

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF BERNE

ADAMS COUNTY, INDIANA

January 1, 2019 to December 31, 2020



FILED

12/14/2021

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	6-7
Notes to Financial Statement	8-13
Other Information - Unaudited:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	17-34
Schedule of Payables and Receivables	35
Schedule of Leases and Debt	36
Schedule of Capital Assets.....	37
Other Reports.....	38

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Gwendolyn J. Maller	01-01-19 to 12-31-21
Mayor	William F. McKean Gregg A. Sprunger	01-01-19 to 12-31-19 01-01-20 to 12-31-21
President of the Board of Public Works	William F. McKean Gregg A. Sprunger	01-01-19 to 12-31-19 01-01-20 to 12-31-21
President Pro Tempore of the Common Council	Gregg A. Sprunger Curtis L. Wurster	01-01-19 to 12-31-19 01-01-20 to 12-31-21
Superintendent of Water Utility	John A. Crider	01-01-19 to 12-31-21
Superintendent of Wastewater Utility	Terry L. Kongar, Jr.	01-01-19 to 12-31-21
Superintendent of Storm Water Utility	Shannon W. Smitley	01-01-19 to 12-31-21



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF BERNE, ADAMS COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Berne (City), which comprises the financial position and results of operations for the period of January 1, 2019 to December 31, 2020, 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 period of January 1, 2019 to December 31, 2020.

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 period of January 1, 2019 to December 31, 2020, 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 Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial 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
Paul D. Joyce, CPA
State Examiner

December 9, 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 BERNE
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
General	\$ 1,060,115	\$ 1,594,823	\$ 1,714,799	\$ 940,139	\$ 1,904,966	\$ 1,708,901	\$ 1,136,204
Street	649,401	622,935	478,913	793,423	542,626	360,366	975,683
Local Road & Street	45,062	30,117	40,000	35,179	27,946	35,698	27,427
Street- MVH Restricted	-	86,061	85,721	340	87,901	88,000	241
Law Enforce- Cont Ed	13,872	3,101	133	16,840	4,029	-	20,869
Rainy Day	248,435	106,136	-	354,571	1,384	130,000	225,955
CEDIT	422,750	140,145	70,248	492,647	161,738	113,418	540,967
Cum Capital Develop	137,159	52,451	8,584	181,026	50,876	22,187	209,715
LOIT- Special Distribution	1,889	-	-	1,889	-	-	1,889
Cum Capital Improv.	55,098	10,208	11,573	53,733	8,829	676	61,886
Water Util Meter Deposit	-	-	-	-	14,400	-	14,400
Police Pension Fund	91,770	14,651	13,248	93,173	14,085	13,659	93,599
Public Safety LOIT	223,825	163,426	124,765	262,486	189,636	237,945	214,177
Cares Act Fund	-	-	-	-	134,933	134,933	-
Local Road & Bridge Matching Fund For Grant	150,604	309,941	87,745	372,800	88,000	201,612	259,188
Comm Crossing Grant	-	263,140	263,140	-	580,662	580,662	-
Tree	2,320	-	-	2,320	-	-	2,320
Animal Control	289	-	-	289	-	-	289
Donations- Police Ed	925	-	-	925	-	-	925
Sidewalk Matching	2,848	30,488	33,239	97	25,818	427	25,488
Donation	20,840	32,896	45,918	7,818	81,574	57,052	32,340
Citizen Sewer Compl. Loan	30,963	1,094	-	32,057	1,105	-	33,162
Don-Park Playground Equip	15,581	-	-	15,581	-	-	15,581
Park Deposit	-	2,325	2,325	-	450	375	75
Don-Park Improvement	19,076	5,029	4,625	19,480	-	-	19,480
Grant Srts	5,248	-	-	5,248	-	-	5,248
BRC- Operating	1,682,597	968,868	65	2,651,400	576,957	1,452,790	1,775,567
BRC- Bond & Interest	-	-	-	-	24,496	24,496	-
Payroll- Fed FICA Med	-	198,413	198,413	-	213,613	213,613	-
Payroll- State And Local	-	64,593	64,593	-	70,088	70,088	-
Payroll- Civil PERF	-	35,597	35,597	-	31,128	31,128	-
Payroll- Police PERF	-	18,548	18,548	-	21,853	21,853	-

CITY OF BERNE
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	
Payroll- Direct Deposit	-	985,933	985,933	-	1,050,395	1,050,395	-
Payroll- American Fidelity	1,026	16,070	17,242	(146)	19,700	18,281	1,273
Payroll- Nationwide	-	70,054	70,054	-	77,579	77,579	-
Payroll- Legal Services	-	622	622	-	622	622	-
Payroll- Life Insurance	-	3,773	3,773	-	3,773	3,773	-
Payroll- Phone	366	8,145	8,343	168	8,477	8,630	15
Payroll- United Way	254	277	254	277	287	277	287
Payroll- Vol Insurance	-	596	596	-	488	488	-
Payroll- HSA Direct Deposit	-	-	-	-	6,591	6,591	-
Storm Water-Opr	557,586	645,201	786,680	416,107	598,306	930,638	83,775
Storm- Bond & Int	14,053	-	-	14,053	-	-	14,053
Storm- Construction	37,537	54,000	54,000	37,537	-	-	37,537
Storm Water-Reserve	372,919	-	-	372,919	-	216,838	156,081
SRF Bond & Interest Storm	-	-	-	-	238,369	108,329	130,040
SRF Reserve Storm	-	-	-	-	217,203	-	217,203
SRF Construction #1 Storm	-	-	-	-	3,397,223	3,368,990	28,233
SRF Construction #2 Storm	-	-	-	-	1,402,362	-	1,402,362
Sewage Operating	494,815	1,276,660	1,181,881	589,594	1,195,642	1,212,335	572,901
Sewage Depreciation	361,418	88,037	133,518	315,937	109,893	-	425,830
Sewage Bond & Int.	476	-	-	476	-	-	476
Sewage Construction	390	-	-	390	-	-	390
Sewage Reserve	6,193	459	-	6,652	-	-	6,652
SRF Bond & Int Sewage	190,008	667,025	661,264	195,769	661,944	660,831	196,882
SRF Reserve Sewage	643,766	45,494	22,351	666,909	3,281	-	670,190
Water Operating	168,261	676,500	727,266	117,495	731,780	724,304	124,971
Water Depreciation	199,204	59,084	188,605	69,683	40,298	27,620	82,361
Totals	<u>\$ 7,928,939</u>	<u>\$ 9,352,916</u>	<u>\$ 8,144,574</u>	<u>\$ 9,137,281</u>	<u>\$ 14,623,306</u>	<u>\$ 13,916,400</u>	<u>\$ 9,844,187</u>

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

CITY OF BERNE
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 BERNE
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.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the City. It includes all expenditures for the reduction of the principal and interest of the City's general obligation indebtedness.

CITY OF BERNE
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the City in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the City is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

CITY OF BERNE
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 BERNE
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. 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.

CITY OF BERNE
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

(This page intentionally left blank.)

OTHER INFORMATION - UNAUDITED

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

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

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

(This page intentionally left blank.)

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

	General	Street	Local Road & Street	Street- MVH Restricted	Law Enforce- Cont Ed	Rainy Day	CEDIT
Cash and investments - beginning	\$ 1,060,115	\$ 649,401	\$ 45,062	\$ -	\$ 13,872	\$ 248,435	\$ 422,750
Receipts:							
Taxes	1,091,423	432,150	-	-	-	-	116,602
Licenses and permits	10,720	-	-	-	1,195	-	-
Intergovernmental receipts	94,895	175,541	29,061	86,061	-	-	-
Charges for services	301,471	1,116	-	-	1,141	-	14,400
Fines and forfeits	2,160	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	94,154	14,128	1,056	-	765	106,136	9,143
Total receipts	1,594,823	622,935	30,117	86,061	3,101	106,136	140,145
Disbursements:							
Personal services	970,675	205,342	-	-	-	-	-
Supplies	123,236	37,229	-	-	133	-	-
Other services and charges	479,596	230,600	40,000	85,721	-	-	20,181
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	39,491	5,742	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	101,801	-	-	-	-	-	50,067
Total disbursements	1,714,799	478,913	40,000	85,721	133	-	70,248
Excess (deficiency) of receipts over disbursements	(119,976)	144,022	(9,883)	340	2,968	106,136	69,897
Cash and investments - ending	\$ 940,139	\$ 793,423	\$ 35,179	\$ 340	\$ 16,840	\$ 354,571	\$ 492,647

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

	Cum Capital Develop	LOIT- Special Distribution	Cum Capital Improv.	Water Util Meter Deposit	Police Pension Fund	Public Safety LOIT	Cares Act Fund
Cash and investments - beginning	\$ 137,159	\$ 1,889	\$ 55,098	\$ -	\$ 91,770	\$ 223,825	\$ -
Receipts:							
Taxes	44,849	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	4,612	-	9,136	-	13,131	160,151	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	2,990	-	1,072	-	1,520	3,275	-
Total receipts	<u>52,451</u>	<u>-</u>	<u>10,208</u>	<u>-</u>	<u>14,651</u>	<u>163,426</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	13,248	75,644	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	8,584	-	11,573	-	-	49,121	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>8,584</u>	<u>-</u>	<u>11,573</u>	<u>-</u>	<u>13,248</u>	<u>124,765</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>43,867</u>	<u>-</u>	<u>(1,365)</u>	<u>-</u>	<u>1,403</u>	<u>38,661</u>	<u>-</u>
Cash and investments - ending	<u>\$ 181,026</u>	<u>\$ 1,889</u>	<u>\$ 53,733</u>	<u>\$ -</u>	<u>\$ 93,173</u>	<u>\$ 262,486</u>	<u>\$ -</u>

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

	Local Road & Bridge Matching Fund for Grant	Comm Crossing Grant	Tree	Animal Control	Donations- Police- Ed	Sidewalk Matching	Donation
Cash and investments - beginning	\$ 150,604	\$ -	\$ 2,320	\$ 289	\$ 925	\$ 2,848	\$ 20,840
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	263,140	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	309,941	-	-	-	-	30,488	32,896
Total receipts	309,941	263,140	-	-	-	30,488	32,896
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	87,745	263,140	-	-	-	33,239	-
Debt service - principal and interest	-	-	-	-	-	-	45,032
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	886
Total disbursements	87,745	263,140	-	-	-	33,239	45,918
Excess (deficiency) of receipts over disbursements	222,196	-	-	-	-	(2,751)	(13,022)
Cash and investments - ending	\$ 372,800	\$ -	\$ 2,320	\$ 289	\$ 925	\$ 97	\$ 7,818

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

	Citizen Sewer Compl. Loan	Don-Park Playground Equip	Park Deposit	Don-Park Improvement	Grant Srts	BRC- Operating	BRC- Bond & Interest
Cash and investments - beginning	\$ 30,963	\$ 15,581	\$ -	\$ 19,076	\$ 5,248	\$ 1,682,597	\$ -
Receipts:							
Taxes	-	-	-	-	-	931,137	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	1,094	-	2,325	5,029	-	37,731	-
Total receipts	1,094	-	2,325	5,029	-	968,868	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	65	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	2,325	4,625	-	-	-
Total disbursements	-	-	2,325	4,625	-	65	-
Excess (deficiency) of receipts over disbursements	1,094	-	-	404	-	968,803	-
Cash and investments - ending	\$ 32,057	\$ 15,581	\$ -	\$ 19,480	\$ 5,248	\$ 2,651,400	\$ -

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

	Payroll- Fed FICA Med	Payroll- State And Local	Payroll- Civil PERF	Payroll- Police PERF	Payroll- Direct Deposit	Payroll- American Fidelity	Payroll- Nationwide
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,026	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	198,413	64,593	35,597	18,548	985,933	16,070	70,054
Total receipts	198,413	64,593	35,597	18,548	985,933	16,070	70,054
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	198,413	64,593	35,597	18,548	985,933	17,242	70,054
Total disbursements	198,413	64,593	35,597	18,548	985,933	17,242	70,054
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	(1,172)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (146)	\$ -

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

	Payroll- Legal Services	Payroll- Life Insurance	Payroll- Phone	Payroll- United Way	Payroll- Vol Insurance	Payroll- HSA Direct Deposit
Cash and investments - beginning	\$ -	\$ -	\$ 366	\$ 254	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	622	3,773	8,145	277	596	-
Total receipts	<u>622</u>	<u>3,773</u>	<u>8,145</u>	<u>277</u>	<u>596</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	622	3,773	8,343	254	596	-
Total disbursements	<u>622</u>	<u>3,773</u>	<u>8,343</u>	<u>254</u>	<u>596</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	(198)	23	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 168</u>	<u>\$ 277</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Storm Water-Opr	Storm- Bond & Int	Storm- Construction	Storm Water-Reserve	SRF Bond & Interest Storm	SRF Reserve Storm
Cash and investments - beginning	\$ 557,586	\$ 14,053	\$ 37,537	\$ 372,919	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	573,298	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	71,903	-	54,000	-	-	-
Total receipts	<u>645,201</u>	<u>-</u>	<u>54,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	81,234	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	8,196	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	266,581	-	-	-	-	-
Utility operating expenses	430,669	-	-	-	-	-
Other disbursements	-	-	54,000	-	-	-
Total disbursements	<u>786,680</u>	<u>-</u>	<u>54,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(141,479)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 416,107</u>	<u>\$ 14,053</u>	<u>\$ 37,537</u>	<u>\$ 372,919</u>	<u>\$ -</u>	<u>\$ -</u>

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

	SRF Construction #1 Storm	SRF Construction #2 Storm	Sewage Operating	Sewage Depreciation	Sewage Bond & Int.	Sewage Construction
Cash and investments - beginning	\$ -	\$ -	\$ 494,815	\$ 361,418	\$ 476	\$ 390
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	1,222,567	-	-	-
Penalties	-	-	10,399	-	-	-
Other receipts	-	-	43,694	88,037	-	-
Total receipts	-	-	1,276,660	88,037	-	-
Disbursements:						
Personal services	-	-	164,069	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	18,222	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	17,305	88,522	-	-
Utility operating expenses	-	-	284,908	44,996	-	-
Other disbursements	-	-	697,377	-	-	-
Total disbursements	-	-	1,181,881	133,518	-	-
Excess (deficiency) of receipts over disbursements	-	-	94,779	(45,481)	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 589,594</u>	<u>\$ 315,937</u>	<u>\$ 476</u>	<u>\$ 390</u>

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

	Sewage Reserve	SRF Bond & Int Sewage	SRF Reserve Sewage	Water Operating	Water Depreciation	Totals
Cash and investments - beginning	\$ 6,193	\$ 190,008	\$ 643,766	\$ 168,261	\$ 199,204	\$ 7,928,939
Receipts:						
Taxes	-	-	-	-	-	2,616,161
Licenses and permits	-	-	-	-	-	11,915
Intergovernmental receipts	-	-	-	-	-	835,728
Charges for services	-	-	-	-	-	318,128
Fines and forfeits	-	-	-	-	-	2,160
Utility fees	-	-	-	656,670	-	2,452,535
Penalties	-	-	-	1,812	-	12,211
Other receipts	459	667,025	45,494	18,018	59,084	3,104,078
Total receipts	459	667,025	45,494	676,500	59,084	9,352,916
Disbursements:						
Personal services	-	-	-	195,206	-	1,705,418
Supplies	-	-	-	-	-	160,663
Other services and charges	-	-	-	18,283	-	1,284,923
Debt service - principal and interest	-	661,264	-	-	-	661,264
Capital outlay	-	-	-	36,374	180,866	749,191
Utility operating expenses	-	-	-	391,700	7,739	1,160,012
Other disbursements	-	-	22,351	85,703	-	2,423,103
Total disbursements	-	661,264	22,351	727,266	188,605	8,144,574
Excess (deficiency) of receipts over disbursements	459	5,761	23,143	(50,766)	(129,521)	1,208,342
Cash and investments - ending	<u>\$ 6,652</u>	<u>\$ 195,769</u>	<u>\$ 666,909</u>	<u>\$ 117,495</u>	<u>\$ 69,683</u>	<u>\$ 9,137,281</u>

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

	General	Street	Local Road & Street	Street- MVH Restricted	Law Enforce- Cont Ed	Rainy Day	CEDIT
Cash and investments - beginning	\$ 940,139	\$ 793,423	\$ 35,179	\$ 340	\$ 16,840	\$ 354,571	\$ 492,647
Receipts:							
Taxes	1,247,194	376,221	-	-	-	-	147,775
Licenses and permits	12,111	75	-	-	2,520	-	-
Intergovernmental receipts	104,369	161,944	27,902	75,901	-	-	-
Charges for services	301,272	1,116	-	-	1,035	-	12,000
Fines and forfeits	775	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	239,245	3,270	44	12,000	474	1,384	1,963
Total receipts	1,904,966	542,626	27,946	87,901	4,029	1,384	161,738
Disbursements:							
Personal services	1,055,209	202,667	-	-	-	-	-
Supplies	112,158	55,790	-	-	-	-	-
Other services and charges	493,923	101,909	35,698	88,000	-	-	47,075
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	45,660	-	-	-	-	130,000	19,814
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,951	-	-	-	-	-	46,529
Total disbursements	1,708,901	360,366	35,698	88,000	-	130,000	113,418
Excess (deficiency) of receipts over disbursements	196,065	182,260	(7,752)	(99)	4,029	(128,616)	48,320
Cash and investments - ending	\$ 1,136,204	\$ 975,683	\$ 27,427	\$ 241	\$ 20,869	\$ 225,955	\$ 540,967

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

	Cum Capital Develop	LOIT- Special Distribution	Cum Capital Improv.	Water Util Meter Deposit	Police Pension Fund	Public Safety LOIT	Cares Act Fund
Cash and investments - beginning	\$ 181,026	\$ 1,889	\$ 53,733	\$ -	\$ 93,173	\$ 262,486	\$ -
Receipts:							
Taxes	45,710	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	4,555	-	8,671	-	13,687	174,834	134,933
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	611	-	158	14,400	398	14,802	-
Total receipts	<u>50,876</u>	<u>-</u>	<u>8,829</u>	<u>14,400</u>	<u>14,085</u>	<u>189,636</u>	<u>134,933</u>
Disbursements:							
Personal services	-	-	-	-	13,659	86,704	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	22,187	-	676	-	-	151,241	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	134,933
Total disbursements	<u>22,187</u>	<u>-</u>	<u>676</u>	<u>-</u>	<u>13,659</u>	<u>237,945</u>	<u>134,933</u>
Excess (deficiency) of receipts over disbursements	<u>28,689</u>	<u>-</u>	<u>8,153</u>	<u>14,400</u>	<u>426</u>	<u>(48,309)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 209,715</u>	<u>\$ 1,889</u>	<u>\$ 61,886</u>	<u>\$ 14,400</u>	<u>\$ 93,599</u>	<u>\$ 214,177</u>	<u>\$ -</u>

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

	Local Road & Bridge Matching Fund for Grant	Comm Crossing Grant	Tree	Animal Control	Donations- Police- Ed	Sidewalk Matching	Donation
Cash and investments - beginning	\$ 372,800	\$ -	\$ 2,320	\$ 289	\$ 925	\$ 97	\$ 7,818
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	580,662	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	88,000	-	-	-	-	25,818	81,574
Total receipts	88,000	580,662	-	-	-	25,818	81,574
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	189,612	562,644	-	-	-	427	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	48,144
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	12,000	18,018	-	-	-	-	8,908
Total disbursements	201,612	580,662	-	-	-	427	57,052
Excess (deficiency) of receipts over disbursements	(113,612)	-	-	-	-	25,391	24,522
Cash and investments - ending	\$ 259,188	\$ -	\$ 2,320	\$ 289	\$ 925	\$ 25,488	\$ 32,340

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

	Citizen Sewer Compl. Loan	Don-Park Playground Equip	Park Deposit	Don-Park Improvement	Grant Srts	BRC- Operating	BRC- Bond & Interest
Cash and investments - beginning	\$ 32,057	\$ 15,581	\$ -	\$ 19,480	\$ 5,248	\$ 2,651,400	\$ -
Receipts:							
Taxes	-	-	-	-	-	569,247	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	1,105	-	450	-	-	7,710	24,496
Total receipts	1,105	-	450	-	-	576,957	24,496
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	263	-
Other services and charges	-	-	-	-	-	28,032	-
Debt service - principal and interest	-	-	-	-	-	-	24,496
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	375	-	-	1,424,495	-
Total disbursements	-	-	375	-	-	1,452,790	24,496
Excess (deficiency) of receipts over disbursements	1,105	-	75	-	-	(875,833)	-
Cash and investments - ending	\$ 33,162	\$ 15,581	\$ 75	\$ 19,480	\$ 5,248	\$ 1,775,567	\$ -

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

	Payroll- Fed FICA Med	Payroll- State And Local	Payroll- Civil PERF	Payroll- Police PERF	Payroll- Direct Deposit	Payroll- American Fidelity	Payroll- Nationwide
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (146)	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Other receipts	213,613	70,088	31,128	21,853	1,050,395	19,700	77,579
Total receipts	213,613	70,088	31,128	21,853	1,050,395	19,700	77,579
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	213,613	70,088	31,128	21,853	1,050,395	18,281	77,579
Total disbursements	213,613	70,088	31,128	21,853	1,050,395	18,281	77,579
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	1,419	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,273	\$ -

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

	Payroll- Legal Services	Payroll- Life Insurance	Payroll- Phone	Payroll- United Way	Payroll- Vol Insurance	Payroll- HSA Direct Deposit
Cash and investments - beginning	\$ -	\$ -	\$ 168	\$ 277	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	622	3,773	8,477	287	488	6,591
Total receipts	<u>622</u>	<u>3,773</u>	<u>8,477</u>	<u>287</u>	<u>488</u>	<u>6,591</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	622	3,773	8,630	277	488	6,591
Total disbursements	<u>622</u>	<u>3,773</u>	<u>8,630</u>	<u>277</u>	<u>488</u>	<u>6,591</u>
Excess (deficiency) of receipts over disbursements	-	-	(153)	10	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ 287</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Storm Water-Opr	Storm- Bond & Int	Storm- Construction	Storm Water-Reserve	SRF Bond & Interest Storm	SRF Reserve Storm
Cash and investments - beginning	\$ 416,107	\$ 14,053	\$ 37,537	\$ 372,919	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	571,469	-	-	-	-	-
Penalties	-	-	-	-	-	-
Other receipts	26,837	-	-	-	238,369	217,203
Total receipts	<u>598,306</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>238,369</u>	<u>217,203</u>
Disbursements:						
Personal services	82,243	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	9,446	-	-	-	-	-
Debt service - principal and interest	21,666	-	-	-	108,329	-
Capital outlay	133,082	-	-	-	-	-
Utility operating expenses	467,541	-	-	-	-	-
Other disbursements	216,660	-	-	216,838	-	-
Total disbursements	<u>930,638</u>	<u>-</u>	<u>-</u>	<u>216,838</u>	<u>108,329</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(332,332)</u>	<u>-</u>	<u>-</u>	<u>(216,838)</u>	<u>130,040</u>	<u>217,203</u>
Cash and investments - ending	<u>\$ 83,775</u>	<u>\$ 14,053</u>	<u>\$ 37,537</u>	<u>\$ 156,081</u>	<u>\$ 130,040</u>	<u>\$ 217,203</u>

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

	SRF Construction #1 Storm	SRF Construction #2 Storm	Sewage Operating	Sewage Depreciation	Sewage Bond & Int.	Sewage Construction
Cash and investments - beginning	\$ -	\$ -	\$ 589,594	\$ 315,937	\$ 476	\$ 390
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	1,186,455	-	-	-
Penalties	-	-	5,001	-	-	-
Other receipts	3,397,223	1,402,362	4,186	109,893	-	-
Total receipts	3,397,223	1,402,362	1,195,642	109,893	-	-
Disbursements:						
Personal services	-	-	173,752	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	20,230	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	471,594	-	21,104	-	-	-
Utility operating expenses	2,897,396	-	272,683	-	-	-
Other disbursements	-	-	724,566	-	-	-
Total disbursements	3,368,990	-	1,212,335	-	-	-
Excess (deficiency) of receipts over disbursements	28,233	1,402,362	(16,693)	109,893	-	-
Cash and investments - ending	\$ 28,233	\$ 1,402,362	\$ 572,901	\$ 425,830	\$ 476	\$ 390

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

	Sewage Reserve	SRF Bond & Int Sewage	SRF Reserve Sewage	Water Operating	Water Depreciation	Totals
Cash and investments - beginning	\$ 6,652	\$ 195,769	\$ 666,909	\$ 117,495	\$ 69,683	\$ 9,137,281
Receipts:						
Taxes	-	-	-	-	-	2,386,147
Licenses and permits	-	-	-	-	-	14,706
Intergovernmental receipts	-	-	-	-	-	1,287,458
Charges for services	-	-	-	-	-	315,423
Fines and forfeits	-	-	-	-	-	775
Utility fees	-	-	-	674,645	-	2,432,569
Penalties	-	-	-	935	-	5,936
Other receipts	-	661,944	3,281	56,200	40,298	8,180,292
Total receipts	-	661,944	3,281	731,780	40,298	14,623,306
Disbursements:						
Personal services	-	-	-	207,881	-	1,822,115
Supplies	-	-	-	-	-	168,211
Other services and charges	-	-	-	20,230	-	1,597,226
Debt service - principal and interest	-	660,831	-	-	-	815,322
Capital outlay	-	-	-	42,154	27,620	1,113,276
Utility operating expenses	-	-	-	412,247	-	4,049,867
Other disbursements	-	-	-	41,792	-	4,350,383
Total disbursements	-	660,831	-	724,304	27,620	13,916,400
Excess (deficiency) of receipts over disbursements	-	1,113	3,281	7,476	12,678	706,906
Cash and investments - ending	<u>\$ 6,652</u>	<u>\$ 196,882</u>	<u>\$ 670,190</u>	<u>\$ 124,971</u>	<u>\$ 82,361</u>	<u>\$ 9,844,187</u>

CITY OF BERNE
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2020

Government or Enterprise	Accounts Payable	Accounts Receivable
Storm Water	\$ 31,141	\$ 4,996
Wastewater	4,631	11,966
Water	8,668	558
Governmental activities	<u>128,870</u>	<u>15,938</u>
Totals	<u>\$ 173,310</u>	<u>\$ 33,458</u>

CITY OF BERNE
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Description of Debt		Ending	Principal and
Type	Purpose	Principal	Interest Due
		Balance	Within One
			Year
Governmental activities:			
Revenue bonds	ECONOMIC DEVELOPMENT IN TIF AREA	\$ 2,975,504	\$ 38,930
Storm Water:			
Revenue bonds	STORMWATER REVENUE SRF BONDS 2020	3,315,000	216,038
Wastewater:			
Revenue bonds	SEWER IMPROVEMENTS SRF 2008 BONDS	1,308,000	334,871
Revenue bonds	SEWER IMPROVEMENTS SRF 2014 BONDS	6,819,000	326,007
Total Wastewater		8,127,000	660,878
Totals		\$ 14,417,504	\$ 915,846

CITY OF BERNE
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2020

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

	Ending Balance
Governmental activities:	
Land	\$ 232,180
Infrastructure	1,802,701
Buildings	3,196,545
Machinery, equipment, and vehicles	<u>2,984,163</u>
Total governmental activities	<u>8,215,589</u>
Storm Water:	
Land	194,407
Infrastructure	3,845,991
Machinery, equipment, and vehicles	103,494
Construction in progress	<u>3,997,413</u>
Total Storm Water	<u>8,141,305</u>
Wastewater:	
Land	54,850
Infrastructure	9,536,849
Buildings	8,203,676
Machinery, equipment, and vehicles	712,876
Construction in progress	<u>131,204</u>
Total Wastewater	<u>18,639,455</u>
Water:	
Land	69,678
Infrastructure	4,953,413
Machinery, equipment, and vehicles	<u>545,717</u>
Total Water	<u>5,568,808</u>
Total capital assets	<u>\$ 40,565,157</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/>.