

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

FINANCIAL STATEMENTS AUDIT REPORT

OF

TOWN OF BROOKLYN

MORGAN COUNTY, INDIANA

January 1, 2018 to December 31, 2020



**FILED**  
06/06/2022



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Karen Howard-Frentress	01-01-18 to 12-31-22
President of the Town Council	Barbara Lowhorn	01-01-18 to 12-31-18
	Kirby Dunigan	01-01-19 to 12-31-20
	Mitchell Moore	01-01-21 to 12-31-22



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE TOWN OF BROOKLYN, MORGAN COUNTY, INDIANA

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Town of Brooklyn (Town), which comprise the financial position and results of operations for the period of January 1, 2018 to December 31, 2020, and the related notes to the financial statements as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Town's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the Town for the period of January 1, 2018 to December 31, 2020.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Town for the period of January 1, 2018 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 Town's financial statements. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statements. They have not been subjected to the auditing procedures applied by us in the audit of the financial statements, and, accordingly, we express no opinion on them.



Beth Kelley, CPA, CFE  
Deputy State Examiner

May 12, 2022

FINANCIAL STATEMENTS AND ACCOMPANYING NOTES

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.

TOWN OF BROOKLYN  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Years Ended December 31, 2018 and 2019

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-18	Receipts	Disbursements	12-31-18	Receipts	Disbursements	
GENERAL FUND	\$ (18,172)	\$ 276,649	\$ 255,826	\$ 2,651	\$ 325,508	\$ 307,779	\$ 20,380
MOTOR VEHICLE HIGHWAY	346,639	114,490	27,985	433,144	110,049	395,832	147,361
LOCAL ROAD AND STREET	60,070	25,820	2,800	83,090	27,654	229	110,515
PARK	11,828	11,858	5,096	18,590	8,215	4,615	22,190
BPD FORFEITURE FUND	16	-	16	-	-	-	-
LAW ENFORCEMENT CONTINUIN	2,354	300	428	2,226	1,899	525	3,600
RIVER BOAT FUND	34,581	9,466	-	44,047	9,466	100	53,413
RAINY DAY FUND	5,087	-	3,339	1,748	7,930	1,528	8,150
EDIT REVENUE	81,561	74,135	89,503	66,193	79,454	54,644	91,003
LEVY EXCESS	423	-	-	423	-	-	423
CUMULATIVE CAPITAL IMPROV	6,040	3,736	8,060	1,716	3,651	-	5,367
CUMULATIVE FIRE/EQUIP FUN	66,343	28,680	-	95,023	12,018	9,110	97,931
DONATION & GRANT FUND	-	-	15,417	(15,417)	237,874	-	222,457
LOIT PUBLIC SAFETY	2,035	29,696	37,179	(5,448)	37,619	24,432	7,739
DOG FEE FUND	457	-	-	457	-	-	457
DONATIONS PD	1,021	-	-	1,021	418	-	1,439
LOIT SPECIAL DISTRIBUTION	36,413	-	-	36,413	-	-	36,413
ANTHEM INSURANCE	(2,663)	-	-	(2,663)	-	-	(2,663)
PAYROLL FUND	17,208	367,463	371,685	12,986	377,779	389,753	1,012
ELECTRIC OPERATING	96,131	844,376	861,661	78,846	814,834	882,880	10,800
ELECTRIC METER DEPOSIT	38,443	4,105	3,060	39,488	4,107	2,850	40,745
ELECTRIC IMPROVEMENT/ DEPR	52,478	-	-	52,478	-	-	52,478
ELECTRIC SPECIAL ACCOUNT	167,171	-	-	167,171	-	-	167,171
ELECTRIC CASH RESERVE	72,136	-	-	72,136	-	-	72,136
CREDIT CARD RECEIPTS	(5,882)	101,303	103,113	(7,692)	111,283	113,006	(9,415)
STORM WATER UTILITY	51,493	39,805	16,039	75,259	40,922	10,928	105,253
SEWER OPERATING FUND	627,781	492,811	331,510	789,082	523,571	366,635	946,018
SEWER DEPOSITS	30,386	3,453	2,798	31,041	3,094	2,158	31,977
SEWER IMPROVEMENT/ DEPRECI	19	-	-	19	-	-	19
SEWER BOND AND INTEREST	(357,079)	-	141,093	(498,172)	-	146,819	(644,991)
SEWER CASH RESERVE	-	-	-	-	-	-	-
TRASH-WASTE MANAGEMENT FU	8,063	58,378	58,327	8,114	58,776	58,665	8,225
WATER UTILITY OPERATING	32,627	361,910	254,155	140,382	444,016	330,375	254,023
WATER METER DEPOSIT	27,362	3,817	2,342	28,837	3,728	2,333	30,232
WATER IMPROVEMENT/ DEPRECI	5,919	-	-	5,919	-	-	5,919
WATER BOND AND INTEREST	(53,156)	-	-	(53,156)	-	-	(53,156)
WATER RESERVE SINKING FUN	975	-	-	975	-	-	975
SRF WATER DEBT SERVICE RESERVE	64,007	4,606	-	68,613	3,441	5,996	66,058
SRF WATER BOND & INTEREST	40,565	67,297	65,549	42,313	72,761	64,674	50,400
SRF SEWER DEBT SERVICE	48,183	24,418	-	72,601	25,652	-	98,253
SRF SEWER BOND AND INTEREST	17,986	32,915	32,825	18,076	33,912	32,762	19,226
SRF SEWER CONSTRUCTION	17,432	2,291	2,015	17,708	245	17,938	15
Totals	\$ 1,634,281	\$ 2,983,778	\$ 2,691,821	\$ 1,926,238	\$ 3,379,876	\$ 3,226,566	\$ 2,079,548

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

TOWN OF BROOKLYN  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2020

Fund	Cash and Investments 01-01-20	Receipts	Disbursements	Cash and Investments 12-31-20
GENERAL FUND	\$ 20,380	\$ 498,362	\$ 319,112	\$ 199,630
MOTOR VEHICLE HIGHWAY	147,361	104,702	29,365	222,698
LOCAL ROAD AND STREET	110,515	27,437	1,411	136,541
PARK	22,190	5,275	4,254	23,211
BPD FORFEITURE FUND	-	-	3	(3)
LAW ENFORCEMENT CONTINUIN	3,600	5,582	50	9,132
RIVER BOAT FUND	53,413	9,466	-	62,879
RAINY DAY FUND	8,150	-	1,528	6,622
EDIT REVENUE	91,003	170,812	260,927	888
LEVY EXCESS	423	-	-	423
CUMULATIVE CAPITAL IMPROV	5,367	4,208	8,920	655
CUMULATIVE FIRE/EQUIP FUN	97,931	24,250	13,182	108,999
DONATION & GRANT FUND	222,457	-	-	222,457
CARES ACT	-	51,520	51,520	-
LOIT PUBLIC SAFETY	7,739	42,059	22,912	26,886
DOG FEE FUND	457	-	-	457
DONATIONS PD	1,439	5	-	1,444
LOIT SPECIAL DISTRIBUTION	36,413	-	-	36,413
ANTHEM INSURANCE	(2,663)	2,663	-	-
PAYROLL FUND	1,012	371,309	369,146	3,175
ELECTRIC OPERATING	10,800	898,328	841,427	67,701
ELECTRIC METER DEPOSIT	40,745	6,408	5,110	42,043
ELECTRIC IMPROVEMENT/ DEPR	52,478	-	-	52,478
ELECTRIC SPECIAL ACCOUNT	167,171	-	75,061	92,110
ELECTRIC CASH RESERVE	72,136	-	-	72,136
CREDIT CARD RECEIPTS	(9,415)	156,439	147,500	(476)
STORM WATER UTILITY	105,253	41,300	9,827	136,726
SEWER OPERATING FUND	946,017	539,582	1,099,091	386,508
SEWER DEPOSITS	31,977	3,040	2,555	32,462
SEWER IMPROVEMENT/ DEPRECI	19	-	-	19
SEWER BOND AND INTEREST	(644,991)	703,377	128,612	(70,226)
TRASH-WASTE MANAGEMENT FU	8,225	60,780	58,963	10,042
WATER UTILITY OPERATING	254,023	416,440	357,716	312,747
WATER METER DEPOSIT	30,232	3,704	2,592	31,344
WATER IMPROVEMENT/ DEPRECI	5,919	-	-	5,919
WATER BOND AND INTEREST	(53,156)	53,156	-	-
WATER RESERVE SINKING FUN	975	-	-	975
SRF WATER DEBT SERVICE RESERVE	66,058	325	-	66,383
SRF WATER BOND & INTEREST	50,401	65,007	64,799	50,609
SRF SEWER DEBT SERVICE	98,253	24,461	-	122,714
SRF SEWER BOND AND INTEREST	19,226	104,725	33,688	90,263
SRF SEWER CONSTRUCTION	15	-	-	15
Totals	<u>\$ 2,079,548</u>	<u>\$ 4,394,722</u>	<u>\$ 3,909,271</u>	<u>\$ 2,564,999</u>

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

TOWN OF BROOKLYN  
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, and 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, 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 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 BROOKLYN  
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: 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.

*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.

TOWN OF BROOKLYN  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

*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.

*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.

TOWN OF BROOKLYN  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**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.

**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. Cash Balance Deficits**

The financial statements contain some funds with deficits in cash. These were a result of paying fund obligations without making the required transfers into the funds, or the results of audit adjustments to the financial statements for transactions not recorded in the ledger.

TOWN OF BROOKLYN  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

**Note 7. Restatements**

For the year ended December 31, 2018, certain changes have been made to some of the beginning balances of the financial statements to more appropriately reflect financial activity of the Town. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2017	New Fund	Prior Period Adjustment	Balance as of January 1, 2018
GENERAL FUND	\$ (146,348)	\$ -	\$ 128,176	\$ (18,172)
MOTOR VEHICLE HIGHWAY	347,457	-	(818)	346,639
LOCAL ROAD AND STREET	62,641	-	(2,571)	60,070
PARK	12,453	-	(625)	11,828
RIVER BOAT FUND	44,694	-	(10,113)	34,581
EDIT REVENUE	140,032	-	(58,471)	81,561
LOIT PUBLIC SAFETY	4,471	-	(2,436)	2,035
LOIT SPECIAL DISTRIBUTION	-	-	36,413	36,413
INSURANCE	(36,333)	-	36,333	-
ANTHEM INSURANCE	-	(2,633)	-	(2,633)
PAYROLL FUND	45,641	-	(28,433)	17,208
ELECTRIC OPERATING	88,078	-	8,053	96,131
ELECTRIC METER DEPOSIT	37,902	-	541	38,443
ELECTRIC IMPROVEMENT/DEPR	52,439	-	39	52,478
ELECTRIC SPECIAL ACCOUNT	167,129	-	42	167,171
CREDIT CARD RECEIPTS	(7,362)	-	1,480	(5,882)
SEWER OPERATING FUND	683,962	-	(56,181)	627,781
SEWER DEPOSITS	30,500	-	(114)	30,386
SEWER BOND AND INTEREST	(357,730)	-	651	(357,079)
WATER UTILITY OPERATING	52,374	-	(19,747)	32,627
WATER METER DEPOSIT	27,694	-	(332)	27,362
WATER RESERVE SINKING FUN	-	-	975	975

#### OTHER INFORMATION - UNAUDITED

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.

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	PARK	BPD FORFEITURE FUND	LAW ENFORCEMENT CONTINUIN	RIVER BOAT FUND	RAINY DAY FUND	EDIT REVENUE
Cash and investments - beginning	\$ (18,172)	\$ 346,639	\$ 60,070	\$ 11,828	\$ 16	\$ 2,354	\$ 34,581	\$ 5,087	\$ 81,561
Receipts:									
Taxes	257,333	39,932	-	-	-	-	-	-	74,135
Licenses and permits	-	-	-	-	-	210	-	-	-
Intergovernmental receipts	4,933	74,558	25,820	-	-	-	9,466	-	-
Charges for services	12,064	-	-	9,400	-	21	-	-	-
Fines and forfeits	-	-	-	-	-	69	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	2,319	-	-	2,458	-	-	-	-	-
Total receipts	<u>276,649</u>	<u>114,490</u>	<u>25,820</u>	<u>11,858</u>	<u>-</u>	<u>300</u>	<u>9,466</u>	<u>-</u>	<u>74,135</u>
Disbursements:									
Personal services	120,567	3,117	-	-	-	-	-	-	-
Supplies	22,237	11,488	-	-	-	-	-	-	-
Other services and charges	100,669	10,309	2,800	5,096	-	428	-	3,339	6,191
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	12,353	3,071	-	-	-	-	-	-	63,217
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	16	-	-	-	20,095
Total disbursements	<u>255,826</u>	<u>27,985</u>	<u>2,800</u>	<u>5,096</u>	<u>16</u>	<u>428</u>	<u>-</u>	<u>3,339</u>	<u>89,503</u>
Excess (deficiency) of receipts over disbursements	<u>20,823</u>	<u>86,505</u>	<u>23,020</u>	<u>6,762</u>	<u>(16)</u>	<u>(128)</u>	<u>9,466</u>	<u>(3,339)</u>	<u>(15,368)</u>
Cash and investments - ending	<u>\$ 2,651</u>	<u>\$ 433,144</u>	<u>\$ 83,090</u>	<u>\$ 18,590</u>	<u>\$ -</u>	<u>\$ 2,226</u>	<u>\$ 44,047</u>	<u>\$ 1,748</u>	<u>\$ 66,193</u>

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

	LEVY EXCESS	CUMULATIVE CAPITAL IMPROV	CUMULATIVE FIRE/EQUIP FUN	DONATION & GRANT FUND	LOIT PUBLIC SAFETY	DOG FEE FUND	DONATIONS PD	LOIT SPECIAL DISTRIBUTION	ANTHEM INSURANCE
Cash and investments - beginning	\$ 423	\$ 6,040	\$ 66,343	\$ -	\$ 2,035	\$ 457	\$ 1,021	\$ 36,413	\$ (2,663)
Receipts:									
Taxes	-	-	28,674	-	29,696	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	3,736	6	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-	-
Total receipts	-	3,736	28,680	-	29,696	-	-	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	8,060	-	-	29,472	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	7,707	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	15,417	-	-	-	-	-
Total disbursements	-	8,060	-	15,417	37,179	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(4,324)	28,680	(15,417)	(7,483)	-	-	-	-
Cash and investments - ending	\$ 423	\$ 1,716	\$ 95,023	\$ (15,417)	\$ (5,448)	\$ 457	\$ 1,021	\$ 36,413	\$ (2,663)

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

	PAYROLL FUND	ELECTRIC OPERATING	ELECTRIC METER DEPOSIT	ELECTRIC IMPROVEMENT/ DEPR	ELECTRIC SPECIAL ACCOUNT	ELECTRIC CASH RESERVE	CREDIT CARD RECEIPTS	STORM WATER UTILITY	SEWER OPERATING FUND
Cash and investments - beginning	\$ 17,208	\$ 96,131	\$ 38,443	\$ 52,478	\$ 167,171	\$ 72,136	\$ (5,882)	\$ 51,493	\$ 627,781
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	842,865	4,100	-	-	-	2,931	39,805	487,837
Other receipts	367,463	1,511	5	-	-	-	98,372	-	4,974
Total receipts	367,463	844,376	4,105	-	-	-	101,303	39,805	492,811
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	126,902
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	33,521
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	707,472	-	-	-	-	-	2,335	89,678
Other disbursements	371,685	154,189	3,060	-	-	-	103,113	13,704	81,409
Total disbursements	371,685	861,661	3,060	-	-	-	103,113	16,039	331,510
Excess (deficiency) of receipts over disbursements	(4,222)	(17,285)	1,045	-	-	-	(1,810)	23,766	161,301
Cash and investments - ending	\$ 12,986	\$ 78,846	\$ 39,488	\$ 52,478	\$ 167,171	\$ 72,136	\$ (7,692)	\$ 75,259	\$ 789,082

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

	SEWER DEPOSITS	SEWER IMPROVEMENT/ DEPRECI	SEWER BOND AND INTEREST	SEWER CASH RESERVE	TRASH-WASTE MANAGEMENT FU	WATER UTILITY OPERATING	WATER METER DEPOSIT	WATER IMPROVEMENT/ DEPRECI
Cash and investments - beginning	\$ 30,386	\$ 19	\$ (357,079)	\$ -	\$ 8,063	\$ 32,627	\$ 27,362	\$ 5,919
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	3,450	-	-	-	58,378	351,687	3,813	-
Other receipts	3	-	-	-	-	10,223	4	-
Total receipts	<u>3,453</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,378</u>	<u>361,910</u>	<u>3,817</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	54,868	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	17,173	-	-
Debt service - principal and interest	-	-	141,093	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	56,797	-	-
Other disbursements	2,798	-	-	-	58,327	125,317	2,342	-
Total disbursements	<u>2,798</u>	<u>-</u>	<u>141,093</u>	<u>-</u>	<u>58,327</u>	<u>254,155</u>	<u>2,342</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>655</u>	<u>-</u>	<u>(141,093)</u>	<u>-</u>	<u>51</u>	<u>107,755</u>	<u>1,475</u>	<u>-</u>
Cash and investments - ending	<u>\$ 31,041</u>	<u>\$ 19</u>	<u>\$ (498,172)</u>	<u>\$ -</u>	<u>\$ 8,114</u>	<u>\$ 140,382</u>	<u>\$ 28,837</u>	<u>\$ 5,919</u>

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

	WATER BOND AND INTEREST	WATER RESERVE SINKING FUN	SRF WATER DEBT SERVICE RESERVE	SRF WATER BOND & INTEREST	SRF SEWER DEBT SERVICE	SRF SEWER BOND AND INTEREST	SRF SEWER CONSTRUCTION	Totals
Cash and investments - beginning	\$ (53,156)	\$ 975	\$ 64,007	\$ 40,565	\$ 48,183	\$ 17,986	\$ 17,432	\$ 1,634,281
Receipts:								
Taxes	-	-	-	-	-	-	-	429,770
Licenses and permits	-	-	-	-	-	-	-	210
Intergovernmental receipts	-	-	-	-	-	-	-	118,519
Charges for services	-	-	-	-	-	-	-	21,485
Fines and forfeits	-	-	-	-	-	-	-	69
Utility fees	-	-	-	-	-	-	-	1,794,866
Other receipts	-	-	4,606	67,297	24,418	32,915	2,291	618,859
Total receipts	-	-	4,606	67,297	24,418	32,915	2,291	2,983,778
Disbursements:								
Personal services	-	-	-	-	-	-	-	305,454
Supplies	-	-	-	-	-	-	-	33,725
Other services and charges	-	-	-	-	-	-	-	217,058
Debt service - principal and interest	-	-	-	-	-	-	-	141,093
Capital outlay	-	-	-	-	-	-	-	86,348
Utility operating expenses	-	-	-	-	-	-	-	856,282
Other disbursements	-	-	-	65,549	-	32,825	2,015	1,051,861
Total disbursements	-	-	-	65,549	-	32,825	2,015	2,691,821
Excess (deficiency) of receipts over disbursements	-	-	4,606	1,748	24,418	90	276	291,957
Cash and investments - ending	\$ (53,156)	\$ 975	\$ 68,613	\$ 42,313	\$ 72,601	\$ 18,076	\$ 17,708	\$ 1,926,238

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	PARK	BPD FORFEITURE FUND	LAW ENFORCEMENT CONTINUIN	RIVER BOAT FUND	RAINY DAY FUND	EDIT REVENUE
Cash and investments - beginning	\$ 2,651	\$ 433,144	\$ 83,090	\$ 18,590	\$ -	\$ 2,226	\$ 44,047	\$ 1,748	\$ 66,193
Receipts:									
Taxes	294,125	41,169	-	-	-	-	-	7,930	79,454
Licenses and permits	-	-	-	-	-	450	-	-	-
Intergovernmental receipts	20,407	68,780	27,654	-	-	-	9,466	-	-
Charges for services	7,256	-	-	7,925	-	49	-	-	-
Fines and forfeits	25	-	-	-	-	1,400	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	3,695	100	-	290	-	-	-	-	-
Total receipts	<u>325,508</u>	<u>110,049</u>	<u>27,654</u>	<u>8,215</u>	<u>-</u>	<u>1,899</u>	<u>9,466</u>	<u>7,930</u>	<u>79,454</u>
Disbursements:									
Personal services	115,961	2,868	-	-	-	-	-	-	-
Supplies	37,977	7,788	-	-	-	-	-	-	-
Other services and charges	140,331	10,540	-	4,615	-	525	-	1,528	320
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	13,510	374,636	229	-	-	-	100	-	44,747
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	9,577
Total disbursements	<u>307,779</u>	<u>395,832</u>	<u>229</u>	<u>4,615</u>	<u>-</u>	<u>525</u>	<u>100</u>	<u>1,528</u>	<u>54,644</u>
Excess (deficiency) of receipts over disbursements	<u>17,729</u>	<u>(285,783)</u>	<u>27,425</u>	<u>3,600</u>	<u>-</u>	<u>1,374</u>	<u>9,366</u>	<u>6,402</u>	<u>24,810</u>
Cash and investments - ending	<u>\$ 20,380</u>	<u>\$ 147,361</u>	<u>\$ 110,515</u>	<u>\$ 22,190</u>	<u>\$ -</u>	<u>\$ 3,600</u>	<u>\$ 53,413</u>	<u>\$ 8,150</u>	<u>\$ 91,003</u>

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

	LEVY EXCESS	CUMULATIVE CAPITAL IMPROV	CUMULATIVE FIRE/EQUIP FUN	DONATION & GRANT FUND	LOIT PUBLIC SAFETY	DOG FEE FUND	DONATIONS PD	LOIT SPECIAL DISTRIBUTION	ANTHEM INSURANCE
Cash and investments - beginning	\$ 423	\$ 1,716	\$ 95,023	\$ (15,417)	\$ (5,448)	\$ 457	\$ 1,021	\$ 36,413	\$ (2,663)
Receipts:									
Taxes	-	-	12,014	-	32,194	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	3,651	4	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	237,874	5,425	-	418	-	-
Total receipts	-	3,651	12,018	237,874	37,619	-	418	-	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	9,110	-	18,108	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	6,324	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-
Total disbursements	-	-	9,110	-	24,432	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	3,651	2,908	237,874	13,187	-	418	-	-
Cash and investments - ending	\$ 423	\$ 5,367	\$ 97,931	\$ 222,457	\$ 7,739	\$ 457	\$ 1,439	\$ 36,413	\$ (2,663)

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

	PAYROLL FUND	ELECTRIC OPERATING	ELECTRIC METER DEPOSIT	ELECTRIC IMPROVEMENT/ DEPR	ELECTRIC SPECIAL ACCOUNT	ELECTRIC CASH RESERVE	CREDIT CARD RECEIPTS	STORM WATER UTILITY	SEWER OPERATING FUND
Cash and investments - beginning	\$ 12,986	\$ 78,846	\$ 39,488	\$ 52,478	\$ 167,171	\$ 72,136	\$ (7,692)	\$ 75,259	\$ 789,082
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	812,358	4,100	-	-	-	3,313	40,922	521,066
Other receipts	377,779	2,476	7	-	-	-	107,970	-	2,505
Total receipts	377,779	814,834	4,107	-	-	-	111,283	40,922	523,571
Disbursements:									
Personal services	-	80,556	-	-	-	-	-	-	113,827
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	7,392	-	-	-	-	-	-	43,851
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	716,166	-	-	-	-	-	1,629	113,731
Other disbursements	389,753	78,766	2,850	-	-	-	113,006	9,299	95,226
Total disbursements	389,753	882,880	2,850	-	-	-	113,006	10,928	366,635
Excess (deficiency) of receipts over disbursements	(11,974)	(68,046)	1,257	-	-	-	(1,723)	29,994	156,936
Cash and investments - ending	\$ 1,012	\$ 10,800	\$ 40,745	\$ 52,478	\$ 167,171	\$ 72,136	\$ (9,415)	\$ 105,253	\$ 946,018

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

	SEWER DEPOSITS	SEWER IMPROVEMENT/ DEPRECI	SEWER BOND AND INTEREST	SEWER CASH RESERVE	TRASH-WASTE MANAGEMENT FU	WATER UTILITY OPERATING	WATER METER DEPOSIT	WATER IMPROVEMENT/ DEPRECI
Cash and investments - beginning	\$ 31,041	\$ 19	\$ (498,172)	\$ -	\$ 8,114	\$ 140,382	\$ 28,837	\$ 5,919
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	3,090	-	-	-	58,776	439,934	3,722	-
Other receipts	4	-	-	-	-	4,082	6	-
Total receipts	<u>3,094</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,776</u>	<u>444,016</u>	<u>3,728</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	64,492	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	22,078	-	-
Debt service - principal and interest	-	-	146,819	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	99,376	-	-
Other disbursements	2,158	-	-	-	58,665	144,429	2,333	-
Total disbursements	<u>2,158</u>	<u>-</u>	<u>146,819</u>	<u>-</u>	<u>58,665</u>	<u>330,375</u>	<u>2,333</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>936</u>	<u>-</u>	<u>(146,819)</u>	<u>-</u>	<u>111</u>	<u>113,641</u>	<u>1,395</u>	<u>-</u>
Cash and investments - ending	<u>\$ 31,977</u>	<u>\$ 19</u>	<u>\$ (644,991)</u>	<u>\$ -</u>	<u>\$ 8,225</u>	<u>\$ 254,023</u>	<u>\$ 30,232</u>	<u>\$ 5,919</u>

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

	WATER BOND AND INTEREST	WATER RESERVE SINKING FUN	SRF WATER DEBT SERVICE RESERVE	SRF WATER BOND & INTEREST	SRF SEWER DEBT SERVICE	SRF SEWER BOND AND INTEREST	SRF SEWER CONSTRUCTION	Totals
Cash and investments - beginning	\$ (53,156)	\$ 975	\$ 68,613	\$ 42,313	\$ 72,601	\$ 18,076	\$ 17,708	\$ 1,926,238
Receipts:								
Taxes	-	-	-	-	-	-	-	466,886
Licenses and permits	-	-	-	-	-	-	-	450
Intergovernmental receipts	-	-	-	-	-	-	-	129,962
Charges for services	-	-	-	-	-	-	-	15,230
Fines and forfeits	-	-	-	-	-	-	-	1,425
Utility fees	-	-	-	-	-	-	-	1,887,281
Other receipts	-	-	3,441	72,761	25,652	33,912	245	878,642
Total receipts	-	-	3,441	72,761	25,652	33,912	245	3,379,876
Disbursements:								
Personal services	-	-	-	-	-	-	-	377,704
Supplies	-	-	-	-	-	-	-	45,765
Other services and charges	-	-	-	-	-	-	-	258,398
Debt service - principal and interest	-	-	-	-	-	-	-	146,819
Capital outlay	-	-	-	-	-	-	-	439,546
Utility operating expenses	-	-	-	-	-	-	-	930,902
Other disbursements	-	-	5,996	64,674	-	32,762	17,938	1,027,432
Total disbursements	-	-	5,996	64,674	-	32,762	17,938	3,226,566
Excess (deficiency) of receipts over disbursements	-	-	(2,555)	8,087	25,652	1,150	(17,693)	153,310
Cash and investments - ending	\$ (53,156)	\$ 975	\$ 66,058	\$ 50,400	\$ 98,253	\$ 19,226	\$ 15	\$ 2,079,548

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

	GENERAL FUND	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	PARK	BPD FORFEITURE FUND	LAW ENFORCEMENT CONTINUIN	RIVER BOAT FUND	RAINY DAY FUND	EDIT REVENUE
Cash and investments - beginning	\$ 20,380	\$ 147,361	\$ 110,515	\$ 22,190	\$ -	\$ 3,600	\$ 53,413	\$ 8,150	\$ 91,003
Receipts:									
Taxes	343,580	43,975	-	-	-	-	-	-	88,122
Licenses and permits	-	-	-	-	-	490	-	-	-
Intergovernmental receipts	5,757	60,660	27,437	-	-	-	9,466	-	-
Charges for services	5,429	-	-	5,275	-	19	-	-	-
Fines and forfeits	-	-	-	-	-	5,073	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	143,596	67	-	-	-	-	-	-	82,690
Total receipts	498,362	104,702	27,437	5,275	-	5,582	9,466	-	170,812
Disbursements:									
Personal services	48,080	2,937	-	-	-	-	-	-	-
Supplies	44,615	3,039	-	-	-	-	-	-	-
Other services and charges	207,281	12,576	1,411	4,254	-	50	-	1,528	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	19,136	10,813	-	-	-	-	-	-	260,927
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	3	-	-	-	-
Total disbursements	319,112	29,365	1,411	4,254	3	50	-	1,528	260,927
Excess (deficiency) of receipts over disbursements	179,250	75,337	26,026	1,021	(3)	5,532	9,466	(1,528)	(90,115)
Cash and investments - ending	\$ 199,630	\$ 222,698	\$ 136,541	\$ 23,211	\$ (3)	\$ 9,132	\$ 62,879	\$ 6,622	\$ 888

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

	LEVY EXCESS	CUMULATIVE CAPITAL IMPROV	CUMULATIVE FIRE/EQUIP FUN	DONATION & GRANT FUND	CARES ACT	LOIT PUBLIC SAFETY	DOG FEE FUND	DONATIONS PD	LOIT SPECIAL DISTRIBUTION
Cash and investments - beginning	\$ 423	\$ 5,367	\$ 97,931	\$ 222,457	\$ -	\$ 7,739	\$ 457	\$ 1,439	\$ 36,413
Receipts:									
Taxes	-	-	24,235	-	-	36,747	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	4,208	15	-	51,520	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	5,312	-	5	-
Total receipts	-	4,208	24,250	-	51,520	42,059	-	5	-
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	8,920	13,182	-	-	15,224	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	7,688	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	51,520	-	-	-	-
Total disbursements	-	8,920	13,182	-	51,520	22,912	-	-	-
Excess (deficiency) of receipts over disbursements	-	(4,712)	11,068	-	-	19,147	-	5	-
Cash and investments - ending	\$ 423	\$ 655	\$ 108,999	\$ 222,457	\$ -	\$ 26,886	\$ 457	\$ 1,444	\$ 36,413

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

	ANTHEM INSURANCE	PAYROLL FUND	ELECTRIC OPERATING	ELECTRIC METER DEPOSIT	ELECTRIC IMPROVEMENT/ DEPR	ELECTRIC SPECIAL ACCOUNT	ELECTRIC CASH RESERVE	CREDIT CARD RECEIPTS	STORM WATER UTILITY
Cash and investments - beginning	\$ (2,663)	\$ 1,012	\$ 10,800	\$ 40,745	\$ 52,478	\$ 167,171	\$ 72,136	\$ (9,415)	\$ 105,253
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	817,975	6,400	-	-	-	4,290	41,300
Other receipts	2,663	371,309	80,353	8	-	-	-	152,149	-
<b>Total receipts</b>	<b>2,663</b>	<b>371,309</b>	<b>898,328</b>	<b>6,408</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>156,439</b>	<b>41,300</b>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	75,061	-	-	-
Utility operating expenses	-	-	576,106	-	-	-	-	-	3,790
Other disbursements	-	369,146	265,321	5,110	-	-	-	147,500	6,037
<b>Total disbursements</b>	<b>-</b>	<b>369,146</b>	<b>841,427</b>	<b>5,110</b>	<b>-</b>	<b>75,061</b>	<b>-</b>	<b>147,500</b>	<b>9,827</b>
Excess (deficiency) of receipts over disbursements	2,663	2,163	56,901	1,298	-	(75,061)	-	8,939	31,473
Cash and investments - ending	\$ -	\$ 3,175	\$ 67,701	\$ 42,043	\$ 52,478	\$ 92,110	\$ 72,136	\$ (476)	\$ 136,726

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

	SEWER OPERATING FUND	SEWER DEPOSITS	SEWER IMPROVEMENT/ DEPRECI	SEWER BOND AND INTEREST	TRASH-WASTE MANAGEMENT FU	WATER UTILITY OPERATING	WATER METER DEPOSIT	WATER IMPROVEMENT/ DEPRECI
Cash and investments - beginning	\$ 946,017	\$ 31,977	\$ 19	\$ (644,991)	\$ 8,225	\$ 254,023	\$ 30,232	\$ 5,919
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	531,043	3,035	-	-	60,780	414,769	3,697	-
Other receipts	8,539	5	-	703,377	-	1,671	7	-
Total receipts	539,582	3,040	-	703,377	60,780	416,440	3,704	-
Disbursements:								
Personal services	101,544	-	-	-	-	67,719	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	51,287	-	-	-	-	25,378	-	-
Debt service - principal and interest	-	-	-	128,612	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	170,711	-	-	-	-	75,072	-	-
Other disbursements	775,549	2,555	-	-	58,963	189,547	2,592	-
Total disbursements	1,099,091	2,555	-	128,612	58,963	357,716	2,592	-
Excess (deficiency) of receipts over disbursements	(559,509)	485	-	574,765	1,817	58,724	1,112	-
Cash and investments - ending	\$ 386,508	\$ 32,462	\$ 19	\$ (70,226)	\$ 10,042	\$ 312,747	\$ 31,344	\$ 5,919

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

	WATER BOND AND INTEREST	WATER RESERVE SINKING FUN	SRF WATER DEBT SERVICE RESERVE	SRF WATER BOND & INTEREST	SRF SEWER DEBT SERVICE	SRF SEWER BOND AND INTEREST	SRF SEWER CONSTRUCTION	Totals
Cash and investments - beginning	\$ (53,156)	\$ 975	\$ 66,058	\$ 50,401	\$ 98,253	\$ 19,226	\$ 15	\$ 2,079,548
Receipts:								
Taxes	-	-	-	-	-	-	-	536,659
Licenses and permits	-	-	-	-	-	-	-	490
Intergovernmental receipts	-	-	-	-	-	-	-	159,063
Charges for services	-	-	-	-	-	-	-	10,723
Fines and forfeits	-	-	-	-	-	-	-	5,073
Utility fees	-	-	-	-	-	-	-	1,883,289
Other receipts	53,156	-	325	65,007	24,461	104,725	-	1,799,425
Total receipts	<u>53,156</u>	<u>-</u>	<u>325</u>	<u>65,007</u>	<u>24,461</u>	<u>104,725</u>	<u>-</u>	<u>4,394,722</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	220,280
Supplies	-	-	-	-	-	-	-	47,654
Other services and charges	-	-	-	-	-	-	-	341,091
Debt service - principal and interest	-	-	-	-	-	-	-	128,612
Capital outlay	-	-	-	-	-	-	-	373,625
Utility operating expenses	-	-	-	-	-	-	-	825,679
Other disbursements	-	-	-	64,799	-	33,688	-	1,972,330
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>64,799</u>	<u>-</u>	<u>33,688</u>	<u>-</u>	<u>3,909,271</u>
Excess (deficiency) of receipts over disbursements	<u>53,156</u>	<u>-</u>	<u>325</u>	<u>208</u>	<u>24,461</u>	<u>71,037</u>	<u>-</u>	<u>485,451</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 975</u>	<u>\$ 66,383</u>	<u>\$ 50,609</u>	<u>\$ 122,714</u>	<u>\$ 90,263</u>	<u>\$ 15</u>	<u>\$ 2,564,999</u>

TOWN OF BROOKLYN  
 SCHEDULE OF PAYABLES AND RECEIVABLES  
 December 31, 2020

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental activities	\$ -	\$ -
Electric	52,519	45,350
Storm Water	-	3,405
Wastewater	-	38,448
Water	-	25,605
Totals	<u>\$ 52,519</u>	<u>\$ 112,808</u>

TOWN OF BROOKLYN  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Electric: PITNEY BOWES	POSTAGE MACHINE	\$ 346	3/28/2017	3/27/2022
Wastewater: PITNEY BOWES	POSTAGE MACHINE	346	3/28/2017	3/27/2022
Water: PITNEY BOWES	POSTAGE MACHINE	346	3/28/2017	3/27/2022
Total of annual lease payments		<u>\$ 1,038</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
Notes and loans payable	POLICE BUILDING	\$ 176,132	\$ 20,820
Notes and loans payable	POLICE VEHICLE	1,237	1,242
Notes and loans payable	PURCHASED BUILDING	8,520	1,503
Notes and loans payable	PURCHASED FIRE TRUCK	39,662	12,354
Notes and loans payable	POLICE VEHICLE - TRUCK	<u>31,494</u>	<u>8,254</u>
Total governmental activities		<u>257,045</u>	<u>44,173</u>
Electric:			
Notes and loans payable	PURCHASED BUILDING	<u>8,520</u>	<u>1,503</u>
Wastewater:			
Notes and loans payable	PURCHASED BUILDING	8,520	1,503
Revenue Bonds	REFUND SEWAGE WORKS REVENUE BONDS SERIES 2015	<u>1,330,000</u>	<u>103,854</u>
Water:			
Notes and loans payable	PURCHASED BUILDING	8,520	1,503
Revenue bonds	NEW WATER TOWER PLANT REHAB LINE REPAIR	<u>750,000</u>	<u>64,898</u>
Total Water		<u>758,520</u>	<u>66,401</u>
Totals		<u>\$ 2,362,605</u>	<u>\$ 217,434</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/>.