

STATE OF IOWA

**2015
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2015**

BROOKLYN

CITY OF BROOKLYN, IOWA

DUE: December 1, 2015

**16207900100000
CITY CLERK
P.O. BOX 145
BROOKLYN, IOWA 52211**

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	411,851		411,851	404,783
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	411,851		411,851	404,783
Delinquent property taxes	0		0	
TIF revenues	396,047		396,047	369,257
Other city taxes	168,418	0	168,418	150,264
Licenses and permits	1,444	0	1,444	1,035
Use of money and property	45,868	7,297	53,165	2,620
Intergovernmental	220,407	0	220,407	500,990
Charges for fees and service	89,313	2,721,565	2,810,878	2,973,601
Special assessments	0	0	0	3,000
Miscellaneous	106,966	176,245	283,211	2,800
Other financing sources	2,836,439	104,734	2,941,173	602,937
Total revenues and other sources	4,276,753	3,009,841	7,286,594	5,011,287
Expenditures and Other Financing Uses				
Public safety	320,801	0	320,801	360,138
Public works	317,448	0	317,448	341,781
Health and social services	0	0	0	
Culture and recreation	106,528	0	106,528	140,836
Community and economic development	95,000	0	95,000	13,000
General government	223,496	0	223,496	196,075
Debt service	1,716,241	0	1,716,241	453,202
Capital projects	0	0	0	34,000
Total governmental activities expenditures	2,779,514	0	2,779,514	1,539,032
Business type activities	0	2,532,292	2,532,292	2,781,261
Total ALL expenditures	2,779,514	2,532,292	5,311,806	4,320,293
Other financing uses, including transfers out	1,658,328	113,720	1,772,048	681,412
Total ALL expenditures/And other financing uses	4,437,842	2,646,012	7,083,854	5,001,705
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-161,089	363,829	202,740	9,582
Beginning fund balance July 1, 2014	769,574	2,211,646	2,981,220	2,926,530
Ending fund balance June 30, 2015	608,485	2,575,475	3,183,960	2,936,112

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 232,000	Other long-term debt	\$ 460,000
Revenue debt	\$ 897,189	Short-term debt	\$ 0
TIF Revenue debt	\$ 1,500,000		
		General obligation debt limit	\$ 3,119,159

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted	Mark (x) one	
	9/23/15	<input checked="" type="checkbox"/> Date Published	<input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Sheri L Sharer	→	641	522-7066
Signature of Mayor or other City official (Name and Title)	Date signed		
	9/8/2015		

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF BROOKLYN						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS <small>Indicate by entering an X in the appropriate box on this sheet ONLY</small>	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
1	Section A - TAXES											1		
2	Taxes levied on property	262,066	89,794		59,991			411,851			411,851	2		
3	Less: Uncollected property taxes - Levy year							0			0	3		
4	Net current property taxes	262,066	89,794		59,991	0		411,851		T01	411,851	4		
5	Delinquent property taxes							0		T01	0	5		
6	Total property tax	262,066	89,794		59,991	0	0	411,851			411,851	6		
7	TIF revenues			396,047				396,047		T01	396,047	7		
8	Other city taxes													
8	Utility tax replacement excise taxes	1,703	588		255			2,546		T15	2,546	8		
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9		
10	Parimutuel wager tax							0		C30	0	10		
11	Gaming wager tax							0		C30	0	11		
12	Mobile home tax	678	234		101			1,013		T19	1,013	12		
13	Hotel/motel tax							0		T19	0	13		
14	Other local option taxes		164,859					164,859		T09	164,859	14		
15	TOTAL OTHER CITY TAXES	2,381	165,681	0	356	0	0	168,418	0		168,418	15		
16	Section B - LICENSES AND PERMITS	1,444						1,444		T29	1,444	16		
17	Section C - USE OF MONEY AND PROPERTY											17		
18	Interest	1,112	439	982				2,533	7,297	U20	9,830	18		
19	Rents and royalties	43,335						43,335		U40	43,335	19		
20	Other miscellaneous use of money and property							0		U20	0	20		
21								0			0	21		
22	TOTAL USE OF MONEY AND PROPERTY	44,447	439	982	0	0	0	45,868	7,297		53,165	22		
23												23		
24	Section D - INTERGOVERNMENTAL											24		
25												25		
26	Federal grants and reimbursements											26		
27	Federal grants							0		B89	0	27		
28	Community development block grants							0		B50	0	28		
29	Housing and urban development							0		B50	0	29		
30	Public assistance grants							0		B79	0	30		
31	Payment in lieu of taxes							0		B30	0	31		
32								0			0	32		
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33		
34												34		
35												35		
36												36		
37												37		
38												38		
39												39		
40												40		

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF BROOKLYN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		152,646					152,646		C46	152,646	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants							0		C89	0	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	152,646	0	0	0	0	152,646	0		152,646	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	14,664						14,664			14,664	63				
64	Library service	1,695						1,695		D89	1,695	64				
65	Township contributions	51,402						51,402		D89	51,402	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	67,761	0	0	0	0	0	67,761	0		67,761	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	67,761	152,646	0	0	0	0	220,407	0		220,407	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	394,102	A91	394,102	73				
74	Sewer							0	299,910	A8Ø	299,910	74				
75	Electric							0	1,300,017	A92	1,300,017	75				
76	Gas							0	711,310	A93	711,310	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	81,466						81,466		A81	81,466	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF BROOKLYN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
	Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued												81			
82	Transit							0		A94	0	82				
83	Cable TV	6,039						6,039		T15	6,039	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	16,226	A80	16,226	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - <i>Specify</i>							0			0	102				
103	security - custodial	1,808						1,808			1,808	103				
104	TOTAL CHARGES FOR SERVICE	89,313	0	0	0	0	0	89,313	2,721,565		2,810,878	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS												106			
107	Section G - MISCELLANEOUS												107			
108	Contributions	1,160						1,160		U99	1,160	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	484						484		U30	484	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - <i>Specify</i>							0			0	113				
114	Assessments, capital credits	3,712						3,712			3,712	114				
115	penalty, variance fee, salary reimb, culture-recreation	86,171	5,545					91,716	1,990		93,706	115				
116	telephone patronage, utility reimb	4,630						4,630	2,844		7,474	116				
117	street improvements					5,264		5,264			5,264	117				
118	sales tax-water/sewer							0	29,718		29,718	118				
119	utilities - gas/elec							0	141,693		141,693	119				
120	TOTAL MISCELLANEOUS	96,157	5,545	0	0	5,264	0	106,966	176,245		283,211	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF BROOKLYN					<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	563,569	414,105	397,029	60,347	5,264	0	1,440,314	2,905,107		4,345,421	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				1,169,125			1,169,125		NR	1,169,125	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	70,285	93,593			34,000		197,878	103,720		301,598	127
128	Internal TIF loans and transfers in	225			1,454,060	15,151		1,469,436	1,014		1,470,450	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	70,510	93,593	0	2,623,185	49,151	0	2,836,439	104,734		2,941,173	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	634,079	507,698	397,029	2,683,532	54,415	0	4,276,753	3,009,841		7,286,594	132
133												133
134	Beginning fund balance July 1, 2014	-444,736	929,198	626,383	-261,483	-79,788		769,574	2,211,646		2,981,220	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	189,343	1,436,896	1,023,412	2,422,049	-25,373	0	5,046,327	5,221,487		10,267,814	136
137												137
138												138
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF BROOKLYN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	89,638	33,415					123,053		E62	123,053	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment		34,000					34,000		G89	34,000	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	11,870						11,870		E24	11,870	13
14	Purchase of land and equipment	66,000						66,000		G24	66,000	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	85,814						85,814		E32	85,814	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	64						64		E32	64	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	253,386	67,415	0	0	0	0	320,801			320,801	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF BROOKLYN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
41	Section B — PUBLIC WORKS											41	
42	Roads, bridges, sidewalks — Current operation	117,475	14,780					132,255		E44	132,255	42	
43	Purchase of land and equipment	78,584						78,584		G44	78,584	43	
44	Construction							0		F44	0	44	
45	Parking meter and off-street — Current operation							0		E60	0	45	
46	Purchase of land and equipment							0		G60	0	46	
47	Construction							0		F60	0	47	
48	Street lighting — Current operation	3,900						3,900		E44	3,900	48	
49	Traffic control safety — Current operation	2,698	447					3,145		E44	3,145	49	
50	Purchase of land and equipment							0		G44	0	50	
51	Construction							0		F44	0	51	
52	Snow removal — Current operation	20,488	4,438					24,926		E44	24,926	52	
53	Purchase of land and equipment							0		G44	0	53	
54	Highway engineering — Current operation							0		E44	0	54	
55	Purchase of land and equipment							0		G44	0	55	
56	Construction							0		F44	0	56	
57	Street cleaning — Current operation	6,402	2,474					8,876		E81	8,876	57	
58	Purchase of land and equipment							0		G81	0	58	
59	Airport (if not an enterprise) — Current operation							0		E01	0	59	
60	Purchase of land and equipment							0		G01	0	60	
61	Construction							0		F01	0	61	
62	Garbage (if not an enterprise) — Current operation	65,530	232					65,762		E81	65,762	62	
63	Purchase of land and equipment							0		G81	0	63	
64	Construction							0		F81	0	64	
65	Other public works — Current operation							0		E89	0	65	
66	Purchase of land and equipment							0		G89	0	66	
67	Construction							0		F89	0	67	
68								0			0	68	
69								0			0	69	
70								0			0	70	
71								0			0	71	
72								0			0	72	
73								0			0	73	
74								0			0	74	
75								0			0	75	
76								0			0	76	
77								0			0	77	
78								0			0	78	
79								0			0	79	
80	TOTAL PUBLIC WORKS	295,077	22,371	0	0	0	0	317,448			317,448	80	

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued							CITY OF BROOKLYN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
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115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF BROOKLYN						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	44,183						44,183		E52	44,183	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	334						334		E61	334	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	4,716	495					5,211		E61	5,211	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	53,760	3,040					56,800		E61	56,800	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	102,993	3,535	0	0	0	0	106,528			106,528	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	6,526						6,526		E89	6,526	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation			10,000				10,000		E89	10,000	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			78,474				78,474		E89	78,474	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	6,526	0	88,474	0	0	0	95,000			95,000	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF BROOKLYN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	56,874	591					57,465		E29	57,465	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	129,743	23,064					152,807		E23	152,807	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	4,410						4,410		E25	4,410	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	8,641	173					8,814		E31	8,814	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	199,668	23,828	0	0	0	0	223,496			223,496	176
177	Section G — DEBT SERVICE							0			0	177
178	Sewer GO Debt, 2011A GO, 2013A GO		53,193		265,342			318,535			318,535	178
179	Sewer Rev Debt/Water Rev Debt/Sewer Lagoon Debt				42,563			42,563			42,563	179
180	Old 6 Road Project				38,175			38,175			38,175	180
181	CBD GO Note/2015 GO Note				1,316,968			1,316,968			1,316,968	181
182	TOTAL DEBT SERVICE	0	53,193	0	1,663,048	0	0	1,716,241			1,716,241	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify							0			0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify							0			0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	857,650	170,342	88,474	1,663,048	0	0	2,779,514			2,779,514	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF BROOKLYN						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
	Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.			
197	Section I — BUSINESS TYPE ACTIVITIES															197
198	Water — Current operation								352,394	E91	352,394	198				
199	Purchase of land and equipment									G91	0	199				
200	Construction									F91	0	200				
201	Sewer and sewage disposal — Current operation								231,874	E80	231,874	201				
202	Purchase of land and equipment									G80	0	202				
203	Construction									F80	0	203				
204	Electric — Current operation								1,226,265	E92	1,226,265	204				
205	Purchase of land and equipment									G92	0	205				
206	Construction									F92	0	206				
207	Gas Utility — Current operation								663,811	E93	663,811	207				
208	Purchase of land and equipment									G93	0	208				
209	Construction									F93	0	209				
210	Parking — Current operation									E60	0	210				
211	Purchase of land and equipment									G60	0	211				
212	Construction									F60	0	212				
213	Airport — Current operation									E01	0	213				
214	Purchase of land and equipment									G01	0	214				
215	Construction									F01	0	215				
216	Landfill/Garbage — Current operation									E81	0	216				
217	Purchase of land and equipment									G81	0	217				
218	Construction									F81	0	218				
219	Hospital — Current operation									E36	0	219				
220	Purchase of land and equipment									G36	0	220				
221	Construction									F36	0	221				
222	Transit — Current operation									E94	0	222				
223	Purchase of land and equipment									G94	0	223				
224	Construction									F94	0	224				
225	Cable TV, telephone, Internet — Current operation									E03	0	225				
226	Purchase of land and equipment									G03	0	226				
227	Housing authority — Current operation									E50	0	227				
228	Purchase of land and equipment									G50	0	228				
229	Construction									F50	0	229				
230	Storm water — Current operation								4,688	E80	4,688	230				
231	Purchase of land and equipment									G80	0	231				
232	Construction									F80	0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF BROOKLYN		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								53,260		53,260	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,532,292		2,532,292	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	857,650	170,342	88,474	1,663,048	0	0	2,779,514	2,532,292		5,311,806	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	37,968	146,510			3,400		187,878	113,720		301,598	255
256	Internal TIF loans/repayments and transfers out			325,450	1,145,000			1,470,450			1,470,450	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	37,968	146,510	325,450	1,145,000	3,400	0	1,658,328	113,720		1,772,048	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	895,618	316,852	413,924	2,808,048	3,400	0	4,437,842	2,646,012		7,083,854	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		1,120,044	609,488				1,729,532			1,729,532	264
265	Committed				-385,999			-385,999			-385,999	265
266	Assigned	-706,275				-28,773		-735,048			-735,048	266
267	Unassigned							0			0	267
268	Total Governmental	-706,275	1,120,044	609,488	-385,999	-28,773	0	608,485			608,485	268
269	Proprietary								2,575,475		2,575,475	269
270	Total ending fund balance June 30, 2015	-706,275	1,120,044	609,488	-385,999	-28,773	0	608,485	2,575,475		3,183,960	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	189,343	1,436,896	1,023,412	2,422,049	-25,373	0	5,046,327	5,221,487		10,267,814	271
272												272

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF BROOKLYN
 Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$ 0
Health.....	M32 0
Highways.....	M44 0
Transit subsidies.....	M94 0
Libraries.....	M52 0
Police protection.....	M62 0
Sewerage.....	M80 0
Sanitation.....	M81 0
All other.....	M89 \$ 0

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV SALARIES AND WAGES
 Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....	Amount - Omit cents	
	Z00 \$	
		551,710

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
Purpose	Debt outstanding JULY 1, 2014 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 161,000	29U \$	39U \$ 11,000	49U \$	49U \$	49U \$ 150,000	49U \$	191 \$ 4,830
2. Sewer utility	19U 185,000	29U	39U 23,000	49U	49U	49U 162,000	49U	189 3,238
3. Electric utility	19U 150,000	29U	39U 45,000	49U	49U	49U 105,000		192 8,760
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. Other-Specify Series 2013A	19U 505,000	29U	39U 45,000	49U	49U	49U	49U 460,000	189 7,693
10. Sewer GO	19U 403,000	29U	39U 171,000	49U 232,000	49U	49U	49U	189 6,003
11. Central Business Dist	19U 1,265,000	29U	39U 1,265,000	49U	49U	49U	49U	189 51,218
12. Pow Water	19U 492,585	29U	39U 12,396	49U	49U	49U 480,189	49U	189 26,784
13. Mill St. Bridge	19U 400,000	29U	39U 75,000	49U	49U 325,000	49U	49U	189 12,668
14. Series 2015A	19U 1,175,000	29U	39U	49U	49U 1,175,000	49U	49U	189
Total long-term debt	4,736,585	0	1,647,396	232,000	1,500,000	897,189	460,000	121,194

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2014	61V \$		
Outstanding as of JUNE 30, 2015	64V \$		

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS
 Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15
 Actual valuation -- January 1, 2013

Amount - Omit cents			
\$	62,383,175	x .05 = \$	3,119,159

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01 \$	W31 \$		W61 3,183,960		3,183,960

REMARKS V98