

Attached information taken from the Audit Report/Records for the City of Red Bud,
Illinois for the Fiscal Year Ended April 30, 2021. Subscribed and sworn this 28th Day of
October, 2021.



Michael F. Doiron, 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 Ended
April 30, 2021.



Joanne Cowell, Clerk

City of Red Bud Revenue/Expenditure Report
For the Twelve Months Ended April 30, 2021

<u>General Fund</u>		<u>Security Deposit Fund</u>	
Revenue	2,380,476	Revenue	399
Expenditure	1,863,772	Expenditure	-
Net Effect	516,704	Net Effect	399
 <u>Electric Fund</u>		 <u>Motor Fuel Tax Fund</u>	
Revenue	7,250,140	Revenue	258,783
Expenditure	6,041,745	Expenditure	55,025
Net Effect	1,208,395	Net Effect	203,758
 <u>Gas Fund</u>		 <u>Sewer Fund</u>	
Revenue	1,412,952	Revenue	417,526
Expenditure	1,294,937	Expenditure	556,232
Net Effect	118,015	Net Effect	(138,706)
 <u>Water Fund</u>		 <u>Sewer Bond & Interest Fund</u>	
Revenue	594,401	Revenue	81,017
Expenditure	608,563	Expenditure	5,711
Net Effect	(14,162)	Net Effect	75,306
 <u>Park & Recreation Fund</u>		 <u>Health Insurance Fund</u>	
Revenue	188,973	Revenue	506,394
Expenditure	105,076	Expenditure	484,752
Net Effect	83,897	Net Effect	21,642
 <u>Library Fund</u>			
Revenue	124,652		
Expenditure	114,893		
Net Effect	9,759		

CITY OF RED BUD PAYROLL TOTALS FOR THE FISCAL YEAR ENDING 04-30-2021

UNDER \$25,000

AUBUCHON, ROBERT
HUDSON, MAYNARD
OHMS, ALAN
HOLZUM II, JOHN
WITTENAUER, DAVID
HICKS, JEFFREY
BRAUN, JANET
GIELOW, GLENN
MEHRING, LARRY
LETCHER, ANDREA
KREBEL, LINDA
COWELL, BRUCE
SMITH, DANIEL
FELIX, CHRISTOPHER
NEVOIS, RODNEY
ESKER, MARCIA
HOSNA, DUSTY
FRIEES, DAVID
JUNGE, KAREN
SAUER, PEGGY
DONJON, KYLE
DEMOND, JEREMY
HANE BUTT, WILLIAM
RHEINECKER, LEROY
ESKER, CLEM
GUEBERT, CURTIS
HARBAUGH, SUSAN
KEZELY, JUNE
COWELL, JOANNE
MEHRING, PERRI
LOWRY, TIMOTHY
JOOST, JAMIE
LEE, ROBERT
MUELLER, LUKE
SMITH, DARRYL
KUEKER, BRENDAN
FLEMING, JULIE

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

RIEKE, PATRICIA
MOELLER, BARBARA
WALSH III, ADREN
BAUER, HUNTER
GILPATRICK, BRENDA
COWELL, ELIZABETH

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

CRAFTON, CLINT
GROHMANN, CHAD
HORRELL, LUCAS
STELLHORN III, THEODORE
WILLIAMS, CARL
REMICK, CHRISTOPHER
LEDLOW, JOSEPH
HEWITT, CHRISTOPHER
BAUER, KEITH
TIMMONS, RICHARD
COLLINS, MICHAEL
MERTZ, STEPHEN
CLELAND, TYLER
KOESTER, JEFFREY
POETKER, PAMELA
LANGREHR, KENNETH
BRITTINGHAM, JOHN
SHIELDS, MATTHEW
CRAFTON, CLIFF
VANDORN, MICHAEL

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

CAVERLY, THOMAS
ECKART, JOSHUA
MUELLER, JEFFREY

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, 2021 is \$1,845,338

**City of Red Bud Vendor Totals Over \$2,500
Year Ending 4-30-2021**

ACE HARDWARE OF RED BUD	10,046
ALL TYPE COMPRESSOR SERV INC	6,342
AMEREN IP	7,424
AMERICOM IMAGING SYSTEMS, INC.	7,987
ANIXTER POWER SOLUTIONS LLC	266,704
AUTO TIRE & PARTS	7,191
AXON ENTERPRISE, INC	3,012
BAKER & TAYLOR INC	3,243
BANK OF AMERICA BUSINESS CARD	45,413
BANNER FIRE EQUIPMENT INC	6,049
BEELMAN LOGISTICS LLC	12,669
BELLEVILLE FENCE CO INC	3,105
BERGMANN-ROSCOW PLUMBING INC	3,850
BHMG ENGINEERS, INC	51,085
BHMG SERVICE CORPORATION, INC	6,736
BIG D ELECTRICAL CONTRACTORS	773,919
BIO SOLUTIONS LLC	7,050
BRIDGEWELL RESOURCES LLC	37,998
BUTLER SUPPLY INC	5,257
C J THOMAS COMPANY, INC.	17,322
CASTIARX	3,679
CENTERPOINT ENERGY SERVICES	43,314
CHEM-AQUA INC	4,043
CHEMCO INDUSTRIES INC	4,496
CHRIST BROS. PRODUCTS LLC	5,442
CHRISTY GIBSON	6,889
CINDY KALLEMBACH	6,889
CINTAS CORPORATION #731	4,263
CIVIC SYSTEMS LLC	10,739
COGENT	3,054
COLUMBIA QUARRY CO INC	3,168
COMPU-TYPE	4,083
CONSOLIDATED PIPE & SUP CO INC	5,754
CONSTRUCTION SUPPLY INC	2,735
CORE & MAIN LP	42,848
COUNTRY BLOOMERS LAWN CARE INC	6,551
CRAFCO INC	7,637
CTS TECHNOLOGY SOLUTIONS	21,933
DARREN'S AUTOMOTIVE, INC.	3,670
DELL MARKETING L.P.	10,396
DELTA MOBILE TESTING INC	2,575
DELTA-Y ELECTRIC COMPANY INC	31,710
DIESEL TRUCK SERVICE	7,548
DIEWALD UTILITY SERVICES, INC	4,613
DORIS ZSCHIEGNER	34,443
DPC ENTERPRISES L P	2,514
DSS CHEMICAL COMPANY	25,845
EVELYN MUENCH	34,443
FAMILY TREE LANDSCAPING	6,848

FICK EGGEMEYER & WILLIAMSON CPA'S PC	9,800
FLETCHER-REINHARDT CO INC	51,194
GAIL FRITTS	6,889
GAS UTILITIES ALLIANCE	6,856
GATEWAY FS INC	113,266
GRAINGER	2,569
GROEBNER & ASSOCIATES INC	16,650
GUARDIAN INSURANCE-APPLETON	51,227
HACH COMPANY INC	4,969
HARRISONVILLE TELEPHONE CO	25,333
HERITAGE PETROLEUM, LLC	6,388
HOLLAND SUPPLY COMPANY INC	15,370
HYDRO-KINETICS CORPORATION	7,697
IDOR-UTILITY TAX - EFT	172,302
IDPH VITAL RECORDS	3,896
IEPA BUREAU OF WATER	14,517
IEPA FISCAL SERVICES SECTION	15,614
IL COUNTIES RISK MGT TRUST	134,473
IL ENVIRONMENTAL PROTECT AGENCY	81,059
IL ENVIRONMENTAL PROTECTION AGENCY	2,500
IL MUNICIPAL ELECTRIC AGENCY	4,159,588
IL MUNICIPAL UTILITIES ASSOC	4,795
ILLINOIS HEARTLAND LIBRARY SYS	3,449
ILLINOIS PUBLIC RISK FUND	88,003
INVERTEK DRIVES MIDWEST LLC	3,726
J & J SEPTIC TANK CLEANING	5,738
JAMES A. GUEBERT	34,443
K.E. MISSOURI 1, LLC	7,701
KENNETH VOGES SELF DEC TRUST	59,024
KGM	5,835
KOHNEN CONCRETE PRODUCTS INC	16,123
KORTE & LUITJOHAN CONTRACTOR	15,144
LAZERWARE, INC.	3,856
METRO-AG WASTE INJECT SYS INC	34,759
MIDWEST TRACTOR SALES, INC.	7,496
MIKE A MAEDGE TRUCKING, INC	31,264
MO MACH & ENGINEERING CO INC	20,543
MOHR SOFTWATER & RED BUD PHCE	3,709
MONTGOMERY, TIMOTHY S	15,483
MOORE ASPHALT INC	29,940
MORAN ECON DEV, LLC	6,140
MOTOROLA SOLUTIONS INC	2,592
NEENAH FOUNDRY COMPANY	5,186
NORTH COUNTY NEWS INC	6,304
NPC INTERNATIONAL	3,101
OAKLEY FERTILIZER	3,857
OPTUM RX	3,437
POSTMASTER CITY OF RED BUD	10,521
R & N TREE SERVICE	5,300
RANDOLPH CNTY PROGRESS COMM	5,133
RANDOLPH CNTY SHERIFF'S OFFICE	8,236
RANDOLPH COUNTY YMCA	20,349

RANDY GUEBERT	6,889
RAY LAW, LLC	24,778
RED BUD CHAMBER OF COMMERCE	4,100
RELIABLE SANITATION SERV INC	5,483
REPPERT'S OF SPARTA	4,387
RHUTASEL & ASSOCIATES INC	17,129
ROBERT & EILEEN HANEBUTT TRUST	34,443
ROGER'S REDI MIX INC	10,156
RUSTY GUEBERT	6,889
SAMPLE BROTHERS INC	12,767
SCHLEIFER 66 SERVICE	3,286
SENTINEL EMERGENCY SOLUTIONS	6,889
SEWER BOND & INTEREST FUND	81,000
SIDENER ENVIRONMENTAL SERV INC	10,160
SMEAL HOLDING, LLC	122,125
SWIC BELLEVILLE CAMPUS	2,796
SYMMETRY ENERGY SOLUTIONS, LLC	614,581
TRUE RX MANAGEMENT SERVICES	24,724
UHS PREMIUM BILLING (UHC)	361,306
USA BLUEBOOK	5,255
UTILITY SAFETY & DESIGN, INC	21,247
VERIZON WIRELESS	2,531
VOLKERT INC	37,153
WATER SOLUTIONS UNLIMITED, INC	74,218
WATSON'S OFFICE CITY	6,011
WEIR FORD-MERCURY LLC	6,328
WM. NOBBE & COMPANY, INC.	11,450
Other Disbursements Less Than \$2,500	131,341

**Information taken from the vendor payment records for the
City of Red Bud.**

CITY OF RED BUD, ILLINOIS
STATEMENT OF NET POSITION
MODIFIED CASH BASIS
APRIL 30, 2021

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets			
Cash and cash equivalents	\$ 5,714,416	\$ 5,237,451	\$ 10,951,867
Current loans receivable	102,567	-	102,567
Total current assets	<u>5,816,983</u>	<u>5,237,451</u>	<u>11,054,434</u>
Noncurrent assets			
Noncurrent loans receivable	424,899	-	424,899
Capital assets, net of depreciation	5,237,983	8,818,575	14,056,558
Total noncurrent assets	<u>5,662,882</u>	<u>8,818,575</u>	<u>14,481,457</u>
TOTAL ASSETS	<u>\$ 11,479,865</u>	<u>\$ 14,056,026</u>	<u>\$ 25,535,891</u>
LIABILITIES			
Current liabilities			
Current portion of long term debt	\$ -	\$ 91,894	\$ 91,894
Total current liabilities	<u>-</u>	<u>91,894</u>	<u>91,894</u>
Noncurrent liabilities			
Consumer deposits	-	110,545	110,545
Notes payable	-	202,857	202,857
Total noncurrent liabilities	<u>-</u>	<u>313,402</u>	<u>313,402</u>
TOTAL LIABILITIES	<u>\$ -</u>	<u>\$ 405,296</u>	<u>\$ 405,296</u>
NET POSITION			
Net investment in capital assets	\$ 5,237,983	\$ 8,523,824	\$ 13,761,807
Restricted:			
Park	1,055,128	-	1,055,128
Library	70,617	-	70,617
Motor fuel tax	1,111,951	-	1,111,951
Unrestricted	4,004,186	5,126,906	9,131,092
TOTAL NET POSITION	<u>\$ 11,479,865</u>	<u>\$ 13,650,730</u>	<u>\$ 25,130,595</u>

CITY OF RED BUD, ILLINOIS
STATEMENT OF ACTIVITIES
MODIFIED CASH BASIS
FOR THE YEAR ENDED APRIL 30, 2021

FUNCTIONS/PROGRAMS Primary government:	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Fees, Fines, and Charges for Services	Operating		Governmental Activities	Primary Government	
			Grants and Contributions	Capital Grants and Contributions		Business-type Activities	Total
General government:							
Public safety	\$ 305,238	\$ 78,708	\$ -	\$ -	\$ (226,530)	\$ -	\$ (226,530)
Highway and streets	848,139	4,889	-	-	(843,250)	-	(843,250)
Culture and recreation	549,264	5,047	-	-	(544,217)	-	(544,217)
Interest and fiscal charges	356,980	3,834	64,459	-	(288,687)	-	(288,687)
	3,377	-	-	-	(3,377)	-	(3,377)
Total governmental activities	2,062,998	92,478	64,459	-	(1,906,061)	-	(1,906,061)
Business-type:							
Electric	6,041,745	6,035,137	-	1,127,621	-	1,121,013	1,121,013
Gas	1,294,987	1,372,655	-	-	-	77,668	77,668
Water	608,513	568,393	-	-	-	(40,120)	(40,120)
Sewer	480,942	402,028	-	-	-	(78,914)	(78,914)
Total business-type activities	8,426,187	8,378,213	-	1,127,621	-	1,079,647	1,079,647
Total	\$ 10,489,185	\$ 8,470,691	\$ 64,459	\$ 1,127,621	(1,906,061)	1,079,647	(826,414)

General revenues:

Taxes:

Property taxes	531,913	152,374	684,287
Sales taxes	1,138,722	-	1,138,722
Replacement taxes	15,273	-	15,273
Motor fuel taxes	254,355	-	254,355
Income taxes	416,455	-	416,455
Other taxes	8,167	-	8,167
Gaming taxes	43,587	-	43,587
Interest income	35,575	17,228	52,803
Rents	43,174	-	43,174
Franchise fees	25,162	-	25,162
Miscellaneous	229,957	-	229,957
Total general revenues	2,742,340	169,602	2,911,942
Changes in net position	836,279	1,249,249	2,085,528
Net position - beginning	10,643,586	12,401,481	23,045,067
Net position - ending	\$ 11,479,865	\$ 13,650,730	\$ 25,130,595

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, 2021

Revenues:	General	Park Fund	Library Fund	Motor Fuel Tax Fund	Total Governmental Funds
Taxes:					
Property	\$ 375,846	\$ 59,363	\$ 96,704	\$ -	531,913
Sales and use	1,138,722	-	-	-	1,138,722
Intergovernmental:					
Replacement tax	11,303	-	3,970	-	15,273
Motor fuel tax	-	-	-	254,355	254,355
Income tax	416,455	-	-	-	416,455
Other taxes	8,167	-	-	-	8,167
Gaming tax	-	43,587	-	-	43,587
Grants - other	55,827	-	8,632	-	64,459
Licenses and permits	27,459	-	-	-	27,459
Fines and forfeitures	3,299	-	-	-	3,299
Charges for services	58,144	-	3,576	-	61,720
Interest income	27,128	3,915	104	4,428	35,575
Rents	41,819	1,355	-	-	43,174
Franchise fees	-	25,162	-	-	25,162
Miscellaneous	217,952	8,592	3,413	-	229,957
Total revenues	2,382,121	141,974	116,399	258,783	2,899,277
Expenditures:					
Current operations:					
General government	265,447	-	-	-	265,447
Public safety	793,846	-	-	-	793,846
Highways and streets	455,903	-	-	55,024	510,927
Culture and recreation	86,773	105,076	116,819	-	308,668
Capital outlay	181,251	-	-	-	181,251
Debt service:					
Principal	227,864	-	-	-	227,864
Interest expense	3,377	-	-	-	3,377
Total expenditures	2,014,461	105,076	116,819	55,024	2,291,380
Excess (deficiency) of revenue over expenditures	367,660	36,898	(420)	203,759	607,897
Other financing sources (uses):					
Classification of long term loans receivable	99,642	-	-	-	99,642
Transfers between funds	(57,177)	47,000	10,177	-	-
Net other sources and uses of financial resources	42,465	47,000	10,177	-	99,642
Excess (deficiency) of revenue over expenditures and other sources and (uses)	410,125	83,898	9,757	203,759	707,539
Fund balances - beginning	3,169,162	971,230	60,860	908,192	5,109,444
Fund balances - ending	\$ 3,579,287	\$ 1,055,128	\$ 70,617	\$ 1,111,951	\$ 5,816,983

CITY OF RED BUD, ILLINOIS
 SCHEDULE OF ASSESSED VALUATION - TAX RATES
 TAXES EXTENDED AND COLLECTED FOR 2018, 2019, AND 2020

	Tax Year		
	2018	2019	2020
ASSESSED VALUATION:	\$ 84,418,187	\$ 86,167,284	\$ 87,704,141
TAX RATES PER \$100 OF ASSESSED VALUATION:			
General	0.19200	0.19523	0.20009
I.M.R.F	0.15149	0.15407	0.15790
Library	0.10680	0.10862	0.11132
Audit	0.01185	0.01206	0.01235
FICA	0.16361	0.16637	0.17051
Park/Park Maintenance	0.06653	0.06766	0.06935
Emergency Service and Disaster	0.00312	0.00318	0.00326
School Crossing Guard	0.00867	0.00882	0.00903
	<u>0.70407</u>	<u>0.71601</u>	<u>0.73381</u>
TAXES EXTENDED:			
General	\$ 162,083	\$ 168,224	\$ 175,487
I.M.R.F	127,885	132,758	138,485
Library	90,159	93,595	97,632
Audit	10,004	10,392	10,831
FICA	138,117	143,357	149,544
Park/Park Maintenance	56,163	58,301	60,823
Emergency Service and Disaster	2,634	2,740	2,859
School Crossing Guard	7,319	7,600	7,920
	<u>\$ 594,363</u>	<u>\$ 616,966</u>	<u>\$ 643,582</u>
TAXES COLLECTED:	\$ 663,058	\$ 684,287	
Less: Road and Bridge Taxes	(88,061)	(99,179)	
ADJUSTED TAXES COLLECTED:	<u>\$ 574,997</u>	<u>\$ 585,108</u>	
% COLLECTED ON THOSE EXTENDED:	<u>96.74%</u>	<u>94.84%</u>	