


ATTACHED INFORMATION TAKEN FROM THE AUDIT REPORT/RECORDS FOR THE CITY OF RED BUD,  
ILLINOIS FOR THE YEAR ENDED APRIL 30, 2019. SUBSCRIBED AND SWORN TO THIS 15th DAY OF  
OCTOBER, 2019.



MARCIA ESKER, TREASURER

I, JOANNE 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, 2019.



JOANNE COWELL, CLERK

**CITY OF RED BUD REVENUE/EXPENDITURE REPORT  
FOR THE 12 MONTHS ENDING APRIL 30, 2019**

**GENERAL FUND**

REVENUE 2,112,464.69  
EXPENDITURES 1,670,706.20  
NET EFFECT 441,758.49

**SECURITY DEPOSIT FUND**

REVENUE 687.65  
EXPENDITURES 00  
NET EFFECT 687.65

**ELECTRIC FUND**

REVENUE 5,872,605.49  
EXPENDITURES 5,917,637.93  
NET EFFECT (45,032.44)

**MOTOR FUEL TAX FUND**

REVENUE 93,620.04  
EXPENDITURES 84,960.86  
NET EFFECT 8,659.18

**GAS FUND**

REVENUE 1,443,580.36  
EXPENDITURES 1,312,893.63  
NET EFFECT 130,686.73

**CDAP REVOLVING LOAN FUND**

REVENUE 17,680.61  
EXPENDITURES 1,616,228.34  
NET EFFECT (1,598,547.73)

**WATER FUND**

REVENUE 583,226.04  
EXPENDITURES 624,105.83  
NET EFFECT (60,880.79)

**SEWER FUND**

REVENUE 370,704.22  
EXPENDITURES 508,763.98  
NET EFFECT (138,059.76)

**PARK AND RECREATION FUND**

REVENUE 146,397.52  
EXPENDITURES 251,988.14  
NET EFFECT (105,590.62)

**SEWER BOND AND INTEREST FUND**

REVENUE 81,024.27  
EXPENDITURES 9,610.29  
NET EFFECT 71,413.98

**LIBRARY FUND**

REVENUE 122,708.42  
EXPENDITURES 124,999.42  
NET EFFECT (2,291.00)

**HEALTH INSURANCE FUND**

REVENUE 515,198.16  
EXPENDITURES 483,655.74  
NET EFFECT 31,542.42

CITY OF RED BUD PAYROLL TOTALS FOR THE YEAR ENDING 04-30-2019

UNDER \$25,000.

MICHAEL COLLINS	BRIANA HUDSON
BRUCE COWELL	JAMIE JOOST
ELIZABETH COWELL	LINDA KREBEL
JOANN COWELL	ROBERT LEE
CLINT CRAFTON	ANDREA LETCHER
KYLE DONJON	GLENN LINNERTZ
WYATT DUCLOS	TIMOTHY LOWRY
CLEMENT ESKER	PERRI MEHRING
MARCIA ESKER	STEVEN MEISTER
CHRISTOPHER FELIX	BARTON MILLER
JULIE FLEMING	LUKE MUELLER
DAVID FREES	JASON NEFF
GLENN GIELOW	ALAN OHMS
EUGENE GRUBER	MICHAEL REED
CURTIS GUEBERT	TYSON RIEKE
WILLIAM HANE BUTT	RICHARD ROEHRKASSE
SUSAN HARBAUGH	PEGGY SAUER
TERRY HARTMANN	ERIC SCHAEFER
SHANE HEWITT	DANIEL SMITH
JEFFREY HICKS	DARRYL SMITH
JOHN HOLZOM II	DAVID WITTENAUER
DUSTY HOSNA	

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

HUNTER BAUER	PATRICIA RIEKE
BRENDA GILPATRICK	ADREN WALSH III
CHAD GROHMANN	DUSTIN ZIEBOLD
BARBARA MOELLER	

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

KEITH BAUER	JOSEPH LEDLOW
JOHN BRITTINGHAM	STEPHEN MERTZ
THOMAS CAVERLY	JEFFREY MUELLER
TYLER CLELAND	PAMELA POETKER
CLIFF CRAFTON	CHRISTOPHER REMICK
JOSHUA ECKART	MATTHEW SHIELDS
CHRISTOPHER HEWITT	THEODORE STELLHORN III
LUCAS HORRELL	RICHARD TIMMONS
JEFFREY KOESTER	MICHAEL VANDORN
KENNETH LANGREHR	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, 2019 is 1,665,434.

CITY OF RED BUD VENDOR TOTALS OVER \$2500.00 - YEAR ENDING 04-30-19

ACE HARDWARE OF RED BUD	10,163
ALAN R FERRIS ATTORNEY	6,928
ALTEC INDUSTRIES INC	9,664
AMEREN IP	8,415
AMERICAN RESOURCE GROUP	2,913
AMERICOM COMPUTER SYSTEMS INC	9,344
AMERICOM IMAGING SYSTEMS, INC.	13,606
ANIXTER POWER SOLUTIONS LLC	27,444
AUTO TIRE AND PARTS	8,399
BAKER & TAYLOR INC	6,234
BANK OF AMERICA BUSINESS CARD	44,171
BANNER FIRE EQUIPMENT INC	7,081
BERGMANN-ROSCOW PLUMBING INC	9,480
BHMG ENGINEERS INC	42,302
BHMG SERVICE CORP INC	4,701
BIG D ELECTRICAL CONTRACTORS	42,558
BLUE PLANET ENERRGY LAW, LLC	7,237
BREATHING AIR SYSTEMS DIVISION	2,880
BRIDGEWELL RESOURCES LLC	12,432
BROTCKE WELL & PUMP INC	73,099
BUTLER SUPPLY INC	4,362
C J THOMAS COMPANY INC	17,100
CENTERPOINT ENERGY SERVICES	756,951
CHEM-AQUA INC	3,964
CHEMCO INDUSTRIES INC	3,668
CHRISTY GIBSON	7,159
CINDY KALLEMBACH	7,159
CINTAS CORPORATION #731	3,653
CIVIC SYSTEMS LLC	8,597
CONSOLIDATED PIPE & SUP CO INC	6,120
CONSTRUCTION SUPPLY INC	10,879
CORE & MAIN	16,875
COUNTRY BLOOMERS LAWN CARE INC	5,983
COVENTRY HEALTH CARE OF MO	179,606
CRAFCO INC	8,452
DARREN'S AUTOMOTIVE INC	3,315
DATA TRONICS INC	15,726
DELTA MOBILE TESTING INC	3,003
DELTA-Y ELECTRIC COMPANY, INC	54,750
DIESEL TRUCK SERVICE	7,248
DIEWALD UTILITY SERVICES INC	8,145
DORIS ZSCHIEGNER	35,794
DPC ENTERPRISES L P	3,656
DSS CHEMICAL COMPANY	20,321
ENSERV ENVIRONMENTAL SERVICES	3,280
EQUIPMENT SERVICE CO INC	5,233
EVELYN MUENCH	35,794
EXPERITEC INC	6,295
FAIRBANKS MORSE ENGINE	43,292
FAMILY TREE LANDSCAPING	5,977
FICK, EGGEMEYER & WILLIAMSON	9,800
FIRE APPARATUS & SUPPLY TEAM	2,556
FIVE STAR ROOFING	47,565
FLETCHER-REINHARDT CO INC	89,586
GAIL FRITTS	7,159
GAS UTILITIES ALLIANCE	8,685
GATEWAY FS INC	68,677
GATEWAY REGION YMCA	25,324
GUARDIAN INSURANCE APPLETON	51,526
HACH COMPANY INC	4,202
HARRISONVILLE TELEPHONE CO.	22,127
HERITAGE PETROLEUM LLC	2,719
HESS CONSTRUCTION CO INC	15,738
HOLLAND SUPPLY CO INC	12,742
HUELS OIL COMPANY	9,769
IDOR-UTILITY TAX EFT	188,772
IEPA BUREAU OF WATER	14,517
IEPA FISCAL SERVICES SECTION	15,614

IL COUNTIES RISK MGT TRUST	119,393
IL DCEO	608,128
IL ENVIRONMENTAL PROTECT AGENCY	81,059
IL MUNICIPAL ELECTRIC AGENCY	4,062,893
IL MUNICIPAL UTILITIES ASSOC	5,050
ILLINOIS DEPT PUBLIC HEALTH VR	3,832
ILLINOIS HEARTLAND LIBRARY SYSTEM	2,516
ILLINOIS PUBLIC RISK FUND	59,850
IMCO UTILITY SUPPLY CO	4,956
INVERTEK DRIVES MIDWEST LLC	6,109
J & J SEPTIC TANK CLEANING	5,373
JAMES GUEBERT	35,794
JC'S GARAGE	3,618
JERRY HOTOP PAINTING LLC	18,220
K.E. MISSOURI I, LLC	8,129
KENNETH VOGES SELF DEC TRUST	4,721
KEY EQUIPMENT & SUPPLY CO	2,697
LAZERWARE, INC	5,122
LDI INTEGRATED PHARMACY SERV.	4,057
LEE HAR DISTRIBUTORS LLC	44,563
LUBY EQUIPMENT SERVICES	3,333
MCCONNELL & ASSOCIATES	45,945
METRO-AG WASTE INJECT SYS INC	27,566
MIKE A MAEDGE TRUCKING INC	35,690
MO MACHINE & ENGINEERING CO INC	8,961
MOELLER BROTHERS INC	23,522
MONTGOMERY, TIMOTHY S	19,945
MOORE ASPHALT INC	29,180
MORAN ECON DEV LLC	6,283
N & B FUEL MART	2,682
NORTH COUNTY NEWS, INC.	4,518
ORMAN INC	4,607
PDC LABORATORIES INC	2,554
POSTMASTER CITY OF RED BUD	11,214
RANDOLPH CNTY PROGRESS COMM.	6,416
RANDY GUEBERT	7,159
RAY LAW FIRM LLC	24,716
RED BUD CHAMBER OF COMMERCE	3,250
RED BUD REGIONAL HOSPITAL	2,804
RELIABLE SANITATION SERV INC	5,463
RHUTASEL & ASSOCIATES INC.	11,739
ROBERT & EILEEN HANE BUTT TRUST	35,794
ROGER'S REDI MIX, INC	12,059
ROY WOLFMEIER TRUCK SERVICE LLC	21,864
RUSTY GUEBERT	7,159
SAMPLE BROTHERS INC	4,436
SCHLEIFER 66 SERVICE	4,222
SHAW HEAVY EQUIPMENT REPAIR	3,541
SHAWGO SERVICE	5,505
SIDENER ENVIRONMENTAL SERV INC	5,312
TECH ELECTRONICS	3,437
TEKLAB INC	3,417
THE DAVEY TREE EXPERT CO	2,980
UHS PREMIUM BILLING (UHC)	141,154
USA BLUEBOOK	6,148
UTILITY SAFETY & DESIGN INC	20,965
UTILITY SALES AND SERVICE INC	6,083
WARNING LIGHTS OF SOUTHERN ILL	9,664
WATER SOLUTIONS UNLIMITED INC	67,351
WATSON'S OFFICE CITY	5,237
WEIR DODGE CHRYSLER	46,936
WEIR FORD MERCURY LLC	3,459

OTHER DISBURSEMENTS LESS THAN \$2500 149,983

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, 2019

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 4,230,918	\$ 4,646,269	\$ 8,877,187
Certificate of deposit	400,000	-	400,000
Current loans receivable	84,000	-	84,000
Total current assets	<u>4,714,918</u>	<u>4,646,269</u>	<u>9,361,187</u>
Noncurrent assets			
Noncurrent loans receivable	504,781	-	504,781
Capital assets, net of depreciation	5,243,852	8,498,317	13,742,169
Total noncurrent assets	<u>5,748,633</u>	<u>8,498,317</u>	<u>14,246,950</u>
<b>TOTAL ASSETS</b>	<u><b>\$ 10,463,551</b></u>	<u><b>\$ 13,144,586</b></u>	<u><b>\$ 23,608,137</b></u>
<b>LIABILITIES</b>			
Current liabilities			
Current portion of long term debt	\$ 172,312	\$ 87,889	\$ 260,201
Total current liabilities	<u>172,312</u>	<u>87,889</u>	<u>260,201</u>
Noncurrent liabilities			
Consumer deposits	-	107,233	107,233
Notes payable	227,864	384,617	612,481
Total noncurrent liabilities	<u>227,864</u>	<u>491,850</u>	<u>719,714</u>
<b>TOTAL LIABILITIES</b>	<u><b>\$ 400,176</b></u>	<u><b>\$ 579,739</b></u>	<u><b>\$ 979,915</b></u>
<b>NET POSITION</b>			
Net investment in capital assets	\$ 4,843,676	\$ 8,025,811	\$ 12,869,487
Restricted:			
Park	834,256	-	834,256
Library	56,187	-	56,187
Motor fuel tax	803,670	-	803,670
Unrestricted	3,525,586	4,539,036	8,064,622
<b>TOTAL NET POSITION</b>	<u><b>\$ 10,063,375</b></u>	<u><b>\$ 12,564,847</b></u>	<u><b>\$ 22,628,222</b></u>

The notes to the financial statements are an integral part of this statement.

CITY OF RED BUD, ILLINOIS  
STATEMENT OF ACTIVITIES  
MODIFIED CASH BASIS  
FOR THE YEAR ENDED APRIL 30, 2019

	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Fees, Fines, and Charges for Services	Operating		Primary Government			
			Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
<b>FUNCTIONS/PROGRAMS</b>								
Primary government:								
Governmental activities:								
General government	\$ 1,911,960	\$ 98,079	\$ -	\$ -	\$ (1,813,881)	\$ -	\$ -	\$ (1,813,881)
Public safety	831,523	27,910	-	-	(803,613)	-	-	(803,613)
Highway and streets	536,440	6,694	-	-	(529,746)	-	-	(529,746)
Culture and recreation	516,228	5,754	59,902	-	(450,572)	-	-	(450,572)
Interest and fiscal charges	11,380	-	-	-	(11,380)	-	-	(11,380)
Total governmental activities	<u>3,807,531</u>	<u>138,437</u>	<u>59,902</u>	<u>-</u>	<u>(3,609,192)</u>	<u>-</u>	<u>-</u>	<u>(3,609,192)</u>
Business-type:								
Electric	5,917,638	5,777,821	-	-	-	(139,817)	-	(139,817)
Gas	1,312,894	1,408,494	-	-	-	95,600	-	95,600
Water	624,107	537,306	-	-	-	(86,801)	-	(86,801)
Sewer	437,376	332,807	-	-	-	(84,569)	-	(84,569)
Total business-type activities	<u>8,292,015</u>	<u>8,076,428</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(215,587)</u>	<u>-</u>	<u>(215,587)</u>
<b>Total</b>	<u>\$ 12,099,546</u>	<u>\$ 8,214,865</u>	<u>\$ 59,902</u>	<u>\$ -</u>	<u>(3,609,192)</u>	<u>(215,587)</u>	<u>-</u>	<u>(3,824,779)</u>

General revenues:

Taxes:		
Property taxes	510,335	143,940
Sales taxes	896,925	-
Replacement taxes	9,825	-
Motor fuel taxes	87,174	-
Income taxes	354,736	-
Other taxes	116,038	-
Interest income	63,375	30,441
Rents	43,374	-
Franchise fees	23,120	-
Miscellaneous	160,473	-
Total general revenues	<u>2,265,375</u>	<u>174,381</u>
Changes in net position	<u>(1,343,817)</u>	<u>(41,206)</u>

Net position - beginning	11,407,192	12,606,053
Net position - ending	<u>\$ 10,063,375</u>	<u>\$ 12,564,847</u>

The notes to the financial statements are an integral part of this statement

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, 2019

Revenues:	General	CDAP Grant Fund	Other Governmental Funds	Total Governmental Funds
Taxes:				
Property	\$ 360,781	\$ -	\$ 149,554	\$ 510,335
Sales	896,925	-	-	896,925
Intergovernmental:				
Replacement tax	7,172	-	2,653	9,825
Motor fuel tax	-	-	87,174	87,174
Income tax	354,736	-	-	354,736
Other taxes	116,038	-	-	116,038
Grants - other	50,226	-	9,676	59,902
Licenses and permits	68,982	-	-	68,982
Fines and forfeitures	7,983	-	-	7,983
Charges for services	55,718	-	5,754	61,472
Interest income	32,632	17,681	13,062	63,375
Rents	41,839	-	1,535	43,374
Franchise fees	-	-	23,120	23,120
Miscellaneous	119,522	-	40,951	160,473
<b>Total revenues</b>	<b>2,112,554</b>	<b>17,681</b>	<b>333,479</b>	<b>2,463,714</b>
Expenditures:				
Current operations:				
General government	252,667	1,616,228	-	1,868,895
Public safety	781,792	-	-	781,792
Highways and streets	408,456	-	84,954	493,410
Culture and recreation	92,527	-	378,384	470,911
Capital outlay	61,795	-	-	61,795
Debt service:				
Principal	172,312	-	-	172,312
Interest	11,380	-	-	11,380
<b>Total expenditures</b>	<b>1,780,929</b>	<b>1,616,228</b>	<b>463,338</b>	<b>3,860,495</b>
Excess (deficiency) of revenue over expenditures	331,625	(1,598,547)	(129,859)	(1,396,781)
Other financing sources (uses):				
Classification of long term loans receivable	96,731	970,012	-	1,066,743
Transfers between funds	(30,643)	-	30,643	-
Net other sources and uses of financial resources	66,088	970,012	30,643	1,066,743
Excess (deficiency) of revenue over expenditures and other sources and (uses)	397,713	(628,535)	(99,216)	(330,038)
Fund balances - beginning	2,623,092	628,535	1,793,329	5,044,956
Fund balances - ending	\$ 3,020,805	\$ -	\$ 1,694,113	\$ 4,714,918

The notes to the financial statements are an integral part of this statement.



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, 2019

Revenues:	Park Fund	Library Fund	Motor Fuel Tax Fund	Total Non-Major Governmental Funds
Taxes:				
Property	\$ 55,562	\$ 93,992	\$ -	\$ 149,554
Intergovernmental:				
Replacement tax	-	2,653	-	2,653
Motor fuel tax	-	-	87,174	87,174
Grants - other	-	9,676	-	9,676
Charges for services	-	5,754	-	5,754
Interest income	6,437	179	6,446	13,062
Rents	1,535	-	-	1,535
Franchise fees	23,120	-	-	23,120
Miscellaneous	39,743	1,208	-	40,951
<b>Total revenues</b>	<b>126,397</b>	<b>113,462</b>	<b>93,620</b>	<b>333,479</b>
Expenditures:				
Highways and streets	-	-	84,954	84,954
Culture and recreation	251,988	126,396	-	378,384
<b>Total expenditures</b>	<b>251,988</b>	<b>126,396</b>	<b>84,954</b>	<b>463,338</b>
Excess (deficiency) of revenue over expenditures	(125,591)	(12,934)	8,666	(129,859)
Other financing sources (uses):				
Transfers between funds	20,000	10,643	-	30,643
Net other sources and uses of financial resources	20,000	10,643	-	30,643
<b>Net change in fund balances</b>	<b>(105,591)</b>	<b>(2,291)</b>	<b>8,666</b>	<b>(99,216)</b>
Fund balances - beginning	939,847	58,478	795,004	1,793,329
<b>Fund balances - ending</b>	<b>\$ 834,256</b>	<b>\$ 56,187</b>	<b>\$ 803,670</b>	<b>\$ 1,694,113</b>

CITY OF RED BUD, ILLINOIS  
 SCHEDULE OF ASSESSED VALUATION - TAX RATES  
 TAXES EXTENDED AND COLLECTED FOR 2016, 2017, AND 2018

	Tax Year		
	2016	2017	2018
<b>ASSESSED VALUATION:</b>	\$ 68,125,545	\$ 71,250,575	\$ 84,418,187
<b>TAX RATES PER \$100 OF ASSESSED VALUATION:</b>			
General	0.22717	0.22162	0.19200
I.M.R.F	0.17946	0.17488	0.15149
Library	0.12652	0.12330	0.10680
Audit	0.01416	0.01380	0.01185
FICA	0.19400	0.18877	0.16361
Park/Park Maintenance	0.07211	0.07412	0.06653
Emergency Service and Disaster	0.00371	0.00361	0.00312
School Crossing Guard	0.01027	0.01001	0.00867
	<u>0.82740</u>	<u>0.81011</u>	<u>0.70407</u>
<b>TAXES EXTENDED:</b>			
General	\$ 154,761	\$ 157,906	\$ 162,083
I.M.R.F	122,258	124,603	127,885
Library	86,192	87,852	90,159
Audit	9,647	9,833	10,004
FICA	132,164	134,500	138,117
Park/Park Maintenance	49,125	52,811	56,163
Emergency Service and Disaster	2,527	2,572	2,634
School Crossing Guard	6,996	7,132	7,319
	<u>\$ 563,671</u>	<u>\$ 577,208</u>	<u>\$ 594,363</u>
<b>TAXES COLLECTED:</b>	\$ 631,345	\$ 654,275	
Less: Road and Bridge Taxes	(84,611)	(88,063)	
<b>ADJUSTED TAXES COLLECTED:</b>	<u>\$ 546,734</u>	<u>\$ 566,212</u>	
<b>% COLLECTED ON THOSE EXTENDED:</b>	<u>97.00%</u>	<u>98.09%</u>	