



Roland W. Burris
Comptroller
State of Illinois

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

1989 Annual Financial Report

FOR OFFICE USE ONLY

<input type="checkbox"/> County <input type="checkbox"/> City <input checked="" type="checkbox"/> Village <input type="checkbox"/> Township <input type="checkbox"/> Road and Bridge <input type="checkbox"/> Drainage District <input type="checkbox"/> Fire Protection District <input type="checkbox"/> Park or Forest Preserve District <input type="checkbox"/> Road District <input type="checkbox"/> Sanitary District <input type="checkbox"/> Special District		<input type="checkbox"/> Check here if new unit		Record	
Name of governmental unit Village of Brighton		County Macoupin / Jersey		County number	
Street address 206 South Main		City Brighton		Unit number	
Fiscal year 5/1/88		Through 4/30/89		Special type	
Written signature of governmental unit official <i>George Miller</i>				TR code	
Printed or typed signature George Miller				Population	
Title Mayor				Employees	
Area code 618				Assessed value	
Telephone number 372-8860				Date	

latest —

a. Estimated population

b. Number of employees

c. Equalized assessed valuation ..

Number	As of
2,400	12/88
10	4/89
7,122,843	12/88

2. Total appropriations (for townships and special districts only)

010	N/A
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3. Fiscal year (List each year if different fiscal year used for different funds.)

All Funds and account groups are 4/30/89

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
Scheffel & 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	L89
\$			

Amount paid to other local governments	030	0	D89
\$			

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, 1988.

Total salaries and wages	040	229,787	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

REPORT AMOUNTS IN DOLLARS ONLY

Assets	Code	REPORT AMOUNTS IN DOLLARS ONLY					
		Total (memorandum only)	Governmental fund types	Proprietary fund types	Fiduciary fund types	General fixed assets	General long-term debt
Cash	101	\$ 496,850 <small>W61</small>	\$ 205,814	\$ 291,036 <small>W70</small>	\$	\$	\$
Investments	102	362,622		362,622			
Property taxes receivable	103	86,875	86,875				
Accounts receivable from other governments	104	25,644	25,644				
Accounts receivable	105	76,907		76,907			
Interfund receivables	107	18,379	18,379				
Other receivables	108						
Inventories	109						
Prepaid items	110						
Fixed assets	111	5,713,819		5,141,837		571,982	
Other assets	112	80,000		80,000			
Amount available in debt service fund	113						
Amount to be provided for payment of long-term debt	114						
TOTAL ASSETS	120	\$ 6,861,096	\$ 336,712	\$ 5,952,402	\$	\$ 571,982	\$

Combined Statement of Position All Fund Types and Account Groups

REPORT AMOUNTS IN DOLLARS ONLY

Liabilities and fund balance	Code	REPORT AMOUNTS IN DOLLARS ONLY					
		Total (memorandum only)	Governmental fund types	Proprietary fund types	Fiduciary fund types	General fixed assets	General long-term debt
LIABILITIES							
Accounts payable	125	\$ 45,186	\$ 8,309	\$ 36,877	\$	\$	\$
Wages Payable	126						
Accounts payable to other governments	127						
Other payables	128	5,491	2,383	3,108			
Interfund payables	129	18,379	18,379				
Other liabilities	130						
Customer deposits	131	20,845		20,845			
Deferred revenue	132	86,875	86,875				
Debt service payable	133	1,475,000		1,475,000			
TOTAL LIABILITIES	135	\$ 1,651,776	\$ 115,946	\$ 1,535,830	\$	\$	\$
EQUITY							
Fund balance — reserved	136						
Fund balance — unreserved	137	220,766	220,766				
Retained earnings - reserved	138	552,070		552,070			
Retained earnings — unreserved	139	282,096		282,096			
Contributed capital	140	3,582,406		3,582,406			
Investment in general fixed assets	141	571,982				571,982	
TOTAL EQUITY	142	\$ 5,209,320	\$ 220,766	\$ 4,416,572	\$	\$ 571,982	\$
TOTAL LIABILITIES AND EQUITY (135 + 142)	145	\$ 6,861,096	\$ 336,712	\$ 5,952,402	\$	\$ 571,982	\$

**Combined Statement of Receipts/Revenues, Disbursements/Expenditures,
Other Financing Sources/Uses and Changes in Fund Balance
All Governmental Fund Types and Similar Trust Funds**

Receipts/Revenues	Code	REPORT AMOUNTS IN DOLLARS ONLY					
		Total (memorandum only)	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
LOCAL TAXES							
Property taxes	201	\$ 95,010 T01	\$ 21,115	\$ 73,895	\$	\$	\$
Sales taxes	202	78,458 T09	78,458 T09				
Utility taxes	203						
Other taxes	204						
TOTAL LOCAL TAXES (201 + 202 + 203 + 204)	210	\$ 173,468	\$ 99,573	\$ 73,895	\$	\$	\$
INTERGOVERNMENTAL STATE SHARED Income tax							
	211	70,747 C30	70,747 C30				
Motor fuel tax	212	41,165 C46		41,165 C46			
Replacement tax	213	2,288 C26	2,288 C26				
Other	214						
TOTAL STATE (211 + 212 + 213 + 214)	220	\$ 114,200 C86	\$ 73,035 C86	\$ 41,165	\$	\$	\$

**Combined Statement of Receipts/Revenues, Disbursements/Expenditures,
Other Financing Sources/Uses and Changes in Fund Balance
All Governmental Fund Types and Similar Trust Funds**

REPORT AMOUNTS IN DOLLARS ONLY

Receipts/Revenues	Code	REPORT AMOUNTS IN DOLLARS ONLY					
		Total (memorandum only)	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
FEDERAL SHARED							
Revenue sharing	221	\$	\$	\$	\$	\$	\$
		B27					
Other	222						
		B89					
TOTAL FEDERAL (221 + 222)	225	\$	\$	\$	\$	\$	\$
		D89					
Other intergovernmental	226						
TOTAL INTERGOVERNMENTAL (220 + 225 + 226)	230	\$ 114,200	\$ 73,035	\$ 41,165	\$	\$	\$
		T24					
Vehicle licenses	231	8,404	8,404				
		T99					
Other licenses and permits	232	3,527	3,527				
		U99					
Fines and forfeitures	233	15,388	15,388				
		A89					
Charges for services	234						
		U20					
Interest	235	10,077	2,353	7,399	325		
		U99					
Miscellaneous	236	51,030	44,618	6,412			
TOTAL RECEIPTS/ REVENUES	240	\$ 376,094	\$ 246,898	\$ 128,871	\$ 325	\$	\$

**Combined Statement of Receipts/Revenues, Disbursements/Expenditures,
Other Financing Sources/Uses and Changes in Fund Balance
All Governmental Fund Types and Similar Trust Funds**

Disbursements/Expenditures	Code	REPORT AMOUNTS IN DOLLARS ONLY				
		Total (memorandum only)	General	Special Revenue	Debt Service	Capital Projects
BY FUNCTION						
General government	251	\$ 84,963	\$ 73,001	\$ 11,957	\$ 5	\$
		E28				F28
Public safety	252	99,530	98,194	1,336		
		E05				F05
Corrections	253					
		E25				F25
Judiciary	254					
		E44				F44
Public Works/ Transportation	255	100,167	22,615	77,552		
		E78				F78
Health and Welfare	256	26,413	7,270	19,143		
		E61				F61
Culture and Recreation	257	10,385		10,385		
		E89				E89
Development	258					
Debt Service	259	46,120	35,545		10,575	
		E89				F89
Other	260					
TOTAL DISBURSEMENTS/ EXPENDITURES	270	\$ 367,578	\$ 236,625	\$ 120,373	\$ 10,580	\$

**Combined Statement of Receipts/Revenues, Disbursements/Expenditures,
Other Financing Sources/Uses and Changes in Fund Balance
All Governmental Fund Types and Similar Trust Funds**

REPORT AMOUNTS IN DOLLARS ONLY

Receipts/Revenues	Code	REPORT AMOUNTS IN DOLLARS ONLY					
		Total (memorandum only)	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
Excess of receipts/revenue over (under) disbursements/ expenditures (240 — 270)	301	\$ 8,516	\$ 10,273	\$ 8,498	\$ (10,255)	\$	\$
Other financing sources/uses							
Operating transfers in	302	14,662	14,662				
Operating transfers out	303	817			817		
Bond proceeds	304						
Other (explain below)	305						
Net increase (decrease) in fund balance (301 + 302 — 303 + 304 + 305)	306	22,361	24,935	8,498	(11,072)		
Beginning fund balance	307	198,405	39,001	148,332	11,072		
Other (explain below)	308						
Ending fund balance (306 + 307 + 308)	310	220,766	63,936	156,830	0		

EXPLANATIONS

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

	Code	Total (memorandum only)	REPORT AMOUNTS IN DOLLARS ONLY						
			Proprietary Fund Types		Fiduciary Fund Types				
			Enterprise A91	Internal Services	Pension Trust	Nonexpendable Trust			
OPERATING RECEIPTS/REVENUES									
Charges for services	325	\$ 683,322	\$ 683,322						A99
Interest	326								U20
Taxes	327								T01
Other	328								U99
TOTAL OPERATING RECEIPTS/REVENUE	330	\$ 683,322	\$ 683,322	\$	\$	\$	\$	\$	E89
OPERATING DISBURSEMENTS/EXPENSES									
Operations, other than depreciation	331	433,390	433,390						E89
Depreciation	332	112,369	112,369						E89
Other	334								E89
Benefit payments	335								
TOTAL OPERATING DISBURSEMENTS/EXPENSES	340	\$ 545,759	\$ 545,759	\$	\$	\$	\$	\$	
Operating Income (loss) (330 — 340)	341	137,563	137,563						
Nonoperating									
Operating transfers in	342								
Interest Income	391	42,174	42,174						U20
Taxes	392								T01
Operating transfers out	343								
Interest expense	393	(161,225)	(161,225)						I91
Other Income/Expense	344								
Increase (decrease) in retained earnings/ fund balance	345	18,512	18,512						
Retained earnings/fund balance beginning of year	346	4,398,060	4,398,060						
Other changes in retained earnings/fund balance	347								
Retained earnings/fund balance end of year (345 + 346 + 347)	348	4,416,572	4,416,572						

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 BONDS								
Water	351	\$ 1,500,000	360	\$	369	\$ 25,000	378	\$ 1,475,000
		19A		29A		39A		44A
		19X		29X		39X		44A
Sewer	352		361		370		379	
		19X		29X		39X		44X
All other revenue bonds	353		362		371		380	
		19X		29X		39X		41X
General obligation bonds	354	10,000	363		372	10,000	381	0
		61V		29X		39X		64V
Tax anticipation warrants or notes	356		365		374		383	
		19X		29X		39X		41X
Contractual commitments: lease purchases, installment contracts, notes, etc., with duration of one (1) year or more.	357		366		375		384	
		19X		29X		39X		41X
Other (explain below)	358	55,822	367		376	55,822	385	0
		19X		29X		39X		41X
TOTAL	359	\$ 1,565,822	368	\$	377	\$ 90,822	386	\$ 1,475,000

EXPLANATIONS