

ATTACHED INFORMATION TAKEN FROM THE AUDIT REPORT/RECORDS FOR THE CITY OF RED BUD,
ILLINOIS FOR THE YEAR ENDED APRIL 30, 2020. SUBSCRIBED AND SWORN TO THIS 15th DAY OF
OCTOBER, 2020

A handwritten signature in black ink that reads "Marcia Esker". The signature is written in a cursive style with a large, sweeping flourish at the end.

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, 2020.

A handwritten signature in blue ink that reads "Joanne G. Cowell". The signature is written in a cursive style with a large, sweeping flourish at the end.

JOANNE COWELL, CLERK

**CITY OF RED BUD REVENUE/EXPENDITURE REPORT
FOR THE 12 MONTHS ENDING APRIL 30, 2020**

GENERAL FUND

REVENUE 2,296,596.82
EXPENDITURES 2,004,178.72
NET EFFECT 292,418.10

ELECTRIC FUND

REVENUE 5,946,153.97
EXPENDITURES 5,941,159.08
NET EFFECT 4,994.89

GAS FUND

REVENUE 1,422,521.15
EXPENDITURES 1,441,862.56
NET EFFECT (19,341.41)

WATER FUND

REVENUE 595,268.52
EXPENDITURES 600,812.05
NET EFFECT (5,543.53)

PARK AND RECREATION FUND

REVENUE 291,307.76
EXPENDITURES 154,333.24
NET EFFECT 136,974.52

LIBRARY FUND

REVENUE 123,219.52
EXPENDITURES 118,548.55
NET EFFECT 4,670.97

SECURITY DEPOSIT FUND

REVENUE 1,326.48
EXPENDITURES 00
NET EFFECT 1,326.48

MOTOR FUEL TAX FUND

REVENUE 141,967.16
EXPENDITURES 37,445.22
NET EFFECT 104,521.94

SEWER FUND

REVENUE 398,420.30
EXPENDITURES 616,563.19
NET EFFECT (218,142.89)

SEWER BOND AND INTEREST FUND

REVENUE 81,026.84
EXPENDITURES 7,686.27
NET EFFECT 73,340.57

HEALTH INSURANCE FUND

REVENUE 523,248.99
EXPENDITURES 475,237.23
NET EFFECT 48,011.76

**CITY OF RED BUD PAYROLL TOTALS FOR THE FISCAL YEAR ENDING 04-30-2020
UNDER \$25,000**

ROBERT AUBUCHON
JANET BRAUN
BRUCE COWELL
JOANNE COWELL
JEREMY DEMOND
KYLE DONJON
CLEMENT ESKER
MARCIA ESKER
CHRISTOPHER FELIX
JULIE FLEMING
DAVID FRIESS
GLENN GIELOW
CURTIS GUEBERT
WILLIAM HANEBUTT
SUSAN HARBAUGH
TERRY HARTMANN
SHANE HEWITT
JEFFREY HICKS
JOHN HOLZOM II
DUSTY HOSNA
BRIANNA HUDSON
MAYNARD HUDSON
JAMIE JOOST

JUNE KEZELY
LINDA KREBEL
BRENDAN KUEKER
ROBERT LEE
ANDREA LETCHER
GLENN LINNERTZ
TIMOTHY LOWERY
LARRY MEHRING
PERRI MEHRING
BARTON MILLER
LUKE MUELLER
JASON NEFF
ALAN OHMS
WILLIAM MICHAEL REED
TYSON RIEKE
LEROY RHEINECKER
PEGGY SAUER
DANIEL SMITH
DARRYL SMITH
DAVID WITTENAUER

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

HUNTER BAUER
MICHAEL COLLINS
ELIZABETH COWELL
CLINT CRAFTON

BRENDA GILPATRICK
BARBARA MOELLER
PATRICIA RIEKE
ADREN WALSH

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

KEITH BAUER
JOHN BRITTINGHAM
THOMAS CAVERLY
TYLER CLELAND
CLIFF CRAFTON
CHAD GROHMAN
CHRISTOPHER HEWITT
LUCAS HORRELL
JEFFREY KOESTER
KENNETH LANGREHR

JOSEPH LEDLOW
STEPHEN MERTZ
PAMELA POETKER
CHRISTOPHER REMICK
MATTHEW SHIELDS
THEODORE STELLHORN III
RICHARD TIMMONS
MICHAEL VANDORN
CARL WILLIAMS

BETWEEN \$75,000 AND \$99,999.

JOSHUA ECKART

JEFFREY MUELLER

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, 2020 is 1,784,404.

**City of Red Bud Vendor Totals Over \$2,500.00
Year Ending 4-30-2020**

ACE Hardware of Red Bud	\$14,921	Korte & Luitjohan Contractor	37,554
Alan R. Ferris Attorney	4,561	Lau Nae Winery	30,000
Ameren IP	7,946	Lazerware, Inc.	3,927
Americom Imaging Systems, Inc.	35,832	Leehar Distributors LLC	17,795
Auto Tire and Parts	6,592	Luby Equipment Services	3,140
Bank of America Business Card	58,764	Metro-Ag Waste Inject Sys Inc.	74,883
Banner Fire Equipment Inc	9,513	Midwest Tractor Sales	3,493
Beelman Logistics LLC	6,083	MO Machine & Engineering Co Inc	10,089
Belleville Fence Co. Inc.	2,865	Momar Inc.	3,028
Bergmann-Roscow Plumbing Inc	13,597	Montgomery, Timothy S.	14,883
BHMG Engineers Inc	78,854	Moore Asphalt Inc	28,017
Blue Planet Energy Law, LLC	12,885	Motorola Solutions Inc	2,592
Butler Supply Inc	3,087	N & B Fuel Mart	2,707
C J Thomas Company, Inc.	17,322	Nevois Construction Inc	11,053
Camper Exchange	9,668	North County News	5,388
Castiarx	26,679	Postmaster City of Red Bud	10,528
Centerpoint Energy Services	787,903	Randolph Cnty Progress Comm	5,133
Chem-Aqua Inc.	4,004	Randolph County YMCA	17,463
Chemco Industries Inc	3,105	Randy Guebert	7,024
Christ Bros Products LLC	3,888	Ray Law LLC	20,791
Christy Gibson	7,024	Red Bud Chamber of Commerce	3,495
Cindy Kallembach	7,024	Reliable Sanitation Serv Inc	5,881
Cintas Corporation #731	4,181	Retha Daugherty	6,500
Civic Systems LLC	38,534	Robert & Eileen Hanebutt Trust	35,119
Clean Harbor Environmental	5,384	Roger's Redi Mix, Inc	5,137
Compu-Type	3,227	Roy Walker Communications Inc	7,364
Consolidated Pipe & Sup. Co. Inc	6,161	Roy Wolfmeier Truck Service LLC	3,517
Construction Supply Inc	3,129	Rusty Guebert	7,024
Core & Main	21,301	Schleifer 66 Service	4,724
Core & Main LP	12,139	Schulte Supply Inc	3,746
Country Bloomers Lawn Care Inc	6,599	Sentinel Emergency Solutions	4,877
Crafcoc Inc	8,437	Sidener Environmental Serv. Inc.	8,584
Darren's Automotive Inc.	2,571	Smeal Holding LLC	127,875
DE Signs	2,680	Solomon Transformers LLC	13,950
Delta Mobile Testing Inc.	2,858	Southwestern IL Planning Comm	2,787
Delta-Y Electric Company, Inc	32,675	The Davey Tree Expert Co	6,890
Diesel Truck Service	4,803	Truck Centers Inc.	3,506
Diewald Utility Services Inc.	16,950	UHS Premium Billing (UHC)	327,277
Don Anderson Co	21,303	Ultra Play Systems Inc	15,424
Doris Zschiegner	35,119	USA Bluebook	4,324
DPC Enterprises LP	3,361	Utility Safety & Design Inc.	20,615
DSS Chemical Company	17,676	Verizon Wireless	2,594
Emerson Process Mgmt Regulator	5,861	Visu-Sewer of Missouri LLC	3,200
Evelyn Muench	35,119	Warning Lights of Southern ILL	3,580
Fairbanks Morse Engine	17,138	Water Solutions Unlimited Inc.	80,410
Family Tree Landscaping	6,212	Watson's Office City	4,810
Fick, Eggemeyer & Williamson	9,800	Weir Ford Mercury LLC	36,166
First Stage Fabrication	100,450	Wm Nobbe & Company Inc	8,925
Fletcher-Reinhardt Co., Inc	31,996	Other Disbursements Less Than \$2500	\$135,379
Gail Fritts	7,024	Information taken from vendor payment records for	
Gas Utilities Alliance	6,775	the City of Red Bud.	
Gateway Bobcat LLC	61,099		
Gateway FS, Inc.	80,200		
Groebner & Associates Inc	5,161		
Guardian Insurance Appleton	53,537		
Hach Company Inc.	5,313		
Harrisonville Telephone Co.	24,731		
Heritage Petroleum LLC	2,513		
Holland Supply Co Inc	12,889		
IDOR-Utility Tax EFT	176,655		
IEPA Bureau of Water	14,517		
IEPA Fiscal Services Section	15,614		
IL Counties Risk Mgt Trust	136,158		
IL Environmental Protect Agency	81,059		
IL Municipal Electric Agency	4,177,848		
IL Municipal Utilities Assoc.	4,900		
Illinois Dept. Public Health-VR	3,688		
Illinois Heartland Library System	2,752		
Illinois Public Risk Fund	67,766		
J & J Septic Tank Cleaning	14,249		
James A. Guebert	35,119		
JC's Garage	2,523		
John Deere Financial	4,719		
K.E. Missouri I, LLC	3,091		
K.E. Missouri I, LLC	5,162		
Kenneth Voges Self Dec Trust	4,652		
Key Equipment & Supply Co	17,848		
KGM	15,896		

CITY OF RED BUD, ILLINOIS
STATEMENT OF NET POSITION
MODIFIED CASH BASIS
APRIL 30, 2020

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets			
Cash and cash equivalents	\$ 4,606,193	\$ 4,735,609	\$ 9,341,802
Certificate of deposit	400,000	-	400,000
Current loans receivable	103,250	-	103,250
Total current assets	<u>5,109,443</u>	<u>4,735,609</u>	<u>9,845,052</u>
Noncurrent assets			
Noncurrent loans receivable	524,543	-	524,543
Capital assets, net of depreciation	5,237,464	8,159,838	13,397,302
Total noncurrent assets	<u>5,762,007</u>	<u>8,159,838</u>	<u>13,921,845</u>
TOTAL ASSETS	<u>\$ 10,871,450</u>	<u>\$ 12,895,447</u>	<u>\$ 23,766,897</u>
LIABILITIES			
Current liabilities			
Current portion of long term debt	\$ 227,864	\$ 89,865	\$ 317,729
Total current liabilities	<u>227,864</u>	<u>89,865</u>	<u>317,729</u>
Noncurrent liabilities			
Consumer deposits	-	109,349	109,349
Notes payable	-	294,752	294,752
Total noncurrent liabilities	<u>-</u>	<u>404,101</u>	<u>404,101</u>
TOTAL LIABILITIES	<u>\$ 227,864</u>	<u>\$ 493,966</u>	<u>\$ 721,830</u>
NET POSITION			
Net investment in capital assets	\$ 5,009,600	\$ 7,775,221	\$ 12,784,821
Restricted:			
Park	971,230	-	971,230
Library	60,860	-	60,860
Motor fuel tax	908,192	-	908,192
Unrestricted	<u>3,693,704</u>	<u>4,626,260</u>	<u>8,319,964</u>
TOTAL NET POSITION	<u>\$ 10,643,586</u>	<u>\$ 12,401,481</u>	<u>\$ 23,045,067</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, 2020

FUNCTIONS/PROGRAMS	Program Revenues				Net (Expense) Revenue and Changes in Net Position	
	Expenses	Fees, Fines, and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Business-type Activities	
					Governmental Activities	Business-type Activities
Primary government:						
Governmental activities:						
General government	\$ 299,075	\$ 67,659	\$ -	\$ -	\$ (231,416)	\$ (231,416)
Public safety	810,728	8,103	-	-	(802,625)	(802,625)
Highway and streets	509,759	2,874	-	-	(506,885)	(506,885)
Culture and recreation	376,121	5,899	61,748	-	(308,474)	(308,474)
Interest and fiscal charges	7,934	-	-	-	(7,934)	(7,934)
Total governmental activities	2,003,617	84,535	61,748	-	(1,857,334)	(1,857,334)
Business-type:						
Electric	5,941,159	5,828,907	-	-	(112,252)	(112,252)
Gas	1,441,862	1,385,469	-	-	(56,393)	(56,393)
Water	600,812	562,300	-	-	(38,512)	(38,512)
Sewer	543,249	379,292	-	-	(163,957)	(163,957)
Total business-type activities	8,527,082	8,155,968	-	-	(371,114)	(371,114)
Total	\$ 10,530,699	\$ 8,240,503	\$ 61,748	\$ -	(1,857,334)	(2,228,448)
General revenues:						
Taxes:						
Property taxes				517,040	146,018	663,058
Sales taxes				971,519	-	971,519
Replacement taxes				17,329	-	17,329
Motor fuel taxes				128,878	-	128,878
Income taxes				398,426	-	398,426
Other taxes				130,800	-	130,800
Gaming taxes				57,216	-	57,216
Interest income				80,805	61,730	142,535
Rents				42,769	-	42,769
Franchise fees				24,767	-	24,767
Miscellaneous				67,996	-	67,996
Total general revenues				2,437,545	207,748	2,645,293
Changes in net position				580,211	(163,566)	416,645
Net position - beginning				10,063,375	12,564,847	22,628,222
Net position - ending				\$ 10,643,586	\$ 12,401,281	\$ 23,045,067

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, 2020

Revenues:	General	Park Fund	Library Fund	Motor Fuel Tax Fund	Total Governmental Funds
Taxes:					
Property	\$ 367,272	\$ 55,832	\$ 93,936	\$ -	517,040
Sales	971,519	-	-	-	971,519
Intergovernmental:					
Replacement tax	12,650	-	4,679	-	17,329
Motor fuel tax	-	-	-	128,878	128,878
Income tax	398,426	-	-	-	398,426
Other taxes	130,800	-	-	-	130,800
Gaming tax	-	57,216	-	-	57,216
Grants - other	53,584	-	8,164	-	61,748
Licenses and permits	22,718	-	-	-	22,718
Fines and forfeitures	3,288	-	-	-	3,288
Charges for services	52,629	-	5,900	-	58,529
Interest income	55,448	12,138	130	13,089	80,805
Rents	41,819	950	-	-	42,769
Franchise fees	-	24,767	-	-	24,767
Miscellaneous	56,592	10,404	1,000	-	67,996
Total revenues	2,166,745	161,307	113,809	141,967	2,583,828
Expenditures:					
Current operations:					
General government	256,010	-	-	-	256,010
Public safety	765,408	-	-	-	765,408
Highways and streets	431,610	-	-	37,445	469,055
Culture and recreation	72,712	135,455	120,188	-	328,355
Capital outlay	151,589	18,878	-	-	170,467
Debt service:					
Principal	172,312	-	-	-	172,312
Interest	7,934	-	-	-	7,934
Total expenditures	1,857,575	154,333	120,188	37,445	2,169,541
Excess (deficiency) of revenue over expenditures	309,170	6,974	(6,379)	104,522	414,287
Other financing sources (uses):					
Classification of long term loans receivable	(19,761)	-	-	-	(19,761)
Transfers between funds	(141,052)	130,000	11,052	-	-
Net other sources and uses of financial resources	(160,813)	130,000	11,052	-	(19,761)
Excess (deficiency) of revenue over expenditures and other sources and (uses)	148,357	136,974	4,673	104,522	394,526
Fund balances - beginning	3,020,805	834,256	56,187	803,670	4,714,918
Fund balances - ending	\$ 3,169,162	\$ 971,230	\$ 60,860	\$ 908,192	\$ 5,109,444

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

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
ASSESSED VALUATION:	\$ 68,125,545	\$ 71,250,575	\$ 84,418,187
TAX RATES PER \$100 OF ASSESSED VALUATION:			
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>
TAXES EXTENDED:			
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>
TAXES COLLECTED:	\$ 631,345	\$ 654,275	\$ 663,058
Less: Road and Bridge Taxes	(84,611)	(88,063)	(88,061)
ADJUSTED TAXES COLLECTED:	<u>\$ 546,734</u>	<u>\$ 566,212</u>	<u>\$ 574,997</u>
% COLLECTED ON THOSE EXTENDED:	<u>97.00%</u>	<u>98.09%</u>	<u>96.74%</u>