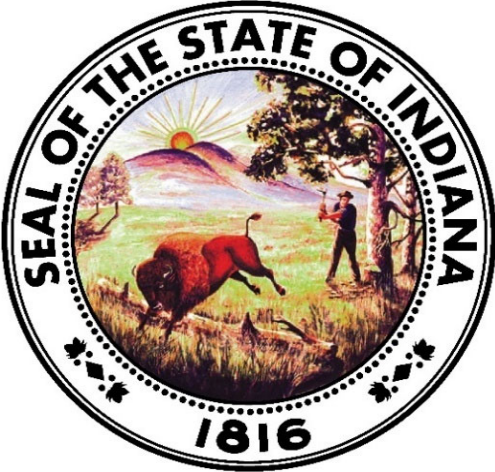


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENTS AUDIT REPORT
OF
TOWN OF BROOK
NEWTON COUNTY, INDIANA
January 1, 2019 to December 31, 2022



FILED
12/14/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statements and Accompanying Notes:	
Statements of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-9
Notes to Financial Statements.....	10-14
Required Supplementary Information:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	16-35
Other Information:	
Schedule of Payables and Receivables	38
Schedule of Leases and Debt	39
Other Reports.....	40

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Maria D' Ambrose Jeff Laffoon (interim) Kathy Babcock	01-01-19 to 02-28-21 03-01-21 to 04-22-21 04-23-21 to 12-31-23
President of the Town Council	Matthew Beasley Jeff Laffoon	01-01-19 to 12-31-19 01-01-20 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF BROOK, NEWTON COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statements of the Town of Brook (Town), which comprise the financial position and results of operations for the period of January 1, 2019 to December 31, 2022, and the related notes to the financial statements as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statements referred to above do not present fairly, the financial position and results of operations of the Town for the period of January 1, 2019 to December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position and results of operations of the Town, for the period of January 1, 2019 to December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

As discussed in Note 1 to the financial statements, the Town 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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

Other Information

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

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



Beth Kelley, CPA, CFE
Deputy State Examiner

December 4, 2023

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

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

The Town'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 Town'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 Town. It is presented as intended by the Town.

TOWN OF BROOK
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20
General	\$ 108,956	\$ 250,384	\$ 218,291	\$ 141,049	\$ 284,210	\$ 273,640	\$ 151,619
Motor Vehicle Highway	139,401	109,602	106,854	142,149	176,013	64,049	254,113
Local Road and Street	20,966	6,788	8,272	19,482	6,483	-	25,965
MVH Restricted	-	21,416	-	21,416	17,241	80,450	(41,793)
COMMUNITY CROSSINGS GRANT	-	29,184	29,184	-	-	-	-
GUN PERMIT	1,827	330	587	1,570	1,205	60	2,715
COMMUNITY CENTER RENTAL	1,456	1,345	323	2,478	545	100	2,923
Riverboat	-	5,906	-	5,906	5,906	-	11,812
VETERANS MEMORIAL	5,498	13,221	179	18,540	54	1,731	16,863
RAINY DAY	6,182	-	-	6,182	-	-	6,182
LEVY EXCESS FUND	648	-	-	648	-	-	648
Cumulative Capital Improvement - Cigarette Tax	5,262	2,278	838	6,702	2,162	4,140	4,724
COMMUNITY CENTER GRANT	-	5,800	5,500	300	-	-	300
INTEREST FUND	4,551	1,324	-	5,875	1,227	-	7,102
COMMUNITY CTR DONATIONS	212	1,000	-	1,212	-	-	1,212
Landfill	10,394	-	-	10,394	-	-	10,394
PROJECT FUND	29,360	-	-	29,360	-	-	29,360
Fire Equipment	5,761	-	3,375	2,386	-	-	2,386
PAYROLL	-	216,756	216,756	-	222,966	222,966	-
LANDFILL CHECKING	296,039	128,370	189,328	235,081	138,208	106,544	266,745
Park Donations	7,650	955	-	8,605	-	-	8,605
CONSERVATION CLUB	4,866	3,100	2,396	5,570	2,400	100	7,870
LOIT SPECIAL DISTRIBUTION	15,355	-	-	15,355	-	-	15,355
Sewage Utility Operating	77,825	133,867	142,270	69,422	132,733	145,369	56,786
Sewage Utility Depreciation	18,915	-	-	18,915	-	-	18,915
WATER CONSTRUCTION	15,426	-	1,250	14,176	-	-	14,176
WATER UTILITY OPERATING	413,730	155,379	161,439	407,670	182,500	180,070	410,100
Water Utility Meter Deposit	6,375	825	425	6,775	675	750	6,700
Water Utility Depreciation	40,073	-	-	40,073	-	-	40,073
Water Utility Bond and Interest Sinking	-	60,356	60,356	-	59,656	60,519	(863)
Water Utility Construction	62,113	-	-	62,113	-	-	62,113
Totals	\$ 1,298,841	\$ 1,148,186	\$ 1,147,623	\$ 1,299,404	\$ 1,234,184	\$ 1,140,488	\$ 1,393,100

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

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

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22
General	\$ 151,619	\$ 326,077	\$ 262,765	\$ 214,931	\$ 290,929	\$ 278,555	\$ 227,305
Motor Vehicle Highway	254,113	105,423	181,925	177,611	98,042	109,964	165,689
Local Road and Street	25,965	7,002	-	32,967	7,185	766	39,386
MVH Restricted	(41,793)	100,455	19,099	39,563	20,298	1,558	58,303
Economic Development	-	-	-	-	40,003	-	40,003
GUN PERMIT	2,715	100	-	2,815	-	169	2,646
COMMUNITY CENTER RENTAL	2,923	1,820	354	4,389	2,890	462	6,817
Riverboat	11,812	5,899	-	17,711	5,280	21,057	1,934
VETERANS MEMORIAL	16,863	1,957	3,757	15,063	24	4,282	10,805
Rainy Day	6,182	-	-	6,182	-	8,113	(1,931)
Levy Excess	648	-	-	648	-	-	648
Cumulative Capital Improvement - Cigarette Tax	4,724	1,041	1,133	4,632	1,704	1,230	5,106
Community Center Grant	300	-	-	300	-	-	300
ARP TOWN OF BROOK	-	107,806	19,358	88,448	108,623	20,191	176,880
INTEREST FUND	7,102	1,128	-	8,230	1,338	9,000	568
COMMUNITY CTR DONATIONS	1,212	-	207	1,005	-	310	695
Landfill	10,394	-	-	10,394	-	-	10,394
PROJECT FUND	29,360	-	-	29,360	-	-	29,360
Fire Equipment	2,386	-	-	2,386	-	-	2,386
Payroll	-	216,960	216,960	-	229,237	229,237	-
LANDFILL CHECKING	266,745	148,383	76,149	338,979	145,498	255,470	229,007
Park Donations	8,605	953	26	9,532	267	-	9,799
CONSERVATION CLUB	7,870	2,950	1,161	9,659	3,200	977	11,882
OPIOID DISTRIBUTION UNRESTRICTED	-	-	-	-	602	-	602
OPIOID DISTRIBUTION RESTRICTED	-	-	-	-	1,404	-	1,404
LOIT Special Distribution	15,355	-	-	15,355	-	-	15,355
Sewage Utility Operating	56,786	142,626	141,882	57,530	170,851	160,740	67,641
Sewage Utility Depreciation	18,915	-	-	18,915	-	-	18,915
WATER CONSTRUCTION	14,176	-	-	14,176	-	-	14,176
Water Utility Operating	410,100	186,730	180,341	416,489	195,123	170,639	440,973
Water Utility Meter Deposit	6,700	675	575	6,800	225	375	6,650
Water Utility Depreciation	40,073	-	-	40,073	-	-	40,073
Water Utility Bond and Interest Sinking	(863)	65,433	64,570	-	58,454	58,454	-
Water Utility Construction	62,113	-	-	62,113	-	-	62,113
Totals	<u>\$ 1,393,100</u>	<u>\$ 1,423,418</u>	<u>\$ 1,170,262</u>	<u>\$ 1,646,256</u>	<u>\$ 1,381,177</u>	<u>\$ 1,331,549</u>	<u>\$ 1,695,884</u>

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

TOWN OF BROOK
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Town was established under the laws of the State of Indiana. The Town operates under a Town Council 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 Town.

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, 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 Town.

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.

TOWN OF BROOK
NOTES TO FINANCIAL STATEMENTS
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: local income tax, federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits. Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial 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 Town. It includes all expenditures for the reduction of the principal and interest of the Town's general obligation indebtedness.

TOWN OF BROOK
NOTES TO FINANCIAL STATEMENTS
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

The Town 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 Town. 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 Town. 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 Town 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 Town 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 Town 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 Town 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.

TOWN OF BROOK
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 Town 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 Town 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 Town 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 Plan

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 Town 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 Town authority to contribute to the plan.

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

TOWN OF BROOK
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.

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. This is a result of disbursements exceeding receipts.

REQUIRED SUPPLEMENTARY INFORMATION

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

	General	Motor Vehicle Highway	Local Road and Street	MVH Restricted	COMMUNITY CROSSINGS GRANT	GUN PERMIT	COMMUNITY CENTER RENTAL
Cash and investments - beginning	\$ 108,956	\$ 139,401	\$ 20,966	\$ -	\$ -	\$ 1,827	\$ 1,456
Receipts:							
Taxes	222,214	53,375	-	-	-	-	-
Licenses and permits	549	-	-	-	-	330	-
Intergovernmental receipts	27,621	55,834	6,788	21,416	29,184	-	-
Charges for services	-	393	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	1,345
Total receipts	<u>250,384</u>	<u>109,602</u>	<u>6,788</u>	<u>21,416</u>	<u>29,184</u>	<u>330</u>	<u>1,345</u>
Disbursements:							
Personal services	151,202	32,916	-	-	-	-	-
Supplies	9,197	11,741	-	-	-	-	-
Other services and charges	56,685	55,501	8,272	-	29,184	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	1,207	6,696	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	587	323
Total disbursements	<u>218,291</u>	<u>106,854</u>	<u>8,272</u>	<u>-</u>	<u>29,184</u>	<u>587</u>	<u>323</u>
Excess (deficiency) of receipts over disbursements	<u>32,093</u>	<u>2,748</u>	<u>(1,484)</u>	<u>21,416</u>	<u>-</u>	<u>(257)</u>	<u>1,022</u>
Cash and investments - ending	<u>\$ 141,049</u>	<u>\$ 142,149</u>	<u>\$ 19,482</u>	<u>\$ 21,416</u>	<u>\$ -</u>	<u>\$ 1,570</u>	<u>\$ 2,478</u>

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

	Riverboat	VETERANS MEMORIAL	RAINY DAY	LEVY EXCESS FUND	Cumulative Capital Improvement - Cigarette Tax	COMMUNITY CENTER GRANT	INTEREST FUND
Cash and investments - beginning	\$ -	\$ 5,498	\$ 6,182	\$ 648	\$ 5,262	\$ -	\$ 4,551
Receipts:							
Taxes	-	-	-	-	2,278	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	5,906	-	-	-	-	-	-
Charges for services	-	13,221	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	5,800	1,324
Total receipts	<u>5,906</u>	<u>13,221</u>	<u>-</u>	<u>-</u>	<u>2,278</u>	<u>5,800</u>	<u>1,324</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	75	-	-	-	-	-
Other services and charges	-	104	-	-	-	5,500	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	838	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>179</u>	<u>-</u>	<u>-</u>	<u>838</u>	<u>5,500</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,906</u>	<u>13,042</u>	<u>-</u>	<u>-</u>	<u>1,440</u>	<u>300</u>	<u>1,324</u>
Cash and investments - ending	<u>\$ 5,906</u>	<u>\$ 18,540</u>	<u>\$ 6,182</u>	<u>\$ 648</u>	<u>\$ 6,702</u>	<u>\$ 300</u>	<u>\$ 5,875</u>

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

	COMMUNITY CTR DONATIONS	Landfill	PROJECT FUND	Fire Equipment	PAYROLL	LANDFILL CHECKING
Cash and investments - beginning	\$ 212	\$ 10,394	\$ 29,360	\$ 5,761	\$ -	\$ 296,039
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	1,000	-	-	-	216,756	128,370
Total receipts	1,000	-	-	-	216,756	128,370
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	189,328
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	3,375	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	216,756	-
Total disbursements	-	-	-	3,375	216,756	189,328
Excess (deficiency) of receipts over disbursements	1,000	-	-	(3,375)	-	(60,958)
Cash and investments - ending	\$ 1,212	\$ 10,394	\$ 29,360	\$ 2,386	\$ -	\$ 235,081

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

	Park Donations	CONSERVATION CLUB	LOIT SPECIAL DISTRIBUTION	Sewage Utility Operating	Sewage Utility Depreciation	WATER CONSTRUCTION
Cash and investments - beginning	\$ 7,650	\$ 4,866	\$ 15,355	\$ 77,825	\$ 18,915	\$ 15,426
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	3,100	-	-	-	-
Utility fees	-	-	-	131,902	-	-
Other receipts	955	-	-	1,965	-	-
Total receipts	955	3,100	-	133,867	-	-
Disbursements:						
Personal services	-	-	-	36,117	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	2,396	-	7,804	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	4,781	-	1,250
Utility operating expenses	-	-	-	88,330	-	-
Other disbursements	-	-	-	5,238	-	-
Total disbursements	-	2,396	-	142,270	-	1,250
Excess (deficiency) of receipts over disbursements	955	704	-	(8,403)	-	(1,250)
Cash and investments - ending	\$ 8,605	\$ 5,570	\$ 15,355	\$ 69,422	\$ 18,915	\$ 14,176

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

	WATER UTILITY OPERATING	Water Utility Meter Deposit	Water Utility Depreciation	Water Utility Bond and Interest Sinking	Water Utility Construction	Totals
Cash and investments - beginning	\$ 413,730	\$ 6,375	\$ 40,073	\$ -	\$ 62,113	\$ 1,298,841
Receipts:						
Taxes	7,302	-	-	-	-	285,169
Licenses and permits	-	-	-	-	-	879
Intergovernmental receipts	-	-	-	-	-	146,749
Charges for services	-	-	-	-	-	16,714
Utility fees	-	825	-	-	-	132,727
Other receipts	148,077	-	-	60,356	-	565,948
Total receipts	155,379	825	-	60,356	-	1,148,186
Disbursements:						
Personal services	35,573	-	-	-	-	255,808
Supplies	-	-	-	-	-	21,013
Other services and charges	7,660	-	-	-	-	362,434
Debt service - principal and interest	-	-	-	60,356	-	60,356
Capital outlay	4,124	-	-	-	-	22,271
Utility operating expenses	36,373	-	-	-	-	124,703
Other disbursements	77,709	425	-	-	-	301,038
Total disbursements	161,439	425	-	60,356	-	1,147,623
Excess (deficiency) of receipts over disbursements	(6,060)	400	-	-	-	563
Cash and investments - ending	\$ 407,670	\$ 6,775	\$ 40,073	\$ -	\$ 62,113	\$ 1,299,404

TOWN OF BROOK
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	General	Motor Vehicle Highway	Local Road and Street	MVH Restricted	COMMUNITY CROSSINGS GRANT	GUN PERMIT	COMMUNITY CENTER RENTAL
Cash and investments - beginning	\$ 141,049	\$ 142,149	\$ 19,482	\$ 21,416	\$ -	\$ 1,570	\$ 2,478
Receipts:							
Taxes	245,227	62,336	-	-	-	-	-
Licenses and permits	1,206	-	-	-	-	1,205	-
Intergovernmental receipts	36,838	113,677	6,483	17,241	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	939	-	-	-	-	-	545
Total receipts	<u>284,210</u>	<u>176,013</u>	<u>6,483</u>	<u>17,241</u>	<u>-</u>	<u>1,205</u>	<u>545</u>
Disbursements:							
Personal services	163,676	32,325	-	-	-	-	-
Supplies	7,273	8,907	-	659	-	-	-
Other services and charges	102,691	20,314	-	79,791	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	2,503	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	60	100
Total disbursements	<u>273,640</u>	<u>64,049</u>	<u>-</u>	<u>80,450</u>	<u>-</u>	<u>60</u>	<u>100</u>
Excess (deficiency) of receipts over disbursements	<u>10,570</u>	<u>111,964</u>	<u>6,483</u>	<u>(63,209)</u>	<u>-</u>	<u>1,145</u>	<u>445</u>
Cash and investments - ending	<u>\$ 151,619</u>	<u>\$ 254,113</u>	<u>\$ 25,965</u>	<u>\$ (41,793)</u>	<u>\$ -</u>	<u>\$ 2,715</u>	<u>\$ 2,923</u>

TOWN OF BROOK
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Riverboat	VETERANS MEMORIAL	RAINY DAY	LEVY EXCESS FUND	Cumulative Capital Improvement - Cigarette Tax	COMMUNITY CENTER GRANT	INTEREST FUND
Cash and investments - beginning	\$ 5,906	\$ 18,540	\$ 6,182	\$ 648	\$ 6,702	\$ 300	\$ 5,875
Receipts:							
Taxes	-	-	-	-	2,162	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	5,906	-	-	-	-	-	-
Charges for services	-	54	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	1,227
Total receipts	<u>5,906</u>	<u>54</u>	<u>-</u>	<u>-</u>	<u>2,162</u>	<u>-</u>	<u>1,227</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	1,359	-	-	-	-	-
Other services and charges	-	372	-	-	2,861	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,279	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>1,731</u>	<u>-</u>	<u>-</u>	<u>4,140</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>5,906</u>	<u>(1,677)</u>	<u>-</u>	<u>-</u>	<u>(1,978)</u>	<u>-</u>	<u>1,227</u>
Cash and investments - ending	<u>\$ 11,812</u>	<u>\$ 16,863</u>	<u>\$ 6,182</u>	<u>\$ 648</u>	<u>\$ 4,724</u>	<u>\$ 300</u>	<u>\$ 7,102</u>

TOWN OF BROOK
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	COMMUNITY CTR DONATIONS	Landfill	PROJECT FUND	Fire Equipment	PAYROLL	LANDFILL CHECKING
Cash and investments - beginning	\$ 1,212	\$ 10,394	\$ 29,360	\$ 2,386	\$ -	\$ 235,081
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	222,966	138,208
Total receipts	-	-	-	-	222,966	138,208
Disbursements:						
Personal services	-	-	-	-	-	2,183
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	104,361
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	222,966	-
Total disbursements	-	-	-	-	222,966	106,544
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	31,664
Cash and investments - ending	\$ 1,212	\$ 10,394	\$ 29,360	\$ 2,386	\$ -	\$ 266,745

TOWN OF BROOK
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Park Donations	CONSERVATION CLUB	LOIT SPECIAL DISTRIBUTION	Sewage Utility Operating	Sewage Utility Depreciation	WATER CONSTRUCTION
Cash and investments - beginning	\$ 8,605	\$ 5,570	\$ 15,355	\$ 69,422	\$ 18,915	\$ 14,176
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	2,400	-	-	-	-
Utility fees	-	-	-	131,593	-	-
Other receipts	-	-	-	1,140	-	-
Total receipts	-	2,400	-	132,733	-	-
Disbursements:						
Personal services	-	-	-	36,420	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	100	-	6,524	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	25,929	-	-
Utility operating expenses	-	-	-	75,975	-	-
Other disbursements	-	-	-	521	-	-
Total disbursements	-	100	-	145,369	-	-
Excess (deficiency) of receipts over disbursements	-	2,300	-	(12,636)	-	-
Cash and investments - ending	<u>\$ 8,605</u>	<u>\$ 7,870</u>	<u>\$ 15,355</u>	<u>\$ 56,786</u>	<u>\$ 18,915</u>	<u>\$ 14,176</u>

TOWN OF BROOK
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	WATER UTILITY OPERATING	Water Utility Meter Deposit	Water Utility Depreciation	Water Utility Bond and Interest Sinking	Water Utility Construction	Totals
Cash and investments - beginning	\$ 407,670	\$ 6,775	\$ 40,073	\$ -	\$ 62,113	\$ 1,299,404
Receipts:						
Taxes	7,630	-	-	-	-	317,355
Licenses and permits	-	-	-	-	-	2,411
Intergovernmental receipts	-	-	-	-	-	180,145
Charges for services	-	-	-	-	-	2,454
Utility fees	-	675	-	-	-	132,268
Other receipts	174,870	-	-	59,656	-	599,551
Total receipts	182,500	675	-	59,656	-	1,234,184
Disbursements:						
Personal services	35,975	-	-	-	-	270,579
Supplies	-	-	-	-	-	18,198
Other services and charges	6,524	-	-	-	-	323,538
Debt service - principal and interest	-	-	-	60,519	-	60,519
Capital outlay	15,301	-	-	-	-	45,012
Utility operating expenses	48,353	-	-	-	-	124,328
Other disbursements	73,917	750	-	-	-	298,314
Total disbursements	180,070	750	-	60,519	-	1,140,488
Excess (deficiency) of receipts over disbursements	2,430	(75)	-	(863)	-	93,696
Cash and investments - ending	\$ 410,100	\$ 6,700	\$ 40,073	\$ (863)	\$ 62,113	\$ 1,393,100

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

	General	Motor Vehicle Highway	Local Road and Street	MVH Restricted	Economic Development	GUN PERMIT	COMMUNITY CENTER RENTAL
Cash and investments - beginning	\$ 151,619	\$ 254,113	\$ 25,965	\$ (41,793)	\$ -	\$ 2,715	\$ 2,923
Receipts:							
Taxes	98,651	59,545	-	-	-	-	-
Licenses and permits	1,225	-	-	-	-	100	-
Intergovernmental receipts	220,501	45,780	7,002	8,479	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	5,700	98	-	91,976	-	-	1,820
Total receipts	<u>326,077</u>	<u>105,423</u>	<u>7,002</u>	<u>100,455</u>	<u>-</u>	<u>100</u>	<u>1,820</u>
Disbursements:							
Personal services	148,908	32,217	-	-	-	-	-
Supplies	9,711	8,244	-	-	-	-	-
Other services and charges	104,146	45,016	-	19,099	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	4,472	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	91,976	-	-	-	-	354
Total disbursements	<u>262,765</u>	<u>181,925</u>	<u>-</u>	<u>19,099</u>	<u>-</u>	<u>-</u>	<u>354</u>
Excess (deficiency) of receipts over disbursements	<u>63,312</u>	<u>(76,502)</u>	<u>7,002</u>	<u>81,356</u>	<u>-</u>	<u>100</u>	<u>1,466</u>
Cash and investments - ending	<u>\$ 214,931</u>	<u>\$ 177,611</u>	<u>\$ 32,967</u>	<u>\$ 39,563</u>	<u>\$ -</u>	<u>\$ 2,815</u>	<u>\$ 4,389</u>

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

	Riverboat	VETERANS MEMORIAL	Rainy Day	Levy Excess	Cumulative Capital Improvement - Cigarette Tax	Community Center Grant	ARP TOWN OF BROOK
Cash and investments - beginning	\$ 11,812	\$ 16,863	\$ 6,182	\$ 648	\$ 4,724	\$ 300	\$ -
Receipts:							
Taxes	-	-	-	-	1,041	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	5,899	-	-	-	-	-	-
Charges for services	-	1,922	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	35	-	-	-	-	107,806
Total receipts	<u>5,899</u>	<u>1,957</u>	<u>-</u>	<u>-</u>	<u>1,041</u>	<u>-</u>	<u>107,806</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	3,603	-	-	-	-	-
Other services and charges	-	78	-	-	-	-	19,358
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,133	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	76	-	-	-	-	-
Total disbursements	<u>-</u>	<u>3,757</u>	<u>-</u>	<u>-</u>	<u>1,133</u>	<u>-</u>	<u>19,358</u>
Excess (deficiency) of receipts over disbursements	<u>5,899</u>	<u>(1,800)</u>	<u>-</u>	<u>-</u>	<u>(92)</u>	<u>-</u>	<u>88,448</u>
Cash and investments - ending	<u>\$ 17,711</u>	<u>\$ 15,063</u>	<u>\$ 6,182</u>	<u>\$ 648</u>	<u>\$ 4,632</u>	<u>\$ 300</u>	<u>\$ 88,448</u>

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

	INTEREST FUND	COMMUNITY CTR DONATIONS	Landfill	PROJECT FUND	Fire Equipment	Payroll	LANDFILL CHECKING
Cash and investments - beginning	\$ 7,102	\$ 1,212	\$ 10,394	\$ 29,360	\$ 2,386	\$ -	\$ 266,745
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,128	-	-	-	-	216,960	148,383
Total receipts	1,128	-	-	-	-	216,960	148,383
Disbursements:							
Personal services	-	-	-	-	-	-	3,671
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	72,478
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	207	-	-	-	216,960	-
Total disbursements	-	207	-	-	-	216,960	76,149
Excess (deficiency) of receipts over disbursements	1,128	(207)	-	-	-	-	72,234
Cash and investments - ending	\$ 8,230	\$ 1,005	\$ 10,394	\$ 29,360	\$ 2,386	\$ -	\$ 338,979

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

	Park Donations	CONSERVATION CLUB	OPIOID DISTRIBUTION UNRESTRICTED	OPIOID DISTRIBUTION RESTRICTED	LOIT Special Distribution	Sewage Utility Operating	Sewage Utility Depreciation
Cash and investments - beginning	\$ 8,605	\$ 7,870	\$ -	\$ -	\$ 15,355	\$ 56,786	\$ 18,915
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	2,950	-	-	-	-	-
Utility fees	-	-	-	-	-	141,498	-
Other receipts	953	-	-	-	-	1,128	-
Total receipts	953	2,950	-	-	-	142,626	-
Disbursements:							
Personal services	-	-	-	-	-	35,599	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	1,161	-	-	-	6,742	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	5,400	-
Utility operating expenses	-	-	-	-	-	92,326	-
Other disbursements	26	-	-	-	-	1,815	-
Total disbursements	26	1,161	-	-	-	141,882	-
Excess (deficiency) of receipts over disbursements	927	1,789	-	-	-	744	-
Cash and investments - ending	\$ 9,532	\$ 9,659	\$ -	\$ -	\$ 15,355	\$ 57,530	\$ 18,915

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

	WATER CONSTRUCTION	Water Utility Operating	Water Utility Meter Deposit	Water Utility Depreciation	Water Utility Bond and Interest Sinking	Water Utility Construction	Totals
Cash and investments - beginning	\$ 14,176	\$ 410,100	\$ 6,700	\$ 40,073	\$ (863)	\$ 62,113	\$ 1,393,100
Receipts:							
Taxes	-	7,754	-	-	-	-	166,991
Licenses and permits	-	-	-	-	-	-	1,325
Intergovernmental receipts	-	-	-	-	-	-	287,661
Charges for services	-	-	-	-	-	-	4,872
Utility fees	-	390	675	-	-	-	142,563
Other receipts	-	178,586	-	-	65,433	-	820,006
Total receipts	-	186,730	675	-	65,433	-	1,423,418
Disbursements:							
Personal services	-	35,159	-	-	-	-	255,554
Supplies	-	-	-	-	-	-	21,558
Other services and charges	-	6,742	-	-	-	-	274,820
Debt service - principal and interest	-	-	-	-	64,570	-	64,570
Capital outlay	-	9,278	-	-	-	-	20,283
Utility operating expenses	-	52,282	-	-	-	-	144,608
Other disbursements	-	76,880	575	-	-	-	388,869
Total disbursements	-	180,341	575	-	64,570	-	1,170,262
Excess (deficiency) of receipts over disbursements	-	6,389	100	-	863	-	253,156
Cash and investments - ending	\$ 14,176	\$ 416,489	\$ 6,800	\$ 40,073	\$ -	\$ 62,113	\$ 1,646,256

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

	General	Motor Vehicle Highway	Local Road and Street	MVH Restricted	Economic Development	GUN PERMIT	COMMUNITY CENTER RENTAL
Cash and investments - beginning	\$ 214,931	\$ 177,611	\$ 32,967	\$ 39,563	\$ -	\$ 2,815	\$ 4,389
Receipts:							
Taxes	79,228	71,157	-	-	-	-	-
Licenses and permits	1,372	-	-	-	-	-	-
Intergovernmental receipts	210,329	26,885	7,185	20,298	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	-	-	-	40,003	-	2,890
Total receipts	<u>290,929</u>	<u>98,042</u>	<u>7,185</u>	<u>20,298</u>	<u>40,003</u>	<u>-</u>	<u>2,890</u>
Disbursements:							
Personal services	159,171	33,622	-	-	-	-	-
Supplies	9,340	20,554	-	-	-	-	-
Other services and charges	109,557	47,150	766	1,558	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	487	8,638	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	169	462
Total disbursements	<u>278,555</u>	<u>109,964</u>	<u>766</u>	<u>1,558</u>	<u>-</u>	<u>169</u>	<u>462</u>
Excess (deficiency) of receipts over disbursements	<u>12,374</u>	<u>(11,922)</u>	<u>6,419</u>	<u>18,740</u>	<u>40,003</u>	<u>(169)</u>	<u>2,428</u>
Cash and investments - ending	<u>\$ 227,305</u>	<u>\$ 165,689</u>	<u>\$ 39,386</u>	<u>\$ 58,303</u>	<u>\$ 40,003</u>	<u>\$ 2,646</u>	<u>\$ 6,817</u>

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

	Riverboat	VETERANS MEMORIAL	Rainy Day	Levy Excess	Cumulative Capital Improvement - Cigarette Tax	Community Center Grant	ARP TOWN OF BROOK
Cash and investments - beginning	\$ 17,711	\$ 15,063	\$ 6,182	\$ 648	\$ 4,632	\$ 300	\$ 88,448
Receipts:							
Taxes	-	-	-	-	1,704	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	5,280	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	24	-	-	-	-	108,623
Total receipts	<u>5,280</u>	<u>24</u>	<u>-</u>	<u>-</u>	<u>1,704</u>	<u>-</u>	<u>108,623</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	290	-	-	-	-	-
Other services and charges	21,057	2,998	8,113	-	1,230	-	20,191
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	994	-	-	-	-	-
Total disbursements	<u>21,057</u>	<u>4,282</u>	<u>8,113</u>	<u>-</u>	<u>1,230</u>	<u>-</u>	<u>20,191</u>
Excess (deficiency) of receipts over disbursements	<u>(15,777)</u>	<u>(4,258)</u>	<u>(8,113)</u>	<u>-</u>	<u>474</u>	<u>-</u>	<u>88,432</u>
Cash and investments - ending	<u>\$ 1,934</u>	<u>\$ 10,805</u>	<u>\$ (1,931)</u>	<u>\$ 648</u>	<u>\$ 5,106</u>	<u>\$ 300</u>	<u>\$ 176,880</u>

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

	INTEREST FUND	COMMUNITY CTR DONATIONS	Landfill	PROJECT FUND	Fire Equipment	Payroll	LANDFILL CHECKING
Cash and investments - beginning	\$ 8,230	\$ 1,005	\$ 10,394	\$ 29,360	\$ 2,386	\$ -	\$ 338,979
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,338	-	-	-	-	229,237	145,498
Total receipts	1,338	-	-	-	-	229,237	145,498
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	255,470
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	9,000	310	-	-	-	229,237	-
Total disbursements	9,000	310	-	-	-	229,237	255,470
Excess (deficiency) of receipts over disbursements	(7,662)	(310)	-	-	-	-	(109,972)
Cash and investments - ending	\$ 568	\$ 695	\$ 10,394	\$ 29,360	\$ 2,386	\$ -	\$ 229,007

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

	Park Donations	CONSERVATION CLUB	OPIOID DISTRIBUTION UNRESTRICTED	OPIOID DISTRIBUTION RESTRICTED	LOIT Special Distribution	Sewage Utility Operating	Sewage Utility Depreciation
Cash and investments - beginning	\$ 9,532	\$ 9,659	\$ -	\$ -	\$ 15,355	\$ 57,530	\$ 18,915
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	3,200	-	-	-	-	-
Utility fees	-	-	-	-	-	170,032	-
Other receipts	267	-	602	1,404	-	819	-
Total receipts	267	3,200	602	1,404	-	170,851	-
Disbursements:							
Personal services	-	-	-	-	-	37,579	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	977	-	-	-	7,468	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	29,458	-
Utility operating expenses	-	-	-	-	-	85,721	-
Other disbursements	-	-	-	-	-	514	-
Total disbursements	-	977	-	-	-	160,740	-
Excess (deficiency) of receipts over disbursements	267	2,223	602	1,404	-	10,111	-
Cash and investments - ending	\$ 9,799	\$ 11,882	\$ 602	\$ 1,404	\$ 15,355	\$ 67,641	\$ 18,915

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

	WATER CONSTRUCTION	Water Utility Operating	Water Utility Meter Deposit	Water Utility Depreciation	Water Utility Bond and Interest Sinking	Water Utility Construction	Totals
Cash and investments - beginning	\$ 14,176	\$ 416,489	\$ 6,800	\$ 40,073	\$ -	\$ 62,113	\$ 1,646,256
Receipts:							
Taxes	-	7,859	-	-	-	-	159,948
Licenses and permits	-	-	-	-	-	-	1,372
Intergovernmental receipts	-	-	-	-	-	-	269,977
Charges for services	-	-	-	-	-	-	3,200
Utility fees	-	-	225	-	-	-	170,257
Other receipts	-	187,264	-	-	58,454	-	776,423
Total receipts	-	195,123	225	-	58,454	-	1,381,177
Disbursements:							
Personal services	-	37,117	-	-	-	-	267,489
Supplies	-	-	-	-	-	-	30,184
Other services and charges	-	7,468	-	-	-	-	484,003
Debt service - principal and interest	-	-	-	-	58,454	-	58,454
Capital outlay	-	2,034	-	-	-	-	40,617
Utility operating expenses	-	52,378	-	-	-	-	138,099
Other disbursements	-	71,642	375	-	-	-	312,703
Total disbursements	-	170,639	375	-	58,454	-	1,331,549
Excess (deficiency) of receipts over disbursements	-	24,484	(150)	-	-	-	49,628
Cash and investments - ending	\$ 14,176	\$ 440,973	\$ 6,650	\$ 40,073	\$ -	\$ 62,113	\$ 1,695,884

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OTHER INFORMATION

TOWN OF BROOK
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ -	\$ -
Wastewater Utilities	-	6,616
Water Utilities	<u>-</u>	<u>3,576</u>
Totals	<u><u>\$ -</u></u>	<u><u>\$ 10,192</u></u>

TOWN OF BROOK
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: CARDINAL COPIER SOLUTIONS	COPIER	\$ 1,032	3/1/2019	3/1/2024
Total of annual lease payments		<u>\$ 1,032</u>		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Governmental activities: Notes and Loans Payable	PURCHASE A FIRETRUCK	\$ 412,179	\$ 39,923
Water Utilities: Revenue bonds	Waterworks revenue bond	<u>610,000</u>	<u>35,000</u>
Totals		<u>\$ 1,022,179</u>	<u>\$ 74,923</u>

OTHER REPORTS

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