Form **F-66 (IA-2)**
(6-30-2015)

STATE OF IOWA

2015
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2015

BRIGHTON

CITY OF BRIGHTON, IOWA

DUE: December 1, 2015

16209200200000
Brighton City Clerk
P O Box 336
Brighton, Iowa 52540-0336

(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	96,634		96,634	92,095
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	96,634		96,634	92,095
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	62,978	0	62,978	62,417
Licenses and permits	1,063	0	1,063	940
Use of money and property	1,624	693	2,317	3,025
Intergovernmental	124,472	0	124,472	160,900
Charges for fees and service	47,840	543,739	591,579	670,490
Special assessments	0	0	0	
Miscellaneous	117,198	0	117,198	78,900
Other financing sources	59,959	0	59,959	23,816
Total revenues and other sources	511,768	544,432	1,056,200	1,092,583
Expenditures and Other Financing Uses				
Public safety	70,758	0	70,758	87,668
Public works	85,411	0	85,411	131,475
Health and social services	0	0	0	
Culture and recreation	13,615	0	13,615	19,119
Community and economic development	0	0	0	500
General government	134,864	0	134,864	151,379
Debt service	21,305	0	21,305	21,306
Capital projects	0	0	0	
Total governmental activities expenditures	325,953	0	325,953	411,447
Business type activities	0	570,730	570,730	576,926
Total ALL expenditures	325,953	570,730	896,683	988,373
Other financing uses, including transfers out	38,653	21,306	59,959	53,816
Total ALL expenditures/And other financing uses	364,606	592,036	956,642	1,042,189
Excess revenues and other sources over (Under) Expenditures/And other financing uses	147,162	-47,604	99,558	50,394
Beginning fund balance July 1, 2014	415,373	390,680	806,053	
Ending fund balance June 30, 2015	562,535	343,076	905,611	50,394

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	$ 199,995	Other long-term debt	$ 0
Revenue debt	$ 445,000	Short-term debt	$ 0
TIF Revenue debt	$ 0		
		General obligation debt limit	$ 815,029

CERTIFICATION

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

Signature of city clerk		Date Published/Posted	Mark (x) one ☐ Date Published ☐ Date Posted
Printed name of city clerk	Telephone → Area Code	Number	Extension
Signature of Mayor or other City official *(Name and Title)*		Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015	CITY OF BRIGHTON					☐ GAAP ☒ NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
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**	83,250	13,384					96,634			96,634	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	83,250	13,384		0	0		96,634		T01	96,634	4
5	Delinquent property taxes							0		T01	0	5
6	**Total property tax**	83,250	13,384		0	0	0	96,634			96,634	6
7	**TIF revenues**							0		T01	0	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	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							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		62,978					62,978		T09	62,978	14
15	**TOTAL OTHER CITY TAXES**	0	62,978	0	0	0	0	62,978	0		62,978	15
16	**Section B - LICENSES AND PERMITS**	1,063						1,063		T29	1,063	16
17	**Section C - USE OF MONEY AND PROPERTY**											17
18	Interest	674						674	693	U20	1,367	18
19	Rents and royalties	950						950		U40	950	19
20	Other miscellaneous use of money and property	0						0		U20	0	20
21								0			0	21
22	**TOTAL USE OF MONEY AND PROPERTY**	1,624	0	0	0	0	0	1,624	693		2,317	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 BRIGHTON						☐ GAAP		☒ 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		67,797					67,797		C46	67,797	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	2,000						2,000		C89	2,000	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	HACAI	2						2			2	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	**Total state**	2,002	67,797	0	0	0	0	69,799	0		69,799	60
61												61
62	**Local grants and reimbursements**											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	54,673						54,673		D89	54,673	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	**Total local grants and reimbursements**	54,673	0	0	0	0	0	54,673	0		54,673	70
71	**TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)**	56,675	67,797	0	0	0	0	124,472	0		124,472	71
72	**Section E - CHARGES FOR FEES AND SERVICE**											72
73	Water							0	117,841	A91	117,841	73
74	Sewer							0	95,538	A8Ø	95,538	74
75	Electric							0		A92	0	75
76	Gas							0	330,360	A93	330,360	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	46,496						46,496		A81	46,496	79
80	Hospital							0		A36	0	80

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF BRIGHTON					☐ GAAP		☒ 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							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	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		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	770						770		A03	770	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges	314						314		A89	314	101
102	Other charges - *Specify*							0			0	102
103	reimbursements	260						260			260	103
104	**TOTAL CHARGES FOR SERVICE**	47,840	0	0	0	0	0	47,840	543,739		591,579	104
105												105
106	**Section F - SPECIAL ASSESSMENTS**							0		U01	0	106
107	**Section G - MISCELLANEOUS**											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	308						308		U11	308	110
111	Fines	598						598		U30	598	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - *Specify*							0			0	113
114	Washington Co Riverboat Foundation	110,887						110,887			110,887	114
115	Fire Department	2,279						2,279			2,279	115
116	Sale of Scrap Metal	384						384			384	116
117	Hayground Rent	200						200			200	117
118	Return of premium/dividends	2,542						2,542			2,542	118
119								0			0	119
120	**TOTAL MISCELLANEOUS**	117,198	0	0	0	0	0	117,198	0		117,198	120

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF BRIGHTON					☐ GAAP		☒ 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)***	307,650	144,159	0	0	0	0	451,809	544,432		996,241	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*)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	*Regular transfers in and interfund loans*	38,653			21,306			59,959	0		59,959	127
128	*Internal TIF loans and transfers in*	0						0	0		0	128
129								0			0	129
130								0			0	130
131	**TOTAL OTHER FINANCING SOURCES**	38,653	0	0	21,306	0	0	59,959	0		59,959	131
132	**TOTAL REVENUES except for beginning balances *(Sum of lines 121 and 131)***	346,303	144,159	0	21,306	0	0	511,768	544,432		1,056,200	132
133												133
134	**Beginning fund balance July 1, 2014**	287,220	128,152	0	1	0		415,373	390,680		806,053	134
135												135
136	**TOTAL REVENUES AND OTHER FINANCING SOURCES** *(Sum of lines 132 and 134)*	633,523	272,311	0	21,307	0	0	927,141	935,112		1,862,253	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
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159												159

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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 **CITY OF BRIGHTON** ☐ GAAP ☒ 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	37,732						37,732		E62	37,732	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	978						978		E89	978	8
9	Purchase of land and equipment							0		G89	0	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	31,943						31,943		E24	31,943	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	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	105						105		E32	105	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**	70,758	0	0	0	0	0	70,758			70,758	40

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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF BRIGHTON					☐ GAAP		☒ 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.
41	**Section B — PUBLIC WORKS**											41
42	Roads, bridges, sidewalks — Current operation	2,327	28,090					30,417		E44	30,417	42
43	Purchase of land and equipment							0		G44	0	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		9,682					9,682		E44	9,682	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		60					60		E44	60	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							0		E81	0	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	45,252						45,252		E81	45,252	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**	47,579	37,832	0	0	0	0	85,411			85,411	80

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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued **CITY OF BRIGHTON** ☐ GAAP ☒ 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
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF BRIGHTON					☐ GAAP		☒ 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	4,118						4,118		E52	4,118	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	9,444						9,444		E61	9,444	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	53						53		E03	53	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	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**	13,615	0	0	0	0	0	13,615			13,615	139
140	**Section E — COMMUNITY AND ECONOMIC DEVELOPMENT**											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	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							0		E89	0	153
154	**TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT**	0	0	0	0	0	0	0			0	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"

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF BRIGHTON					☐ GAAP		☒ 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	4,218	321					4,539		E29	4,539	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	12,329	1,113					13,442		E23	13,442	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	3,351						3,351		E25	3,351	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	113,532						113,532		E31	113,532	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**	133,430	1,434	0	0	0	0	134,864			134,864	176
177	**Section G — DEBT SERVICE**							0			0	177
178	water				21,305			21,305			21,305	178
179								0			0	179
180								0			0	180
181								0			0	181
182	**TOTAL DEBT SERVICE**	0	0	0	21,305	0	0	21,305			21,305	182
183	**Section H — REGULAR CAPITAL PROJECTS —** *Specify*										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	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**	265,382	39,266	0	21,305	0	0	325,953			325,953	194
195	**(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)**											195
196												196

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF BRIGHTON					☐ GAAP		☒ 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								94,885	E91	94,885	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								119,460	E80	119,460	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment								356,385	G93	356,385	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									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Continued on next page

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF BRIGHTON					☐ GAAP		☒ 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										0	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**								570,730		570,730	251
252												252
253	**TOTAL EXPENDITURES** ***(Sum of lines 194 and 251)***	265,382	39,266	0	21,305	0	0	325,953	570,730		896,683	253
254	**Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT**									NE		254
255	Regular transfers out	2,298	36,355					38,653	21,306		59,959	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	**TOTAL OTHER FINANCING USES**	2,298	36,355	0	0	0	0	38,653	21,306		59,959	258
259	**TOTAL EXPENDITURES AND OTHER FINANCING USES** ***(Sum of lines 253 and 258)***	267,680	75,621	0	21,305	0	0	364,606	592,036		956,642	259
260												260
261	**Ending fund balance June 30, 2015:**											261
262	**Governmental:**											262
263	**Nonspendable**							0			0	263
264	**Restricted**		196,690					196,690			196,690	264
265	**Committed**				2			2			2	265
266	**Assigned**	93,473						93,473			93,473	266
267	**Unassigned**	272,370			0			272,370			272,370	267
268	**Total Governmental**	365,843	196,690	0	2	0	0	562,535			562,535	268
269	**Proprietary**								343,076		343,076	269
270	**Total ending fund balance June 30, 2015**	365,843	196,690	0	2	0	0	562,535	343,076		905,611	270
271	**TOTAL REQUIREMENTS** ***(Sum of lines 259 and 270)***	633,523	272,311	0	21,307	0	0	927,141	935,112		1,862,253	271
272												272

Continued on next page

Part III INTERGOVERNMENTAL EXPENDITURES

CITY OF BRIGHTON

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……	MØ5 $
Health……..	M32
Highways…….	M44
Transit subsidies……	M94
Libraries……..	M52 4,118
Police protection……	M62 37,732
Sewerage……	M8Ø
Sanitation……	M81
All other……	M89 $

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.

	Amount - *Omit cents*	
Total salaries and wages paid……	ZØØ $	138,969

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year: Issued (b)	Debt during the fiscal year: Retired (c)	Debt Outstanding JUNE 30, 2015: General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	Interest paid this year (h)
1. Water utility	19U $ 221,300	29U $	39U $ 21,305	49U $ 199,995	49U $	49U $	49U $	I91 $ 9,405
2. Sewer utility	19U 466,000	29U	39U 21,000	49U	49U	49U 445,000	49U	I89 13,980
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10.	19U	29U	39U	49U	49U	49U	49U	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	687,300	0	42,305	199,995	0	445,000	0	23,385

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

		Amount - Omit cents		
Actual valuation -- January 1, 2013	$	**16,300,572**	**x .05 = $**	815,029

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

Type of asset	Amount - Omit cents: Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	**Total** (e)
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.*	WØ1 $	W31 $		W61 905,611	905,611

REMARKS V98

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