



Roland W. Burris
Comptroller
State of Illinois

State of Illinois Center
 100 West Randolph Street
 Suite 15-500
 Chicago, IL 60601
 312-917-6963

1988 Annual Financial Report

<p><i>Check box opposite appropriate government</i></p> <input type="checkbox"/> County <input type="checkbox"/> City <input checked="" type="checkbox"/> Village <input type="checkbox"/> Township <input type="checkbox"/> Road and Bridge District <input type="checkbox"/> Drainage District <input type="checkbox"/> Fire Protection District <input type="checkbox"/> Park and Forest Preserve District <input type="checkbox"/> Road District <input type="checkbox"/> Sanitary District <input type="checkbox"/> Special District				<p>Name of governmental unit VILLAGE OF BRIGHTON</p>		<p>FOR OFFICE USE ONLY</p>	
<p>County MACOUPIN/JERSEY</p>		<p>Record</p>		<p>County number</p>			
<p>Street address 206 SOUTH MAIN</p>		<p>Unit number</p>		<p>Special type</p>			
<p>City BRIGHTON</p>		<p>ZIP Code 62012</p>		<p>TR code</p>			
<p>Fiscal Year From 5/1/87 Through 4/30/88</p>		<p>Population</p>		<p>Employees</p>			
<p>Written signature of government official <i>[Signature]</i></p>				<p>Assessed value</p>			
<p>Printed or typed signature JOHN FARMER</p>				<p>Date</p>			
<p>Title MAYOR</p>		<p>Telephone number 372-8860</p>		<p>Area code 618</p>			

1. Latest —

	Number	As of
a. Estimated population	2,400	12/87
b. Number of employees	10	4/87
c. Equalized assessed valuation ...	7,158,628	12/87

2. Total appropriations (for townships and special districts only) 010 N/A

3. Fiscal year (List each year if different fiscal year used for different funds.)
 ALL 4-30-88

4. List each auditing firm employed for all funds, activities, boards, and commissions of the unit of government.

Firm name	State of Illinois registration number
SCHIEFFEL & LOY, P.C.	060-003363

5. Basis of accounting used in completing this report:

- Cash
- Modified accrual/Accrual

6. Please indicate any payments your government made to other governments for services or for programs performed on a reimbursement or cost-sharing basis. Exclude payments made to the State retirement system.

Amount paid to State
 020 \$ 0 L88

Amount paid to other local governments
 030 \$ 0 D88

7. Report total salaries and wages paid to all full- and part-time employees of your government. Include also salaries and wages paid to employees of any utility or other enterprise owned and operated by your government. These figures may be taken from the W-3 form filed by your government for the year ended December 31, 1987.

Total salaries and wages
 040 \$ 218,532 Z00

Inquires may be forwarded to: Director, Local Government Fiscal Programs, State of Illinois Center, 100 West Randolph Street, Suite 15-500, Chicago, Illinois 60601. The telephone number is 312/917-6963.

Combined Statement of Position All Fund Types and Account Groups

Government

VILLAGE OF BRIGHTON

Date

4-30-88

REPORT AMOUNTS IN DOLLARS ONLY

Assets	Code	REPORT AMOUNTS IN DOLLARS ONLY					
		Total memorandum only	Governmental fund type	Proprietary fund type	Fiduciary fund type	General fixed assets	General long-term debt
Cash	101	\$ 490,222 <small>W61</small>	\$ 212,520	\$ 277,702	\$ <small>W61</small>	\$	\$
Investments	102	295,000 <small>W70</small>		295,000	<small>W70</small>		
Property tax receivables	103	82,624	82,624				
Accounts receivable from other governments	104	22,554	22,554				
Accounts receivable	105	81,754		81,754			
Special assessments receivable	106						
Interfund receivable	107	2,548	2,548				
Other receivable	108						
Inventories	109						
Prepaid items	110						
Fixed assets	111	5,737,573		5,205,363		532,210	
Other assets	112	80,000		80,000			
Amount available in debt service fund	113	11,702					11,702
Amount to be provided for payment of long-term debt	114	40,276					40,276
TOTAL ASSETS	120	\$ 6,844,253	\$ 320,246	\$ 5,939,819	\$	\$ 532,210	\$ 51,978

All Fund Types and Account Groups

Government		VILLAGE OF BRIGHTON		Date		4-30-88			
Liabilities and fund balance		Code		REPORT AMOUNTS IN DOLLARS ONLY					
				Total memorandum only	Governmental fund type	Proprietary fund type	Fiduciary fund type	General fixed assets	General long-term debt
LIABILITIES									
Accounts payable	125	\$	37,989	\$	18,696	\$	19,293	\$	\$
Wages payable	126								
Accounts payable to other governments	127								
Other payables	128		7,110		4,129		2,981		
Intertfund payables	129		2,548		2,548				
Other liabilities	130								
Customer deposits	131		19,485			19,485			
Deferred revenue	132		82,624		82,624				
Debt service payable	133		1,565,822		13,844	1,500,000			51,978
TOTAL LIABILITIES	135	\$	1,715,578	\$	121,841	\$	1,541,759	\$	\$
EQUITY									
Fund balance — reserved	136								
Fund balance — unreserved	137		198,405		198,405				
Retained earnings — reserved	138		488,055			488,055			
Retained earnings — unreserved	139		262,403			262,403			
Contributed capital	140		3,647,602			3,647,602			
Investments in general fixed assets	141		532,210					532,210	
TOTAL EQUITY	142	\$	5,128,675	\$	198,405	\$	4,398,060	\$	\$
TOTAL LIABILITIES AND EQUITY (135 + 142)	145	\$	6,844,253	\$	320,246	\$	5,939,819	\$	\$
								532,210	51,978
									0

Combined Statement of Receipts/Revenues, Disbursements/Expenditures, Other Financing Sources/Uses and Changes in Fund Balance

Year ended 4-30-88

REPORT AMOUNTS IN DOLLARS ONLY

Receipts/Revenues	Code	REPORT AMOUNTS IN DOLLARS ONLY						
		Total	General	Special revenue	Debt service	Capital projects	Special assessments	Expendable trust
LOCAL TAXES								
Property taxes	201	\$ 91,792	\$ 20,980	\$ 70,812			\$	\$
		T01					U01	
		T08						
Sales tax	202	64,855	64,855					
		T15						
Utility tax	203							
		T19						
Other taxes	204							
TOTAL LOCAL TAXES (201 + 202 + 203 + 204)	210	\$ 156,647	\$ 85,835	\$ 70,812			\$	\$
INTERGOVERNMENTAL STATE SHARED								
Income tax	211	64,676	64,676					
		C46						
Motor fuel tax	212	39,829		39,829				
		C28						
Replacement tax	213	1,897	1,897					
		C89						
Other	214							
TOTAL STATE (211 + 212 + 213 + 214)	220	\$ 106,402	\$ 66,573	\$ 39,829			\$	\$

Combined Statement of Receipts/Revenues, Disbursements/Expenditures, Other Financing Sources/Uses and Changes in Fund Balance

Year ended

4-30-88

REPORT AMOUNTS IN DOLLARS ONLY

Receipts/Revenues	Code	REPORT AMOUNTS IN DOLLARS ONLY						
		Total	General	Special revenue	Debt service	Capital projects	Special assessments	Expendable trust
FEDERAL SHARED								
Revenue sharing	221	\$	\$	\$	\$	\$	\$	\$
		B27						
Other	222							
		889						
TOTAL FEDERAL (221 + 222)	225	\$	\$	\$	\$	\$	\$	\$
Other Intergovernmental	226							
		D89						
TOTAL INTERGOVERNMENTAL (220 + 225 + 226)	230	\$	\$	\$	\$	\$	\$	\$
		T24						
Vehicle licenses	231	7,966	7,966					
		T89						
Other licenses and permits	232	3,160	3,160					
		U89						
Fines and forfeits	233	21,570	21,570					
		A89						
Charges for services	234							
		U20						
Interest	235	10,786	2,360	7,740		686		
		U89						
Miscellaneous	236	55,715	51,403	4,312				
TOTAL RECEIPTS/ REVENUES	240	\$	\$	\$	\$	\$	\$	\$
		362,246	238,867	122,693	686			

Combined Statement of Receipts/Revenues, Disbursements/Expenditures, Other Financing Sources/Uses and Changes in Fund Balance

Year ended

4-30-88

REPORT AMOUNTS IN DOLLARS ONLY

Disbursements/Expenditures BY FUNCTION	Code	REPORT AMOUNTS IN DOLLARS ONLY						
		Total	General	Special revenue	Debt service	Capital projects	Special assessments	Expendable trust
General government	251	\$ 91,025	\$ 72,808	\$ 18,217		\$	\$	\$
		E82				F82		
Public safety	252	121,113	111,430	9,683				
		E06				F05		
Corrections	253							
		E26				F25		
Judiciary	254							
		E44				F44		
Public works/ transportation	255	99,676	25,117	74,559				
		E79				F79		
Health and welfare	256	24,628	1,009	23,619				
		E81				F81		
Culture and recreation	257	21,588		21,588				
		E89				F89		
Development	258							
Debt service	259	11,150			11,150			
		E89				F89		
Other	260							
TOTAL DISBURSEMENTS/ EXPENDITURES	270	\$ 369,180	\$ 210,364	\$ 147,666	\$ 11,150	\$	\$	\$

Combined Statement of Receipts/Revenues, Disbursements/Expenditures, Other Financing Sources/Uses and Changes in Fund Balance

Year ended 4-30-88

	Code	REPORT AMOUNTS IN DOLLARS ONLY						
		Total	General	Special revenue	Debt service	Capital projects	Special assessments	Expendable trust
Excess of receipts/ revenue over (under) disbursements/ expenditures (240 - 270)	301	\$ (6,934)	\$ 28,503	\$ (24,973)	\$ (10,464)	\$	\$	\$
Other financing sources/ uses	302	2,000			2,000			
Operating transfers in	303	(2,000)	(2,000)					
Operating transfers out	304							
Bond proceeds	305	(29,666)	(29,666)					
Other (explain below)	306	(36,600)	(3,163)	(24,973)	(8,464)			
Net increase (decrease) in fund balance (301 + 302 - 303 + 304 + 305)	307	235,005	42,164	173,305	19,536			
Beginning fund balance	308							
Other (explain below)	310	198,405	39,001	148,332	11,072			
Ending fund balance (306 + 307 + 308)								

EXPLANATIONS

Combined Statement of Receipts/Revenue, Disbursements/Expenses and Changes in Retained Earnings/ Fund Balance All Proprietary Fund Types and Similar Trust Fund

Government
VILLAGE OF BRIGHTON

Year ended

4-30-88

REPORT AMOUNTS IN DOLLARS ONLY

Operating receipts/revenues	Code	Total memorandum only	Proprietary fund types		Fiduciary fund types		
			Enterprise	Internal services	Pension trust	Nonexpendable trust	
Charges for services	325	\$ 659,884	\$ 659,884 A91	\$	\$	A89	
Interest	326	30,906	30,906 U20			U20	
Taxes	327					T01	
Other	328					U99	
TOTAL OPERATING RECEIPTS/REVENUE	330	\$ 690,790	\$ 690,790 E91	\$	\$	\$ E99	
OPERATING DISBURSEMENTS/EXPENSES							
Operations, other than depreciation	331	419,627	419,627 E91				
Depreciation	332	106,167	106,167 191			189	
Interest	333	163,523	163,523 E91			E89	
Other	334					E89	
Benefit payments	335						
TOTAL OPERATING DISBURSEMENTS/EXPENSES	340	\$ 689,317	\$ 689,317	\$	\$	\$	
Operating Income (loss) (330 - 340)	341	1,473	1,473				
OTHER FINANCING SOURCES/USES							
Operating transfers in	342						
Operating transfers out	343						
Other Contributed Capital	344	144,032	144,032				
Increase (decrease) in retained earnings/fund balance (341 + 342 - 343 + 344)	345	145,505	145,505				
Retained earnings/fund balance beginning of year	346	4,252,555	4,252,555				
Other changes in retained earnings/fund balance	347						
Retained earnings/fund balance end of year (345 + 346 + 347)	348	4,398,060	4,398,060				

Indebtedness

REPORT AMOUNTS IN DOLLARS ONLY

Items	Code	Outstanding beginning of year	Code	Issued this fiscal year	Code	Retired this fiscal year	Code	Outstanding end of year
REVENUE								
Water	351	\$ 1,525,000 <small>19A</small>	360	\$ <small>29A</small>	369	\$ 25,000 <small>39A</small>	378	\$ 1,500,000 <small>44A</small>
Sewer	352	 <small>19X</small>	361	 <small>29X</small>	370	 <small>39X</small>	379	 <small>44X</small>
All other revenue bonds	353	 <small>19X</small>	362	 <small>29X</small>	371	 <small>39X</small>	380	 <small>41X</small>
General obligation bonds	354	20,000 <small>19T</small>	363	 <small>24T</small>	372	10,000 <small>34T</small>	381	10,000 <small>44T</small>
Industrial revenue bonds	355	 <small>61V</small>	364		373		382	 <small>64V</small>
Tax anticipation warrants or notes	356	 <small>18X</small>	365	 <small>29X</small>	374	 <small>39X</small>	383	 <small>41X</small>
Contractual commitments: lease purchases, installment contracts, notes, etc. with duration of one (1) year or more.	357	41,227 <small>19X</small>	366	34,774 <small>29X</small>	375	20,179 <small>39X</small>	384	55,822 <small>41X</small>
Special assessments payable	358		367		376		385	
TOTAL	359	\$ 1,586,227	368	\$ 34,774	377	\$ 55,179	386	\$ 1,565,822

EXPLANATIONS