

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, 2019 to December 31, 2019



FILED

12/08/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Jill D. Scott Darcy VanErman	01-01-19 to 12-31-19 01-01-20 to 12-31-21
Mayor	Honorable Ron Richardson Honorable Todd Naselroad	01-01-19 to 12-31-19 01-01-20 to 12-31-21
President of the Board of Public Works and Safety	Honorable Ron Richardson Honorable Todd Naselroad	01-01-19 to 12-31-19 01-01-20 to 12-31-21
President Pro Tempore of the Common Council	Patty Kuhn	01-01-19 to 12-31-21



INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Alexandria (City), which comprises the financial position and results of operations for the year ended December 31, 2019, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this 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 Responsibility

Our responsibility is to express an opinion on this financial statement 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 statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, 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 statement 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 statement.

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 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.

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 statement referred to above does 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 year ended December 31, 2019.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the City for the year ended December 31, 2019, 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 statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement, and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

December 1, 2021

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

CITY OF ALEXANDRIA
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments		Cash and Investments	
	01-01-19	Receipts	Disbursements	12-31-19
General	\$ 384,471	\$ 2,986,041	\$ 2,879,937	\$ 490,575
MVH	295,847	361,400	493,601	163,646
Lr&S	123,931	179,966	135,885	168,012
Park Non-Reverting Operating	27,290	15,091	7,343	35,038
DEMO	18,515	1,485	20,000	-
Sanitation	66,004	264,769	410,689	(79,916)
Local Police Con'T. Education	9,543	3,953	2,332	11,164
CONTAMINATED LAND/BROWN FIELDS	182	-	-	182
Riverboat Wagering Tax Revenue	45,203	30,479	8,326	67,356
Park	89,345	117,115	111,254	95,206
Rainy Day Fund	7,119	-	-	7,119
LOIT 2016 SPECIAL DISTRIBUTION/CC	80,000	221,706	294,783	6,923
Hazardous Materials Response	478	2,400	-	2,878
C.C.I.	46,677	11,755	29,520	28,912
Cumulative Capital Development	52,684	18,325	69,159	1,850
Police Equipment Donation	2,261	5,121	2,983	4,399
SIP-STORMWATER IMPROVEMENT PROJECT	115,313	194,460	139,956	169,817
Police Pension	186,438	155,964	150,764	191,638
Fire Pension	34,152	101,199	106,518	28,833
LIT - PUBLIC SAFETY	6,307	243,891	276,753	(26,555)
DONATION	591	812	354	1,049
ECONOMIC DEV. PROJECT - EDIT	6,618	-	-	6,618
ECON. DEV. - FOOD & BEVERAGE	204,982	-	1,000	203,982
PARK TREE DONATION	359	367	650	76
FEMA BUY-OUT PROJECT (05)	2,303	-	-	2,303
STATE FIRE GRANT	410	-	-	410
ANIMAL SHELTER DONATION FUND	182	-	-	182
POL. CAR RESTORATION DONATION	1,458	-	-	1,458
ST. FARM SAFE NEIGHBORS GRANT	189	-	-	189
COMMUNITY FOUNDATION GRANT	461	-	-	461
BIKE DONATION	571	-	-	571
DEFIB DONATION (05)	9	-	9	-
HARRISON ST. TREE DONATION PROJ	7,077	-	2,900	4,177
REDEVELOPMENT DONATION FUND	3,100	-	-	3,100
UNKNOWN GRANT	108	-	-	108
EMERGENCY HOMEOWNER	611	-	-	611
SLOT MACHINE WAGERING	21,793	253,097	269,230	5,660
POLICE-PULL OVER	851	-	-	851
PARK DONATION	3,722	3,802	2,409	5,115

CITY OF ALEXANDRIA
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2019

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19
EMERY LEE SECURITY DEPOSITS	700	7,330	6,300	1,730
FIRE COPY	182	15	-	197
AMBULANCE DONATION	6,525	165	-	6,690
SEWAGE CASH RESERVE	377,537	8,008	-	385,545
FIRE & RESCUE DONATION	3,860	6,115	6,767	3,208
ORDINANCE VIOLATORS	6,309	1,383	6,459	1,233
FIRE NON-REVERT	87,189	217,981	303,491	1,679
REDEV. NON-REVERT	65,192	46,600	39,188	72,604
BOB ROGERS NON-REVERT	124	3,575	738	2,961
TAX ABATEMENT	135	50	-	185
BRC-SECURITY DEPOSITS	200	2,850	2,650	400
POLICE K-9 DONATION	2,955	-	217	2,738
BLIGHT ELIMINATION PROGRAM	2,735	41,275	41,275	2,735
WATER CASH RESERVE	200,000	120,000	235,260	84,740
CHILD ABUSE DONATION	219	-	-	219
USER FEE LAW ENF. CONTD EDU.	3,631	456	-	4,087
DRUG RECOVERY FUND	957	-	-	957
ANIMAL CONTROL NON -REVERT	(155)	85	134	(204)
DOG PARK NON-REVERT	(512)	-	-	(512)
EMERY LEE BLDG. DONATION	698	-	-	698
RECORDING FEES-ESCROW ACCOUNT	196	600	743	53
SAFETY GRANT	-	20,000	25,412	(5,412)
WINDFARM GRANT/NORTH PARK WATER	-	360,000	13,396	346,604
SEWAGE WORKS SINKING	218,108	368,552	364,738	221,922
MVH Restricted	-	110,723	-	110,723
MAYOR'S DONATION	-	6,090	4,617	1,473
SEWAGE UTL BOND & INT	-	566,000	4,512	561,488
PAYROLL	13,962	2,836,085	2,835,948	14,099
SEWAGE UTILITY OPERATING	448,458	1,700,100	1,419,350	729,208
WATER UTILITY OPERATING	381,896	1,038,045	946,467	473,474
WATER UTL METER DEPOSIT	114,420	17,700	14,165	117,955
STORM WATER UTILITY OPERATING	182,513	239,613	198,787	223,339
Totals	<u>\$ 3,965,189</u>	<u>\$ 12,892,594</u>	<u>\$ 11,886,969</u>	<u>\$ 4,970,814</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, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the City.

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

CITY OF ALEXANDRIA
NOTES TO FINANCIAL 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: 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.

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

CITY OF ALEXANDRIA
NOTES TO FINANCIAL STATEMENT
(Continued)

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 five funds with deficits in cash. Two of the funds were overspent prior to the audit period, while the other three funds were the result of expenditures exceeding the receipts during the audit period.

CITY OF ALEXANDRIA
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Subsequent Events

On January 29, 2021, the City issued the following debt:

- Sewage Works Revenue Bonds, Series 2021A, in the amount of \$800,000 to pay off the 2019 bond anticipation notes (BANs) and for construction projects.
- Sewage Works Revenue Bonds, Series 2021B, in the amount of \$4,135,000 to pay off all other sewage utility debt.

An Office of Community and Rural Affairs (OCRA) grant was awarded to the City during 2020 in the amount of \$705,000.

Note 9. Other Postemployment Benefits

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

OTHER INFORMATION - UNAUDITED

The City's Annual Financial Report 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 Report 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, 2019

	General	MVH	Lr&S	Park Non-Reverting Operating	DEMO
Cash and investments - beginning	\$ 384,471	\$ 295,847	\$ 123,931	\$ 27,290	\$ 18,515
Receipts:					
Taxes	2,635,440	144,393	-	-	-
Licenses and permits	71,687	-	-	-	-
Intergovernmental receipts	19,295	214,019	179,966	-	-
Charges for services	232,640	2,850	-	15,091	-
Fines and forfeits	225	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	26,754	138	-	-	1,485
Total receipts	2,986,041	361,400	179,966	15,091	1,485
Disbursements:					
Personal services	2,369,365	349,544	-	-	-
Supplies	62,911	45,236	-	685	-
Other services and charges	405,586	91,834	2,150	6,658	20,000
Capital outlay	41,595	6,987	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	480	-	133,735	-	-
Total disbursements	2,879,937	493,601	135,885	7,343	20,000
Excess (deficiency) of receipts over disbursements	106,104	(132,201)	44,081	7,748	(18,515)
Cash and investments - ending	\$ 490,575	\$ 163,646	\$ 168,012	\$ 35,038	\$ -

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Sanitation	Local Police Con'T. Education	CONTAMINATED LAND/BROWN FIELDS	Riverboat Wagering Tax Revenue	Park
Cash and investments - beginning	\$ 66,004	\$ 9,543	\$ 182	\$ 45,203	\$ 89,345
Receipts:					
Taxes	-	-	-	-	80,461
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	30,479	-
Charges for services	263,921	-	-	-	36,464
Fines and forfeits	-	3,953	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	848	-	-	-	190
Total receipts	264,769	3,953	-	30,479	117,115
Disbursements:					
Personal services	67,275	-	-	-	39,663
Supplies	7,525	-	-	-	15,222
Other services and charges	335,889	2,332	-	8,326	53,962
Capital outlay	-	-	-	-	2,407
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	410,689	2,332	-	8,326	111,254
Excess (deficiency) of receipts over disbursements	(145,920)	1,621	-	22,153	5,861
Cash and investments - ending	\$ (79,916)	\$ 11,164	\$ 182	\$ 67,356	\$ 95,206

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Rainy Day Fund	LOIT 2016 SPECIAL DISTRIBUTION/CC	Hazardous Materials Response	C.C.I.	Cumulative Capital Development
Cash and investments - beginning	\$ 7,119	\$ 80,000	\$ 478	\$ 46,677	\$ 52,684
Receipts:					
Taxes	-	-	-	-	18,166
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	221,706	-	11,755	-
Charges for services	-	-	2,400	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	-	-	-	159
Total receipts	-	221,706	2,400	11,755	18,325
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	294,783	-	5,230	-
Capital outlay	-	-	-	24,290	69,159
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	294,783	-	29,520	69,159
Excess (deficiency) of receipts over disbursements	-	(73,077)	2,400	(17,765)	(50,834)
Cash and investments - ending	\$ 7,119	\$ 6,923	\$ 2,878	\$ 28,912	\$ 1,850

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Police Equipment Donation	SIP-STORMWATER IMPROVEMENT PROJECT	Police Pension	Fire Pension	LIT - PUBLIC SAFETY
Cash and investments - beginning	\$ 2,261	\$ 115,313	\$ 186,438	\$ 34,152	\$ 6,307
Receipts:					
Taxes	-	-	-	1,325	243,891
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	5,121	194,460	155,964	99,874	-
Total receipts	5,121	194,460	155,964	101,199	243,891
Disbursements:					
Personal services	-	-	150,757	106,511	225,963
Supplies	-	-	7	7	-
Other services and charges	2,983	139,956	-	-	50,790
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,983	139,956	150,764	106,518	276,753
Excess (deficiency) of receipts over disbursements	2,138	54,504	5,200	(5,319)	(32,862)
Cash and investments - ending	\$ 4,399	\$ 169,817	\$ 191,638	\$ 28,833	\$ (26,555)

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	DONATION	ECONOMIC DEV. PROJECT - EDIT	ECON. DEV. - FOOD & BEVERAGE	PARK TREE DONATION	FEMA BUY-OUT PROJECT (05)
Cash and investments - beginning	\$ 591	\$ 6,618	\$ 204,982	\$ 359	\$ 2,303
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	812	-	-	367	-
Total receipts	812	-	-	367	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	354	-	1,000	650	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	354	-	1,000	650	-
Excess (deficiency) of receipts over disbursements	458	-	(1,000)	(283)	-
Cash and investments - ending	\$ 1,049	\$ 6,618	\$ 203,982	\$ 76	\$ 2,303

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	STATE FIRE GRANT	ANIMAL SHELTER DONATION FUND	POL. CAR RESTORATION DONATION	ST. FARM SAFE NEIGHBORS GRANT	COMMUNITY FOUNDATION GRANT
Cash and investments - beginning	\$ 410	\$ 182	\$ 1,458	\$ 189	\$ 461
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

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	BIKE DONATION	DEFIB DONATION (05)	HARRISON ST. TREE DONATION PROJ	REDEVELOPMENT DONATION FUND	UNKNOWN GRANT
Cash and investments - beginning	\$ 571	\$ 9	\$ 7,077	\$ 3,100	\$ 108
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	-	9	2,900	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	9	2,900	-	-
Excess (deficiency) of receipts over disbursements	-	(9)	(2,900)	-	-
Cash and investments - ending	\$ 571	\$ -	\$ 4,177	\$ 3,100	\$ 108

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	EMERGENCY HOMEOWNER	SLOT MACHINE WAGERING	POLICE-PULL OVER	PARK DONATION	EMERY LEE SECURITY DEPOSITS
Cash and investments - beginning	\$ 611	\$ 21,793	\$ 851	\$ 3,722	\$ 700
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	7,330
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	253,097	-	3,802	-
Total receipts	-	253,097	-	3,802	7,330
Disbursements:					
Personal services	-	266,725	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	2,505	-	2,409	6,300
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	269,230	-	2,409	6,300
Excess (deficiency) of receipts over disbursements	-	(16,133)	-	1,393	1,030
Cash and investments - ending	\$ 611	\$ 5,660	\$ 851	\$ 5,115	\$ 1,730

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	FIRE COPY	AMBULANCE DONATION	SEWAGE CASH RESERVE	FIRE & RESCUE DONATION	ORDINANCE VIOLATORS
Cash and investments - beginning	\$ 182	\$ 6,525	\$ 377,537	\$ 3,860	\$ 6,309
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	15	-	-	-	-
Fines and forfeits	-	-	-	-	1,383
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	165	8,008	6,115	-
Total receipts	<u>15</u>	<u>165</u>	<u>8,008</u>	<u>6,115</u>	<u>1,383</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	6,767	6,459
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,767</u>	<u>6,459</u>
Excess (deficiency) of receipts over disbursements	<u>15</u>	<u>165</u>	<u>8,008</u>	<u>(652)</u>	<u>(5,076)</u>
Cash and investments - ending	<u>\$ 197</u>	<u>\$ 6,690</u>	<u>\$ 385,545</u>	<u>\$ 3,208</u>	<u>\$ 1,233</u>

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	FIRE NON-REVERT	REDEV. NON-REVERT	BOB ROGERS NON-REVERT	TAX ABATEMENT	BRC-SECURITY DEPOSITS
Cash and investments - beginning	\$ 87,189	\$ 65,192	\$ 124	\$ 135	\$ 200
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	217,981	-	3,575	-	2,850
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	46,600	-	50	-
Total receipts	<u>217,981</u>	<u>46,600</u>	<u>3,575</u>	<u>50</u>	<u>2,850</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	94,310	-	-	-	-
Other services and charges	49,254	39,188	738	-	2,650
Capital outlay	127,063	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	32,864	-	-	-	-
Total disbursements	<u>303,491</u>	<u>39,188</u>	<u>738</u>	<u>-</u>	<u>2,650</u>
Excess (deficiency) of receipts over disbursements	<u>(85,510)</u>	<u>7,412</u>	<u>2,837</u>	<u>50</u>	<u>200</u>
Cash and investments - ending	<u>\$ 1,679</u>	<u>\$ 72,604</u>	<u>\$ 2,961</u>	<u>\$ 185</u>	<u>\$ 400</u>

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	POLICE K-9 DONATION	BLIGHT ELIMINATION PROGRAM	WATER CASH RESERVE	CHILD ABUSE DONATION	USER FEE LAW ENF. CON'TD EDU.
Cash and investments - beginning	\$ 2,955	\$ 2,735	\$ 200,000	\$ 219	\$ 3,631
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	41,275	120,000	-	456
Total receipts	-	41,275	120,000	-	456
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	217	41,275	235,260	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	217	41,275	235,260	-	-
Excess (deficiency) of receipts over disbursements	(217)	-	(115,260)	-	456
Cash and investments - ending	\$ 2,738	\$ 2,735	\$ 84,740	\$ 219	\$ 4,087

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	DRUG RECOVERY FUND	ANIMAL CONTROL NON -REVERT	DOG PARK NON-REVERT	EMERY LEE BLDG. DONATION	RECORDING FEES-ESCROW ACCOUNT
Cash and investments - beginning	\$ 957	\$ (155)	\$ (512)	\$ 698	\$ 196
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Penalties	-	-	-	-	-
Other receipts	-	85	-	-	600
Total receipts	-	85	-	-	600
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	134	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	743
Total disbursements	-	134	-	-	743
Excess (deficiency) of receipts over disbursements	-	(49)	-	-	(143)
Cash and investments - ending	\$ 957	\$ (204)	\$ (512)	\$ 698	\$ 53

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	SAFETY GRANT	WINDFARM GRANT/NORTH PARK WATER	SEWAGE WORKS SINKING	MVH Restricted
Cash and investments - beginning	\$ -	\$ -	\$ 218,108	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	110,723
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Penalties	-	-	-	-
Other receipts	20,000	360,000	368,552	-
Total receipts	<u>20,000</u>	<u>360,000</u>	<u>368,552</u>	<u>110,723</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	25,412	13,396	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	364,738	-
Total disbursements	<u>25,412</u>	<u>13,396</u>	<u>364,738</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(5,412)</u>	<u>346,604</u>	<u>3,814</u>	<u>110,723</u>
Cash and investments - ending	<u>\$ (5,412)</u>	<u>\$ 346,604</u>	<u>\$ 221,922</u>	<u>\$ 110,723</u>

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	MAYOR'S DONATION	SEWAGE UTL BOND & INT	PAYROLL	SEWAGE UTILITY OPERATING
Cash and investments - beginning	\$ -	\$ -	\$ 13,962	\$ 448,458
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	1,665,943
Penalties	-	-	-	-
Other receipts	6,090	566,000	2,836,085	34,157
Total receipts	<u>6,090</u>	<u>566,000</u>	<u>2,836,085</u>	<u>1,700,100</u>
Disbursements:				
Personal services	-	-	-	261,802
Supplies	-	-	-	-
Other services and charges	4,617	-	-	24,519
Capital outlay	-	4,512	-	372,828
Utility operating expenses	-	-	-	512,554
Other disbursements	-	-	2,835,948	247,647
Total disbursements	<u>4,617</u>	<u>4,512</u>	<u>2,835,948</u>	<u>1,419,350</u>
Excess (deficiency) of receipts over disbursements	<u>1,473</u>	<u>561,488</u>	<u>137</u>	<u>280,750</u>
Cash and investments - ending	<u>\$ 1,473</u>	<u>\$ 561,488</u>	<u>\$ 14,099</u>	<u>\$ 729,208</u>

CITY OF ALEXANDRIA
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	WATER UTILITY OPERATING	WATER UTL METER DEPOSIT	STORM WATER UTILITY OPERATING	Totals
Cash and investments - beginning	\$ 381,896	\$ 114,420	\$ 182,513	\$ 3,965,189
Receipts:				
Taxes	-	-	-	3,123,676
Licenses and permits	-	-	-	71,687
Intergovernmental receipts	-	-	-	787,943
Charges for services	-	-	-	785,117
Fines and forfeits	-	-	-	5,561
Utility fees	1,004,835	-	221,168	2,891,946
Penalties	550	-	-	550
Other receipts	32,660	17,700	18,445	5,226,114
Total receipts	<u>1,038,045</u>	<u>17,700</u>	<u>239,613</u>	<u>12,892,594</u>
Disbursements:				
Personal services	305,426	-	46,356	4,189,387
Supplies	-	-	-	225,903
Other services and charges	16,314	-	-	1,902,806
Capital outlay	7,118	-	6,490	662,449
Utility operating expenses	312,781	-	136,203	961,538
Other disbursements	304,828	14,165	9,738	3,944,886
Total disbursements	<u>946,467</u>	<u>14,165</u>	<u>198,787</u>	<u>11,886,969</u>
Excess (deficiency) of receipts over disbursements	<u>91,578</u>	<u>3,535</u>	<u>40,826</u>	<u>1,005,625</u>
Cash and investments - ending	<u>\$ 473,474</u>	<u>\$ 117,955</u>	<u>\$ 223,339</u>	<u>\$ 4,970,814</u>

CITY OF ALEXANDRIA
SCHEDULE OF LEASES AND DEBT
December 31, 2019

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Bank of	Vehicle	\$ 20,000	1/1/2020	1/1/2025
Total of annual lease payments		<u>\$ 20,000</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	2017 Ambulance	\$ 30,162	\$ 31,651
Notes and loans payable	Ambulance	61,126	63,256
Notes and loans payable	Police Vehicles	42,273	45,870
Notes and loans payable	Pumper Truck	-	-
Notes and loans payable	Street Sweeper	<u>171,014</u>	<u>179,328</u>
Total governmental activities		<u>304,575</u>	<u>320,105</u>
Storm Water:			
Notes and loans payable	Stormwater Improvement Project (SIP)	<u>281,689</u>	<u>288,092</u>
Wastewater:			
Notes and loans payable	Sewage Works Refunding Loan 2018 refinanced 2019	1,291,624	1,301,277
Notes and loans payable	Bond Anticipation Note - Phosphorus - Series 2019	600,000	600,000
Revenue bonds	Sewage Works Revenue Bonds Series 2006	196,678	196,678
Revenue bonds	Sewage Works Revenue Bonds Series 2008	<u>2,807,587</u>	<u>2,807,587</u>
Total Wastewater		<u>4,895,889</u>	<u>4,905,542</u>
Totals		<u>\$ 5,482,153</u>	<u>\$ 5,513,739</u>

CITY OF ALEXANDRIA
SCHEDULE OF CAPITAL ASSETS
December 31, 2019

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 501,500
Buildings	5,860,500
Machinery, equipment, and vehicles	<u>3,647,867</u>
Total governmental activities	<u>10,009,867</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>
Storm Water:	
Total Storm Water	<u>-</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>\$ 244,724,708</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/>.