

ATTACHED INFORMATION TAKEN FROM THE AUDIT REPORT/RECORDS FOR THE CITY OF RED BUD,
ILLINOIS FOR THE YEAR ENDED APRIL 30, 2018. SUBSCRIBED AND SWORN TO THIS 20th DAY OF
OCTOBER, 2018.

MARCIA ESKER, TREASURER

JOANNE

I, JOANN COWELL, CLERK OF THE CITY OF RED BUD, RANDOLPH COUNTY, ILLINOIS DO HEREBY
CERTIFY THAT THE ATTACHED IS A TRUE COPY OF THE ANNUAL REPORT FOR THE FISCAL YEAR
ENDING APRIL 30, 2018.

Joanne G Cowell

JOANN COWELL, CLERK

JOANNE

FILED

DEC 13 2018

COL. CLERK
RANDOLPH COUNTY

**CITY OF RED BUD REVENUE/EXPENDITURE REPORT
FOR THE 12 MONTHS ENDING APRIL 30, 2018**

GENERAL FUND

REVENUE **2,718,574.75**
EXPENDITURES **3,264,512.46**
NET EFFECT **(545,937.71)**

SECURITY DEPOSIT FUND

REVENUE **629.87**
EXPENDITURES **00**
NET EFFECT **629.87**

ELECTRIC FUND

REVENUE **6,156,284.92**
EXPENDITURES **5,629,955.45**
NET EFFECT **526,329.47**

MOTOR FUEL TAX FUND

REVENUE **97,570.54**
EXPENDITURES **81,651.09**
NET EFFECT **15,919.45**

GAS FUND

REVENUE **1,163,780.44**
EXPENDITURES **1,246,804.36**
NET EFFECT **(83,023.92)**

CDAP REVOLVING LOAN FUND

REVENUE **24,678.78**
EXPENDITURES **00**
NET EFFECT **24,678.78**

WATER FUND

REVENUE **582,342.73**
EXPENDITURES **487,310.33**
NET EFFECT **95,032.40**

SEWER FUND

REVENUE **384,575.69**
EXPENDITURES **447,757.09**
NET EFFECT **(63,181.40)**

PARK AND RECREATION FUND

REVENUE **104,606.07**
EXPENDITURES **123,058.76**
NET EFFECT **(18,452.69)**

SEWER BOND AND INTEREST FUND

REVENUE **82,058.36**
EXPENDITURES **11,483.87**
NET EFFECT **70,574.49**

LIBRARY FUND

REVENUE **112,660.05**
EXPENDITURES **108,821.23**
NET EFFECT **3,838.82**

HEALTH INSURANCE FUND

REVENUE **508,301.54**
EXPENDITURES **485,265.09**
NET EFFECT **23,036.45**

CITY OF RED BUD PAYROLL TOTALS FOR THE YEAR ENDING 04-30-2018

UNDER \$25,000.

HUNTER BAUER
TYLER CLELAND
MICHAEL COLLINS
JOANN COWELL
KYLE DONJON
WYATT DUCLOS
CLEMENT ESKER
MARCIA ESKER
CHRISTOPHER FELIX
JULIE FLEMING
DAVID FRIESS
GLENN GIELOW
ALBERT GREGSON
EUGENE GRUBER
CURTIS GUEBERT
WILLIAM HANE BUTT
SUSAN HARBAUGH
TERRY HARTMANN
SHANE HEWITT
JEFFREY HICKS

JOHN HOLZUM II
JAMIE JOOST
LINDA KREBEL
ANDREA LETCHER
GLENN LINNERTZ
TIMOTHY LOWRY
DANIEL MCCARTHY
PERRI MEHRING
STEVEN MEISTER
BARTON MILLER
SCOTT MOHRMANN
LUKE MUELLER
JASON NEFF
ALAN OHMS
WILLIAM MICHAEL REED
RICHARD ROEHRKASSE
PEGGY SAUER
DANIEL SMITH
DONALD WINKELMANN

BETWEEN \$25,000. AND \$49,999.

BRENDA GILPATRICK
CHAD GROHMANN
KENNETH LANGREHR
BARBARA MOELLER

PATRICIA RIEKE
ARDEN WALSH III
JOSHUA WIRTH
DUSTIN ZIEBOLD

BETWEEN \$50,000. AND \$74,999.

KEITH BAUER
JOHN BRITTINGHAM
THOMAS CAVERLY
CLIFF CRAFTON
JOSHUA ECKERT
CHRISTOPHER HEWITT
LUCAS HORRELL
JEFFREY KOESTER
JOSEPH LEDLOW
STEPHEN MERTZ

JEFFREY MUELLER
PAMELA POETKER
CHRISTOPHER REMICK
ERIC SCHAEFER
MATTHEW SHIELDS
THEODORE STELLHORN III
RICHARD TIMMONS
MICHAEL VANDORN
CARL WILLIAMS

Total compensation to all full and part-time employees taken from reports filed by the City of Red Bud for the Fiscal Year ending April 30, 2018 is 1,623,877.

CITY OF RED BUD VENDOR TOTALS OVER \$2500.00 - YEAR ENDING 04-30-18

ACE HARDWARE OF RED BUD	12,929
AMEREN IP	10,754
AMERICOM COMPUTER SYSTEMS INC	3,585
AMERICOM IMAGING SYSTEMS, INC.	7,854
ANIXTER POWER SOLUTIONS LLC	16,120
AUTO TIRE AND PARTS	9,020
BAKER & TAYLOR INC	2,587
BANK OF AMERICA BUSINESS CARD	42532
BANNER FIRE EQUIPMENT INC	2,629
BASCOM-TURNER INSTRUMENTS INC	2,639
BEEFMAN LOGISTICS LLC	21,496
BELLEVILLE FENCE COMPANY INC	2,864
BHMG ENGINEERS INC	32,632
BROTCKE WELL & PUMP INC	5,507
BUTLER SUPPLY INC	6,146
C J THOMAS COMPANY, INC.	17,100
C.B. EQUIPMENT INC	9,000
CENTERPOINT ENERGY SERVICES	745,615
CHEM-AQUA INC	3,634
CHEMCO INDUSTRIES INC	4,827
CHRIST BROTHERS PRODUCTS LLC	5,444
CHRISTY GIBSON	6,754
CINDY KALLEMBACH	6,754
CINTAS CORPORATION #731	4,024
CIVIC SYSTEMS LLC	8,464
COLUMBIA QUARRY CO INC	3,123
COMPLETE CONCRETE & DESIGN	4,900
CONSOLIDATED PIPE & SUP CO INC	23,906
CORE & MAIN	9,721
COUNTRY BLOOMERS LAWN CARE INC	6,871
COVENTRY HEALTH CARE OF MO	304,966
DARREN'S AUTOMOTIVE INC	5,999
DATA TRONICS INC	15,808
DAVE SCHMIDT TRUCK SERVICE INC	12,384
DAVEY TREE	2,630
DELTA MOBILE TESTING INC	2,913
DELTA-Y ELECTRIC COMPANY, INC	12,400
DETERDING, TIM	5,600
DIEWALD UTILITY SERVICES INC	8,730
DON ANDERSON CO	32,160
DORIS ZSCHIEGNER	33,768
DPC ENTERPRISES L P	5,744
DSS CHEMICAL COMPANY	17,984
ENVIRONMENTAL H2O	43,018
EVELYN MUENCH	33,768
EXLINE INC	5,020
FAMILY TREE LANDSCAPING	5,487
FICK, EGGEMEYER & WILLIAMSON	9,800
FLETCHER-REINHARDT CO INC	32,683
FLO SYSTEMS INC	10,534
FOURNIE CONTRACTING CO INC	2,979
GAIL FRITTS	6,754
GAS UTILITIES ALLIANCE	7,642
GATEWAY FS, INC.	84,190
GATEWAY REGION YMCA	8,444
GUARDIAN INSURANCE APPLETON	53,574
HACH COMPANY INC	4,216
HAIER PLUMBING & HEATING INC	7,190
HARRISONVILLE TELEPHONE CO.	22,591
HD SUPPLY POWER SOLUTIONS	3,494
HEPLER BROOM LLC	14,215
HUELS OIL COMPANY	3,880
IDOR-UTILITY TAX-EFT	175,738
IDS INC	2,514
IEPA BUREAU OF WATER	14,517
IEPA FISCAL SERVICES SECTION	5,614
IL COUNTIES RISK MGT TRUST	120,210
IL ENVIRON PROTECTION AGENCY	10,000

IL ENVIRONMENTAL PROTECT AGENCY	81,069
IL MUNICIPAL ELECTRIC AGENCY	4,097,754
IL MUNICIPAL UTILITIES ASSOC.	4,920
IL DEPT OF TRANSPORTATION	96,043
ILLINOIS DEPT PUBLIC HEALTH-VR	3,480
ILLINOIS PUBLIC RISK FUND	62,087
IMCO UTILITY SUPPLY CO	2,847
INTERNAL REVENUE SERVICE	4,140
J & J SEPTIC TANK CLEANING	9,465
JAMES GUEBERT	33,768
JC'S GARAGE	3,583
JOHN DEERE FINANCIAL	4,239
K.E. MISSOURI I, LLC	8,929
KASKASKIA REGIONAAL PORT DIST	47,303
KENNETH VOGES SELF DEC TRUST	4,791
LAZERWARE, INC	4,364
LDI INTEGRATED PHARMACY SERV.	60,390
METRO-AG WASTE INJECT SYS INC	34,941
MOELLER BROTHERS INC	28,686
MOLL, MIKE AND KIM	450,000
MONTGOMERY, TIMOTHY S	16,263
MOHR ASPHALT INC	13,670
MOTOR PUMP & SERVICES LLC	4,226
NEVOIS CONSTRUCTION INC	15,078
NORTH COUNTY ELECTRIC, INC	3,531
NORTH COUNTY NEWS, INC.	6,644
PAVING MAINTENANCE SUPPLY INC	8,365
PDC LABORATORIES INC	3,957
POSTMASTER CITY OF RED BUD	10,271
R & N TREE SERVICE	7,000
RADIO SOURCE LLC	3,460
RANDOLPH CNTY PROGRESS COMM.	5,133
RANDOLPH COUNTY SHERIFFS OFFICE	5,129
RANDY GUEBERT	6,754
RAY LAW FIRM	35,046
RED BUD 150	14,059
RED BUD CHAMBER OF COMMERCE	3,755
RELIABLE SANITATION SERV INC	5,753
RHUTASEL & ASSOCIATES., INC.	24,993
ROBERT & EILEEN HANE BUTT TRUST	33,768
ROGER'S REDI MIX, INC	13,212
ROOTERS AMERICAN MAIN INC	281,408
RUSTY GUEBERT	6,754
SAMPLE BROTHERS INC	10,358
SCHAEFER, ALLEN	2,524
SCHLEIFER 66 SERVICE	10,968
SCHULTE SUPPLY INC	15,858
SIDENER ENVIRONMENTAL SERV INC	9,902
THE BUSY BEE	5,108
USA BLUEBOOK	11,491
UTILITY SAFETY & DESIGN INC	7,672
UTILITY SALES AND SERVICE INC	12,173
V8 SPEED & RESTO SHOP	40,000
WARNER COMMUNICATIONS INC	2,563
WARNING LIGHTS OF SOUTHERN ILL	6,238
WATER SOLUTIONS UNLIMITED INC	84,991
WATSON'S OFFICE CITY	7,997
WEIR DODGE CHRYSLER	45,716
WEIR FORD MERCURY LLC	28,760
WM NOBBE & COMPANY INC	17,979

OTHER DISBURSEMENTS LESS THAN \$2500 163,363

INFORMATION TAKEN FROM VENDOR PAYMENT RECORDS FOR THE CITY OF RED BUD.

CITY OF RED BUD, ILLINOIS
STATEMENT OF NET POSITION
MODIFIED CASH BASIS
APRIL 30, 2018

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets			
Cash and cash equivalents	\$ 4,803,638	\$ 4,340,819	\$ 9,144,457
Current loans receivable	241,318	-	241,318
Total current assets	5,044,956	4,340,819	9,385,775
Noncurrent assets			
Noncurrent loans receivable	1,571,524	-	1,571,524
Capital assets, net of depreciation	5,363,200	8,934,638	14,297,838
Total noncurrent assets	6,934,724	8,934,638	15,869,362
TOTAL ASSETS	\$ 11,979,680	\$ 13,275,457	\$ 25,255,137
LIABILITIES			
Current liabilities			
Current portion of long term debt	\$ 172,312	\$ 85,965	\$ 258,277
Total current liabilities	172,312	85,965	258,277
Noncurrent liabilities			
Consumer deposits	-	110,933	110,933
Notes payable	400,176	472,506	872,682
Total noncurrent liabilities	400,176	583,439	983,615
TOTAL LIABILITIES	\$ 572,488	\$ 669,404	\$ 1,241,892
NET POSITION			
Net investment in capital assets	\$ 4,790,712	\$ 8,376,167	\$ 13,166,879
Restricted:			
Park	939,847	-	939,847
CDAP	1,598,548	-	1,598,548
Library	58,478	-	58,478
Motor Fuel Tax	795,004	-	795,004
Unrestricted	3,224,603	4,229,886	7,454,489
TOTAL NET POSITION	\$ 11,407,192	\$ 12,606,053	\$ 24,013,245

CITY OF RED BUD, ILLINOIS
 STATEMENT OF ACTIVITIES
 MODIFIED CASH BASIS
 FOR THE YEAR ENDED APRIL 30, 2018

	Net (Expense) Revenue and Changes in Net Position					
	Program Revenues	Capital Contributions	Governmental Activities	Primary Government Business-type Activities	Total	
FUNCTIONS/PROGRAMS						
Primary government:						
Governmental activities:						
General government	\$ 315,229	\$ 80,920	\$ 40,000	\$ (194,309)	\$ (194,309)	
Public safety	765,173	31,079	-	(734,094)	(734,094)	
Highway and streets	543,392	8,095	3,519	(371,778)	(371,778)	
Culture and recreation	321,578	6,440	26,458	(288,680)	(288,680)	
Interest and fiscal charges	1,319	-	-	(1,319)	(1,319)	
Total governmental activities	1,946,691	126,534	69,977	(1,590,180)	(1,590,180)	
Business-type:						
Electric	5,779,089	6,074,058	-	294,969	294,969	
Gas	1,296,196	1,131,157	-	(165,039)	(165,039)	
Water	580,750	560,171	-	(20,579)	(20,579)	
Sewer	516,675	368,153	-	(148,522)	(148,522)	
Security deposit	-	290	-	290	290	
Total business-type activities	8,172,710	8,133,829	-	(38,881)	(38,881)	
Total	\$ 10,119,401	\$ 8,260,363	\$ 69,977	\$ (1,590,180)	\$ (1,590,061)	
General revenues:						
Taxes:						
Property taxes				491,683	139,662	631,345
Sales taxes				906,709	-	906,709
Replacement taxes				12,769	-	12,769
Motor fuel taxes				94,052	-	94,052
Income taxes				360,311	-	360,311
Other taxes				102,391	-	102,891
Interest income				46,301	14,180	60,481
Rents				37,581	-	37,581
Franchise fees				22,773	-	22,773
Miscellaneous				124,527	-	124,527
Gain/(loss) on sale of capital assets				58,154	-	58,154
Total general revenues				2,238,151	153,842	2,411,993
Changes in net position				667,071	114,961	782,932
Net position - beginning				\$ 10,739,221	\$ 12,401,092	23,230,313
Net position - ending				\$ 11,407,192	\$ 12,606,013	24,013,205

CITY OF RED BUD, ILLINOIS
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 MODIFIED CASH BASIS - GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED APRIL 30, 2018

Revenues:	General	Park Fund	Other Governmental Funds	Total Governmental Funds
Taxes:				
Property	\$ 348,926	\$ 51,624	\$ 91,133	\$ 491,683
Sales	906,709	-	-	906,709
Intergovernmental:				
Replacement tax	9,299	-	3,470	12,769
Motor fuel tax	-	-	94,052	94,052
Income tax	360,311	-	-	360,311
Other taxes	102,891	-	-	102,891
Grants - state	160,000	-	-	160,000
Grants - other	66,458	-	3,519	69,977
Licenses and permits	56,296	-	-	56,296
Fines and forfeitures	7,356	-	-	7,356
Charges for services	56,442	-	6,440	62,882
Interest income	17,457	4,022	24,822	46,301
Rents	36,326	1,355	-	37,681
Franchise fees	-	22,773	-	22,773
Miscellaneous	97,370	24,832	2,325	124,527
Total revenues	2,225,841	104,606	225,761	2,556,208
Expenditures:				
Current operations:				
General government	270,665	-	-	270,665
Public safety	717,420	-	-	717,420
Highways and streets	417,520	-	81,651	499,171
Culture and recreation	57,886	107,981	110,395	276,262
Capital outlay	1,373,691	15,078	-	1,388,769
Debt service:				
Principle requirement	172,312	-	-	172,312
Interest expense	1,319	-	-	1,319
Total expenditures	3,010,813	123,059	192,046	3,325,918
Excess (deficiency) of revenue over expenditures	(784,972)	(18,453)	33,715	(769,710)
Other financing sources (uses):				
Classification of long term loans receivable	(436,295)	-	155,484	(280,811)
Proceeds from sale of assets	101,795	-	-	101,795
Proceeds from loan payable	744,800	-	-	744,800
Transfers between funds	(10,722)	-	10,722	-
Net other sources and uses of financial resources	399,578	-	166,206	565,784
Excess (deficiency) of revenue over expenditures and other sources and (uses)	(385,394)	(18,453)	199,921	(203,926)
Fund balances - beginning	3,008,486	958,300	1,282,096	5,248,882
Fund balances - ending	\$ 2,623,092	\$ 939,847	\$ 1,482,017	\$ 5,044,956

CITY OF RED BUD, ILLINOIS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED APRIL 30, 2018

Revenues	CDAP Grant Fund	Library Fund	Motor Fuel Tax Fund	Total Non-Major Governmental Funds
Taxes:				
Property	\$ -	\$ 91,133	\$ -	\$ 91,133
Intergovernmental:				
Replacement tax	-	3,470	-	3,470
Motor fuel tax	-	-	94,052	94,052
Grants - other	-	-	3,519	3,519
Charges for services	-	6,440	-	6,440
Interest income	24,679	143	-	24,822
Miscellaneous	-	2,325	-	2,325
Total revenues	24,679	103,511	97,571	225,761
Expenditures:				
Highways and streets	-	-	81,651	81,651
Culture and recreation	-	110,395	-	110,395
Total expenditures	-	110,395	81,651	192,046
Excess (deficiency) of revenue over expenditures	24,679	(6,884)	15,920	33,715
Other financing sources (uses):				
Transfers between funds	-	10,722	-	10,722
Classification of long term loans receivable	155,484	-	-	155,484
Net other sources and uses of financial resources	155,484	10,722	-	166,206
Net change in fund balances	180,163	3,838	15,920	199,921
Fund balances - beginning	448,372	54,640	779,084	1,282,096
Fund balances - ending	\$ 628,535	\$ 58,478	\$ 795,004	\$ 1,482,017

CITY OF RED BUD, ILLINOIS
 SCHEDULE OF ASSESSED VALUATION - TAX RATES
 TAXES EXTENDED AND COLLECTED FOR 2015, 2016, AND 2017

	Tax Year		
	2015	2016	2017
ASSESSED VALUATION:	\$ 66,327,390	\$ 68,125,545	\$ 71,250,575
TAX RATES PER \$100 OF ASSESSED VALUATION:			
General	0.22995	0.22717	0.22162
I.M.R.F	0.18180	0.17946	0.17488
Library	0.12817	0.12652	0.12330
Audit	0.01434	0.01416	0.01380
FICA	0.19674	0.19400	0.18877
Park/Park Maintenance	0.07500	0.07211	0.07412
Emergency Service and Disaster	0.00209	0.00371	0.00361
School Crossing Guard	0.01211	0.01027	0.01001
	<u>0.84020</u>	<u>0.82740</u>	<u>0.81011</u>
TAXES EXTENDED:			
General	\$ 152,520	\$ 154,761	\$ 157,906
I.M.R.F	120,583	122,258	124,603
Library	85,012	86,192	87,852
Audit	9,511	9,647	9,833
FICA	130,493	132,164	134,500
Park/Park Maintenance	49,746	49,125	52,811
Emergency Service and Disaster	1,386	2,527	2,572
School Crossing Guard	8,032	6,996	7,132
	<u>\$ 557,283</u>	<u>\$ 563,671</u>	<u>\$ 577,208</u>
TAXES COLLECTED:	\$ 629,020	\$ 631,345	
Less: Road and Bridge Taxes	(84,354)	(84,611)	
ADJUSTED TAXES COLLECTED:	<u>\$ 544,666</u>	<u>\$ 546,734</u>	
% COLLECTED ON THOSE EXTENDED:	<u>97.74%</u>	<u>97.00%</u>	