	2,000	1,236	-	155,059	-
Excess (deficiency) of receipts over disbursements	(24,199)	9,649	-	200	(476)	-	6,256	-
Cash and investments - ending	\$ 188,152	\$ 88,101	\$ 720	\$ 100	\$ 581	\$ (512)	\$ 6,595	\$ 50

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Police Vest (DOJ) Grant	Fireworks Non-Revert	LOIT 2016 Special Distribution	Agressive Driving Grant	Payroll	Drug Recovery Fund	Ambulance Donation	Fire & Rescue Donation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 89	\$ 10,110	\$ 816	\$ 5,362	\$ 706
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	2,100	-	194,482	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	50	-	-	767,128	-	568	5,000
Total receipts	2,100	50	194,482	-	767,128	-	568	5,000
Disbursements:								
Personal services	-	-	-	-	767,226	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	149,019	-	-	-	-	5,000
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	149,019	-	767,226	-	-	5,000
Excess (deficiency) of receipts over disbursements	2,100	50	45,463	-	(98)	-	568	-
Cash and investments - ending	\$ 2,100	\$ 50	\$ 45,463	\$ 89	\$ 10,012	\$ 816	\$ 5,930	\$ 706

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	FEMA Buy-Out Project (05)	State Fire Grant	Fire Non-Revert	Unknown Grant	Fire Copy	St. Farm Safe Neighbors Grant	Emery Lee Bldg. Donation	Chamber Econ. Dev. Grant
Cash and investments - beginning	\$ 2,303	\$ 410	\$ 91,918	\$ 108	\$ 222	\$ 189	\$ 698	\$ 1,415
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	297,741	-	20	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	-	297,741	-	20	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	200,000	-	90	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	50,694	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	250,694	-	90	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	47,047	-	(70)	-	-	-
Cash and investments - ending	\$ 2,303	\$ 410	\$ 138,965	\$ 108	\$ 152	\$ 189	\$ 698	\$ 1,415

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Federal Cops Grant	Police Pull-Over	Donation	Animal Shelter Donation Fund	Pol.Car Restoration Donation	Bike Donation	Ordinance Violations	Harrison St.Tree Donation Proj
Cash and investments - beginning	\$ 760	\$ 593	\$ 361	\$ 182	\$ 1,458	\$ 571	\$ (275)	\$ 7,077
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	479	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	2,312	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	479	-	-	-	-	2,312	-
Disbursements:								
Personal services	-	479	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	1,168	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	479	-	-	-	-	1,168	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	1,144	-
Cash and investments - ending	\$ 760	\$ 593	\$ 361	\$ 182	\$ 1,458	\$ 571	\$ 869	\$ 7,077

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Tax Abatement	LIT - Public Safety	Animal Control Non-Revert	Park Tree Fund	Park Non-Reverting Operating	Emery Lee Security Deposits	Redevelopment Donation Fund	Park Donation
Cash and investments - beginning	\$ 335	\$ 117,129	\$ (193)	\$ 9	\$ 16,181	\$ 1,252	\$ 3,100	\$ 202
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	100	-	-	-	-	-	-	-
Intergovernmental receipts	-	193,809	-	-	-	-	-	-
Charges for services	-	-	-	-	4,091	6,100	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	50	-	-	-	-
Total receipts	100	193,809	-	50	4,091	6,100	-	-
Disbursements:								
Personal services	-	198,286	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	6,054	6,750	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	198,286	-	-	6,054	6,750	-	-
Excess (deficiency) of receipts over disbursements	100	(4,477)	-	50	(1,963)	(650)	-	-
Cash and investments - ending	\$ 435	\$ 112,652	\$ (193)	\$ 59	\$ 14,218	\$ 602	\$ 3,100	\$ 202

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2016

	Sewage Operating	Sewage Works Sinking	Sewage Cash Reserve	Water Operating	Water Meter Deposit	Stormwater Utility Operating	Totals
Cash and investments - beginning	\$ (5,701)	\$ 182,809	\$ 367,418	\$ 260,457	\$ 103,240	\$ 243,536	\$ 2,571,291
Receipts:							
Taxes	-	-	-	-	-	87,266	2,090,851
Licenses and permits	-	-	-	-	-	-	57,532
Intergovernmental receipts	-	-	-	-	-	9,039	2,489,681
Charges for services	-	-	-	-	-	-	811,598
Fines and forfeits	-	-	-	-	-	-	2,312
Utility fees	1,143,724	-	-	610,641	17,255	-	1,771,620
Other receipts	4,392	398,736	1,086	6,125	-	-	1,361,234
Total receipts	1,148,116	398,736	1,086	616,766	17,255	96,305	8,584,828
Disbursements:							
Personal services	280,433	-	-	258,987	-	117,879	4,768,457
Supplies	-	-	-	-	-	7,463	357,642
Other services and charges	48,775	-	-	36,882	-	10,800	1,033,650
Debt service - principal and interest	-	366,792	-	-	-	-	366,792
Capital outlay	293,496	-	-	990	-	-	1,024,182
Utility operating expenses	414,385	-	-	343,320	13,150	-	770,855
Other disbursements	5,543	-	-	34,722	-	-	172,309
Total disbursements	1,042,632	366,792	-	674,901	13,150	136,142	8,493,887
Excess (deficiency) of receipts over disbursements	105,484	31,944	1,086	(58,135)	4,105	(39,837)	90,941
Cash and investments - ending	\$ 99,783	\$ 214,753	\$ 368,504	\$ 202,322	\$ 107,345	\$ 203,699	\$ 2,662,232

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	General	Motor Vehicle Highway	Local Road & Street	Bob Rogers Non-Revers	Sanitation	Emergency Homeowner	Local Law Enf. Cont Ed	Riverboat
Cash and investments - beginning	\$ (271,187)	\$ 206,966	\$ 119,887	\$ (205)	\$ 194,060	\$ 611	\$ 5,062	\$ 50,023
Receipts:								
Taxes	2,212,745	128,671	-	-	-	-	-	-
Licenses and permits	23,685	-	-	-	-	-	-	-
Intergovernmental receipts	185,606	312,154	59,740	-	-	-	-	32,986
Charges for services	187,563	6,488	-	-	255,439	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	222,420	2,100	-	2,645	297	-	3,503	-
Total receipts	2,832,019	449,413	59,740	2,645	255,736	-	3,503	32,986
Disbursements:								
Personal services	2,121,311	266,793	-	-	49,144	-	-	-
Supplies	44,529	29,459	-	-	7,192	-	-	-
Other services and charges	348,333	86,006	29,213	471	218,525	-	-	34,295
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	447	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	6,629	-	-	-	472	-	-	4,010
Total disbursements	2,520,802	382,705	29,213	471	275,333	-	-	38,305
Excess (deficiency) of receipts over disbursements	311,217	66,708	30,527	2,174	(19,597)	-	3,503	(5,319)
Cash and investments - ending	\$ 40,030	\$ 273,674	\$ 150,414	\$ 1,969	\$ 174,463	\$ 611	\$ 8,565	\$ 44,704

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Park & Recreation	User Fee Law Enf. Con'td Edu.	Hazardous Matrls Response	Rainy Day	Contaminated Land/Brown Fields	Community Foundation Grant	Econ. Dev. Food & Beverage	Slot Machine Wagering
Cash and investments - beginning	\$ 35,887	\$ 1,890	\$ (421)	\$ 4,073	\$ 4,852	\$ 461	\$ 215,989	\$ 147,410
Receipts:								
Taxes	88,685	-	-	-	-	-	50,000	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	9,682	-	-	-	-	-	-	333,101
Charges for services	31,142	-	1,300	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	1,250	-	3,046	-	-	-	-
Total receipts	129,509	1,250	1,300	3,046	-	-	50,000	333,101
Disbursements:								
Personal services	41,565	-	-	-	-	-	-	237,287
Supplies	10,189	-	-	-	-	-	110	-
Other services and charges	54,111	-	984	-	-	-	21,588	130,285
Debt service - principal and interest	-	-	-	-	-	-	-	51,730
Capital outlay	883	-	-	-	4,070	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	571	-	-	-	-	-	-	-
Total disbursements	107,319	-	984	-	4,070	-	21,698	419,302
Excess (deficiency) of receipts over disbursements	22,190	1,250	316	3,046	(4,070)	-	28,302	(86,201)
Cash and investments - ending	\$ 58,077	\$ 3,140	\$ (105)	\$ 7,119	\$ 782	\$ 461	\$ 244,291	\$ 61,209

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cumulative Capital Improvement	Cumulative Capital Development	Redev. Non-Revert	Police Equipment	Economic Dev. Project (EDIT)	Defib Donation (05)	Alexandria Insurance	Police Pension
Cash and investments - beginning	\$ 25,961	\$ 13,763	\$ 46,148	\$ 7,444	\$ 6,618	\$ 9	\$ 14,386	\$ 188,152
Receipts:								
Taxes	-	17,722	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	12,512	1,935	-	-	-	-	-	194,215
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	39	31,929	2,660	-	-	-	2,999
Total receipts	12,512	19,696	31,929	2,660	-	-	-	197,214
Disbursements:								
Personal services	-	-	-	-	-	-	-	168,013
Supplies	-	-	-	-	-	-	-	23
Other services and charges	-	-	26,407	6,132	-	-	14,386	2
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	2,393	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	2,084
Total disbursements	2,393	-	26,407	6,132	-	-	14,386	170,122
Excess (deficiency) of receipts over disbursements	10,119	19,696	5,522	(3,472)	-	-	(14,386)	27,092
Cash and investments - ending	\$ 36,080	\$ 33,459	\$ 51,670	\$ 3,972	\$ 6,618	\$ 9	\$ -	\$ 215,244

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Fire Pension	Interpreter Grant	BRC Security Deposits	Police K-9 Donation	Dog Park Non-Revert	Blight Elimination Program	Clerk's Document Fund	Police Vest (DOJ) Grant
Cash and investments - beginning	\$ 88,101	\$ 720	\$ 100	\$ 581	\$ (512)	\$ 6,595	\$ 50	\$ 2,100
Receipts:								
Taxes	1,415	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	102,479	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	160	-	2,710	5,723	-	22,714	-	-
Total receipts	104,054	-	2,710	5,723	-	22,714	-	-
Disbursements:								
Personal services	116,637	-	-	-	-	-	-	-
Supplies	23	-	-	-	-	-	-	-
Other services and charges	11	-	2,500	607	-	20,943	-	1,488
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	720	-	-	-	-	50	612
Total disbursements	116,671	720	2,500	607	-	20,943	50	2,100
Excess (deficiency) of receipts over disbursements	(12,617)	(720)	210	5,116	-	1,771	(50)	(2,100)
Cash and investments - ending	\$ 75,484	\$ -	\$ 310	\$ 5,697	\$ (512)	\$ 8,366	\$ -	\$ -

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Fireworks Non-Revert	LOIT 2016 Special Distribution	Child Abuse Donation	Agressive Driving Grant	Payroll	Drug Recovery Fund	Ambulance Donation	Fire & Rescue Donation
Cash and investments - beginning	\$ 50	\$ 45,463	\$ -	\$ 89	\$ 10,012	\$ 816	\$ 5,930	\$ 706
Receipts:								
Taxes	-	229,083	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	700	-	1,453,302	141	172	5,507
Total receipts	-	229,083	700	-	1,453,302	141	172	5,507
Disbursements:								
Personal services	-	-	-	-	1,451,108	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	219,975	-	-	-	-	-	840
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	89	-	-	-	-
Total disbursements	-	219,975	-	89	1,451,108	-	-	840
Excess (deficiency) of receipts over disbursements	-	9,108	700	(89)	2,194	141	172	4,667
Cash and investments - ending	\$ 50	\$ 54,571	\$ 700	\$ -	\$ 12,206	\$ 957	\$ 6,102	\$ 5,373

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	FEMA Buy-Out Project (05)	State Fire Grant	Fire Non-Revert	Unknown Grant	Fire Copy	St. Farm Safe Neighbors Grant	Emery Lee Bldg. Donation	Chamber Econ. Dev. Grant
Cash and investments - beginning	\$ 2,303	\$ 410	\$ 138,965	\$ 108	\$ 152	\$ 189	\$ 698	\$ 1,415
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	20	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	408,004	-	-	-	-	-
Total receipts	-	-	408,004	-	20	-	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	121,389	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	127,449	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	1,415
Total disbursements	-	-	248,838	-	-	-	-	1,415
Excess (deficiency) of receipts over disbursements	-	-	159,166	-	20	-	-	(1,415)
Cash and investments - ending	\$ 2,303	\$ 410	\$ 298,131	\$ 108	\$ 172	\$ 189	\$ 698	\$ -

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Federal Cops Grant	Police Pull-Over	Donation	Animal Shelter Donation Fund	Pol.Car Restoration Donation	Bike Donation	Ordinance Violations	Harrison St.Tree Donation Proj
Cash and investments - beginning	\$ 760	\$ 593	\$ 361	\$ 182	\$ 1,458	\$ 571	\$ 869	\$ 7,077
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	834	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	960	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	230	-	-	-	-	-
Total receipts	-	834	230	-	-	-	960	-
Disbursements:								
Personal services	-	835	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	581	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	760	-	-	-	-	-	-	-
Total disbursements	760	835	581	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	(760)	(1)	(351)	-	-	-	960	-
Cash and investments - ending	\$ -	\$ 592	\$ 10	\$ 182	\$ 1,458	\$ 571	\$ 1,829	\$ 7,077

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Tax Abatement	LIT - Public Safety	Animal Control Non-Revert	Park Tree Fund	Park Non-Reverting Operating	Emery Lee Security Deposits	Redevelopment Donation Fund	Park Donation
Cash and investments - beginning	\$ 435	\$ 112,652	\$ (193)	\$ 59	\$ 14,218	\$ 602	\$ 3,100	\$ 202
Receipts:								
Taxes	-	227,117	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	4,425	6,550	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	17,998
Total receipts	-	227,117	-	-	4,425	6,550	-	17,998
Disbursements:								
Personal services	-	185,803	-	-	-	-	-	-
Supplies	-	31,686	-	-	-	-	-	-
Other services and charges	300	9,731	-	-	2,263	6,200	-	15,339
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	300	227,220	-	-	2,263	6,200	-	15,339
Excess (deficiency) of receipts over disbursements	(300)	(103)	-	-	2,162	350	-	2,659
Cash and investments - ending	\$ 135	\$ 112,549	\$ (193)	\$ 59	\$ 16,380	\$ 952	\$ 3,100	\$ 2,861

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sewage Operating	Sewage Works Sinking	Sewage Cash Reserve	Water Cash Reserve	Water Operating	Water Meter Deposit	Stormwater Utility Operating	Totals
Cash and investments - beginning	\$ 99,783	\$ 214,753	\$ 368,504	\$ -	\$ 202,322	\$ 107,345	\$ 203,699	\$ 2,662,232
Receipts:								
Taxes	-	-	-	-	-	-	86,227	3,041,665
Licenses and permits	-	-	-	-	-	-	-	23,685
Intergovernmental receipts	-	-	-	-	-	-	9,414	1,254,658
Charges for services	-	-	-	-	-	-	-	492,927
Fines and forfeits	-	-	-	-	-	-	-	960
Utility fees	1,493,494	-	-	-	992,880	17,850	-	2,504,224
Other receipts	9,243	368,195	3,002	120,000	4,968	-	-	2,695,657
Total receipts	1,502,737	368,195	3,002	120,000	997,848	17,850	95,641	10,013,776
Disbursements:								
Personal services	250,101	-	-	-	267,983	-	85,791	5,242,371
Supplies	-	-	-	-	-	-	4,095	248,695
Other services and charges	26,816	-	-	-	20,956	-	26,001	1,325,289
Debt service - principal and interest	51,730	366,326	-	-	-	-	-	597,235
Capital outlay	64,739	-	-	-	13,988	-	265	86,785
Utility operating expenses	504,739	-	-	-	317,134	14,565	-	836,438
Other disbursements	475,774	-	-	-	269,215	-	-	762,401
Total disbursements	1,373,899	366,326	-	-	889,276	14,565	116,152	9,099,214
Excess (deficiency) of receipts over disbursements	128,838	1,869	3,002	120,000	108,572	3,285	(20,511)	914,562
Cash and investments - ending	\$ 228,621	\$ 216,622	\$ 371,506	\$ 120,000	\$ 310,894	\$ 110,630	\$ 183,188	\$ 3,576,794

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	General	Motor Vehicle Highway	Local Road & Street	Bob Rogers Non-Revers	Sanitation	Emergency Homeowner	Local Law Enf. Cont Ed	Riverboat
Cash and investments - beginning	\$ 40,030	\$ 273,674	\$ 150,414	\$ 1,969	\$ 174,463	\$ 611	\$ 8,565	\$ 44,704
Receipts:								
Taxes	2,322,432	121,005	-	-	-	-	-	-
Licenses and permits	35,766	-	-	-	-	-	-	-
Intergovernmental receipts	198,147	348,422	97,653	-	-	-	-	30,478
Charges for services	199,231	1,125	-	-	260,534	-	-	-
Fines and forfeits	163	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	245,662	10,854	1,914	4,425	401	-	3,637	-
Total receipts	3,001,401	481,406	99,567	4,425	260,935	-	3,637	30,478
Disbursements:								
Personal services	2,231,976	313,402	-	-	45,393	-	-	-
Supplies	49,341	53,381	-	-	5,269	-	-	-
Other services and charges	345,643	92,098	126,050	6,270	318,188	-	2,659	29,979
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	30,000	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	352	-	-	544	-	-	-
Total disbursements	2,656,960	459,233	126,050	6,270	369,394	-	2,659	29,979
Excess (deficiency) of receipts over disbursements	344,441	22,173	(26,483)	(1,845)	(108,459)	-	978	499
Cash and investments - ending	\$ 384,471	\$ 295,847	\$ 123,931	\$ 124	\$ 66,004	\$ 611	\$ 9,543	\$ 45,203

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Park & Recreation	User Fee Law Enf. Con'td Edu.	Hazardous Matrls Response	Rainy Day	Contaminated Land/Brown Fields	Community Foundation Grant	Econ. Dev. Food & Beverage	Slot Machine Wagering
Cash and investments - beginning	\$ 58,077	\$ 3,140	\$ (105)	\$ 7,119	\$ 782	\$ 461	\$ 244,291	\$ 61,209
Receipts:								
Taxes	85,355	-	-	-	-	-	180,000	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	9,455	-	-	-	-	-	-	255,584
Charges for services	34,238	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	3,485	491	583	-	-	-	-	-
Total receipts	132,533	491	583	-	-	-	180,000	255,584
Disbursements:								
Personal services	41,828	-	-	-	-	-	-	295,000
Supplies	10,914	-	-	-	-	-	15	-
Other services and charges	48,028	-	-	-	-	-	39,294	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	495	-	-	-	600	-	180,000	-
Total disbursements	101,265	-	-	-	600	-	219,309	295,000
Excess (deficiency) of receipts over disbursements	31,268	491	583	-	(600)	-	(39,309)	(39,416)
Cash and investments - ending	\$ 89,345	\$ 3,631	\$ 478	\$ 7,119	\$ 182	\$ 461	\$ 204,982	\$ 21,793

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Cumulative Capital Improvement	Cumulative Capital Development	Redev. Non-Revert	Police Equipment	Economic Dev. Project (EDIT)	Defib Donation (05)	Police Pension	Fire Pension
Cash and investments - beginning	\$ 36,080	\$ 33,459	\$ 51,670	\$ 3,972	\$ 6,618	\$ 9	\$ 215,244	\$ 75,484
Receipts:								
Taxes	-	17,203	-	-	-	-	-	1,318
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	12,027	1,906	-	-	-	-	-	146
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	116	46,094	145	-	-	137,697	78,857
Total receipts	<u>12,027</u>	<u>19,225</u>	<u>46,094</u>	<u>145</u>	<u>-</u>	<u>-</u>	<u>137,697</u>	<u>80,321</u>
Disbursements:								
Personal services	-	-	-	-	-	-	164,695	121,647
Supplies	-	-	-	-	-	-	56	6
Other services and charges	-	-	32,572	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	1,430	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	1,856	-	-	1,752	-
Total disbursements	<u>1,430</u>	<u>-</u>	<u>32,572</u>	<u>1,856</u>	<u>-</u>	<u>-</u>	<u>166,503</u>	<u>121,653</u>
Excess (deficiency) of receipts over disbursements	<u>10,597</u>	<u>19,225</u>	<u>13,522</u>	<u>(1,711)</u>	<u>-</u>	<u>-</u>	<u>(28,806)</u>	<u>(41,332)</u>
Cash and investments - ending	<u>\$ 46,677</u>	<u>\$ 52,684</u>	<u>\$ 65,192</u>	<u>\$ 2,261</u>	<u>\$ 6,618</u>	<u>\$ 9</u>	<u>\$ 186,438</u>	<u>\$ 34,152</u>

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	BRC Security Deposits	Police K-9 Donation	Dog Park Non-Revert	Blight Elimination Program	Fireworks Non-Revert	LOIT 2016 Special Distribution	Child Abuse Donation	Recording Fees-Escrow Account
Cash and investments - beginning	\$ 310	\$ 5,697	\$ (512)	\$ 8,366	\$ 50	\$ 54,571	\$ 700	\$ -
Receipts:								
Taxes	-	-	-	-	-	107,000	-	-
Licenses and permits	-	-	-	-	-	-	-	1,567
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	3,350	810	-	21,314	-	-	-	-
Total receipts	3,350	810	-	21,314	-	107,000	-	1,567
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	3,460	3,552	-	26,945	50	81,571	481	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	1,371
Total disbursements	3,460	3,552	-	26,945	50	81,571	481	1,371
Excess (deficiency) of receipts over disbursements	(110)	(2,742)	-	(5,631)	(50)	25,429	(481)	196
Cash and investments - ending	\$ 200	\$ 2,955	\$ (512)	\$ 2,735	\$ -	\$ 80,000	\$ 219	\$ 196

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Demolition	Payroll	Drug Recovery Fund	Ambulance Donation	Fire & Rescue Donation	FEMA Buy-Out Project (05)	State Fire Grant	Fire Non-Revert
Cash and investments - beginning	\$ -	\$ 12,206	\$ 957	\$ 6,102	\$ 5,373	\$ 2,303	\$ 410	\$ 298,131
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	200,000	2,768,605	-	423	394	-	-	247,811
Total receipts	200,000	2,768,605	-	423	394	-	-	247,811
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	46,555
Other services and charges	-	-	-	-	1,907	-	-	141,375
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	270,339
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	181,485	2,766,849	-	-	-	-	-	484
Total disbursements	181,485	2,766,849	-	-	1,907	-	-	458,753
Excess (deficiency) of receipts over disbursements	18,515	1,756	-	423	(1,513)	-	-	(210,942)
Cash and investments - ending	\$ 18,515	\$ 13,962	\$ 957	\$ 6,525	\$ 3,860	\$ 2,303	\$ 410	\$ 87,189

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Unknown Grant	Fire Copy	St. Farm Safe Neighbors Grant	Emery Lee Bldg. Donation	Police Pull-Over	Donation	Animal Shelter Donation Fund
Cash and investments - beginning	\$ 108	\$ 172	\$ 189	\$ 698	\$ 592	\$ 10	\$ 182
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	575	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	10	-	-	-	681	-
Total receipts	-	10	-	-	575	681	-
Disbursements:							
Personal services	-	-	-	-	316	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	100	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	316	100	-
Excess (deficiency) of receipts over disbursements	-	10	-	-	259	581	-
Cash and investments - ending	\$ 108	\$ 182	\$ 189	\$ 698	\$ 851	\$ 591	\$ 182

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Pol.Car Restoration Donation	Bike Donation	Ordinance Violations	Harrison St.Tree Donation Proj	Tax Abatement	LIT - Public Safety	Animal Control Non-Revert
Cash and investments - beginning	\$ 1,458	\$ 571	\$ 1,829	\$ 7,077	\$ 135	\$ 112,549	\$ (193)
Receipts:							
Taxes	-	-	-	-	-	227,317	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	4,480	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	38
Total receipts	-	-	4,480	-	-	227,317	38
Disbursements:							
Personal services	-	-	-	-	-	294,505	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	39,054	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	333,559	-
Excess (deficiency) of receipts over disbursements	-	-	4,480	-	-	(106,242)	38
Cash and investments - ending	\$ 1,458	\$ 571	\$ 6,309	\$ 7,077	\$ 135	\$ 6,307	\$ (155)

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Park Tree Fund	Park Non-Reverting Operating	Emery Lee Security Deposits	Redevelopment Donation Fund	Park Donation	Sewage Operating	Sewage Works Sinking
Cash and investments - beginning	\$ 59	\$ 16,380	\$ 952	\$ 3,100	\$ 2,861	\$ 228,621	\$ 216,622
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	9,352	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	1,684,894	-
Other receipts	300	5,667	6,598	500	2,608	117,568	368,133
Total receipts	300	15,019	6,598	500	2,608	1,802,462	368,133
Disbursements:							
Personal services	-	-	-	-	-	261,567	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	4,109	6,850	500	1,747	16,792	-
Debt service - principal and interest	-	-	-	-	-	-	366,647
Capital outlay	-	-	-	-	-	35,353	-
Utility operating expenses	-	-	-	-	-	682,913	-
Other disbursements	-	-	-	-	-	586,000	-
Total disbursements	-	4,109	6,850	500	1,747	1,582,625	366,647
Excess (deficiency) of receipts over disbursements	300	10,910	(252)	-	861	219,837	1,486
Cash and investments - ending	\$ 359	\$ 27,290	\$ 700	\$ 3,100	\$ 3,722	\$ 448,458	\$ 218,108

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	Sewage Cash Reserve	Water Cash Reserve	Water Operating	Water Meter Deposit	Stormwater Utility Operating	SIP-Stormwater Improvement Project	Totals
Cash and investments - beginning	\$ 371,506	\$ 120,000	\$ 310,894	\$ 110,630	\$ 183,188	\$ -	\$ 3,576,794
Receipts:							
Taxes	6,031	-	-	-	117,703	-	3,185,364
Licenses and permits	-	-	-	-	-	-	37,333
Intergovernmental receipts	-	-	-	-	850	-	955,243
Charges for services	-	-	-	-	-	-	508,960
Fines and forfeits	-	-	-	-	-	-	163
Utility fees	-	-	1,024,130	18,375	32,860	-	2,760,259
Other receipts	-	80,000	106,881	-	1,537	150,013	4,617,602
Total receipts	<u>6,031</u>	<u>80,000</u>	<u>1,131,011</u>	<u>18,375</u>	<u>152,950</u>	<u>150,013</u>	<u>12,064,924</u>
Disbursements:							
Personal services	-	-	296,914	-	35,859	-	4,103,102
Supplies	-	-	-	-	-	-	165,537
Other services and charges	-	-	16,793	-	-	-	1,386,067
Debt service - principal and interest	-	-	-	-	-	-	366,647
Capital outlay	-	-	6,795	-	-	34,700	378,617
Utility operating expenses	-	-	449,507	14,585	117,766	-	1,264,771
Other disbursements	-	-	290,000	-	-	-	4,011,788
Total disbursements	<u>-</u>	<u>-</u>	<u>1,060,009</u>	<u>14,585</u>	<u>153,625</u>	<u>34,700</u>	<u>11,676,529</u>
Excess (deficiency) of receipts over disbursements	<u>6,031</u>	<u>80,000</u>	<u>71,002</u>	<u>3,790</u>	<u>(675)</u>	<u>115,313</u>	<u>388,395</u>
Cash and investments - ending	<u>\$ 377,537</u>	<u>\$ 200,000</u>	<u>\$ 381,896</u>	<u>\$ 114,420</u>	<u>\$ 182,513</u>	<u>\$ 115,313</u>	<u>\$ 3,965,189</u>

CITY OF ALEXANDRIA
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2018

Government or Enterprise	Accounts Payable	Accounts Receivable
Wastewater	\$ -	\$ 55,894
Water	-	13,887
Governmental activities	-	6,958
Storm Water	-	4,657
	<u>-</u>	<u>81,396</u>
Totals	<u>\$ -</u>	<u>\$ 81,396</u>

CITY OF ALEXANDRIA
SCHEDULE OF LEASES AND DEBT
December 31, 2018

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
Notes and loans payable	2017 Ambulance	\$ 61,834	\$ 32,404
Notes and loans payable	Ambulance	92,414	32,709
Notes and loans payable	Police Vehicles	66,363	24,090
Notes and loans payable	Pumper Truck	<u>92,252</u>	<u>94,739</u>
Total governmental activities		<u>312,863</u>	<u>183,942</u>
Wastewater:			
Revenue bonds	Sewage Works Revenue Bonds Series 2006	223,000	26,322
Revenue bonds	Sewage Works Revenue Bonds Series 2008	3,146,000	338,413
Notes and loans payable	Sewage Works Refunding Loan 2018	<u>1,361,332</u>	<u>124,239</u>
Total Wastewater		<u>4,730,332</u>	<u>488,974</u>
Storm Water:			
Notes and loans payable	Stormwater Improvement Project (SIP)	<u>150,000</u>	<u>18,309</u>
Totals		<u>\$ 5,193,195</u>	<u>\$ 691,225</u>

CITY OF ALEXANDRIA
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 501,500
Buildings	5,860,500
Machinery, equipment, and vehicles	<u>3,357,914</u>
Total governmental activities	<u>9,719,914</u>
Wastewater:	
Land	50,000
Infrastructure	6,262,640
Buildings	11,340,737
Improvements other than buildings	1,000,000
Machinery, equipment, and vehicles	<u>190,427,900</u>
Total Wastewater	<u>209,081,277</u>
Water:	
Land	351,700
Infrastructure	988,347
Buildings	17,481,123
Improvements other than buildings	5,180,000
Machinery, equipment, and vehicles	<u>1,632,394</u>
Total Water	<u>25,633,564</u>
Total capital assets	<u>\$ 244,434,755</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/>.