


Attached information taken from the Audit Report/Records for the City of Red Bud,  
Illinois for the Fiscal Year Ended April 30, 2022. Subscribed and sworn this 28<sup>th</sup> Day of  
October, 2022.

  
\_\_\_\_\_  
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, 2022.

  
\_\_\_\_\_  
Joanne Cowell, Clerk

  
\_\_\_\_\_  
DEPUTY CLERK

City of Red Bud Revenue/Expenditure Report  
For the Twelve Months Ended April 30, 2022

<b><u>General Fund</u></b>		<b><u>Security Deposit Fund</u></b>	
Revenue	2,833,497	Revenue	308
Expenditure	2,133,840	Expenditure	-
Net Effect	699,657	Net Effect	308
 <b><u>Electric Fund</u></b>		 <b><u>Motor Fuel Tax Fund</u></b>	
Revenue	6,335,707	Revenue	230,506
Expenditure	6,152,452	Expenditure	76,442
Net Effect	183,255	Net Effect	154,064
 <b><u>Gas Fund</u></b>		 <b><u>Sewer Fund</u></b>	
Revenue	1,813,345	Revenue	483,223
Expenditure	1,694,917	Expenditure	553,601
Net Effect	118,428	Net Effect	(70,378)
 <b><u>Water Fund</u></b>		 <b><u>Sewer Bond &amp; Interest Fund</u></b>	
Revenue	635,495	Revenue	81,016
Expenditure	625,678	Expenditure	3,681
Net Effect	9,817	Net Effect	77,335
 <b><u>Park &amp; Recreation Fund</u></b>		 <b><u>Health Insurance Fund</u></b>	
Revenue	338,123	Revenue	482,584
Expenditure	208,306	Expenditure	441,555
Net Effect	129,817	Net Effect	41,029
 <b><u>Library Fund</u></b>			
Revenue	154,853		
Expenditure	107,913		
Net Effect	46,940		

**CITY OF RED BUD PAYROLL TOTALS FOR THE FISCAL YEAR ENDING 04-30-2022**

**UNDER \$25,000**

ALLEN, DEREK J.  
AUBUCHON, ROBERT J  
BRAUN, JANET I  
COOPER, KRISTY  
COWELL, JOANNE G  
DEMOND, JEREMY  
DETERDING, ALEX J.  
DOIRON, MICHAEL F.  
DONJON, KYLE  
ESKER, MARCIA R  
FELIX, CHRISTOPHER  
FLEMING, JULIE  
GIELOW, GLENN A  
GILPATRICK, BRENDA S  
GUEBERT, CURTIS  
GUEBERT, JASON K.  
HANE BUTT, WILLIAM R  
HARBAUGH, SUSAN  
HENTIS, JAMES  
HICKS, JEFFREY V  
HOLZUM II, JOHN T  
HOSNA, DUSTY  
HUDSON, MAYNARD  
JUNGE, KAREN SUE  
KEZELY, JUNE A  
KOESTER, DANIEL J.  
KREBEL, LINDA F  
KUEKER, BRENDAN  
LEE, ROBERT  
LETCHER, ANDREA L  
LOWRY, TIMOTHY R  
MCCARTHY, BAILEE  
MEHRING, LARRY  
NEFF, JASON  
NEVOIS, RODNEY  
NORTIN, JACKSON  
PIEL, ALAN  
REMICK, CHRISTOPHER P  
RHEINECKER, LEROY M  
RINEHART, NICHOLAS  
SAUER, PEGGY  
SCHWARTZKOPF, BEN  
SELLERS, RUSTY L.  
SMITH, DANIEL O  
SMITH, DARRYL J  
SUMNER, STEVEN  
WIRTH, JOSHUA  
WITTENAUER, DAVID L

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

BAUER, HUNTER  
HORRELL, LUCAS  
JOOST, JAMIE  
MOELLER, BARBARA S  
RIEKE, PATRICIA R

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

BAUER, KEITH A  
BRITTINGHAM, JOHN A  
CLELAND, TYLER  
COLLINS, MICHAEL  
COWELL, ELIZABETH N  
CRAFTON, CLIFF J  
CRAFTON, CLINT  
GROHMANN, CHAD  
HEWITT, CHRISTOPHER L  
KOESTER, JEFFREY A  
LANGREHR, KENNETH  
LEDLOW, JOSEPH  
MERTZ, STEPHEN J  
POETKER, PAMELA K  
SHIELDS, MATTHEW N  
STELLHORN III, THEODORE  
TIMMONS, RICHARD A  
VANDORN, MICHAEL J  
WALSH III, ADREN  
WILLIAMS, CARL T

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

CAVERLY, THOMAS K  
ECKART, JOSHUA  
MUELLER, JEFFREY T

**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, 2022 is \$1,858,837**

**City of Red Bud Vendors Over \$2500  
Year Ending 4-30-2022**

ACE HARDWARE OF RED BUD	14,882
ALTEC INDUSTRIES INC	2,878
AMEREN IP	8,289
AMERICOM IMAGING SYSTEMS, INC.	5,938
AUTO CRAFTERS AUTO BODY, INC	3,909
AUTO TIRE & PARTS	9,020
AXON ENTERPRISE, INC	3,123
BAKER & TAYLOR INC	3,292
BANK OF AMERICA BUSINESS CARD	57,353
BANNER FIRE EQUIPMENT INC	3,033
BEELMAN LOGISTICS LLC	12,045
BERGMANN-ROSCOW PLUMBING INC	2,546
BETTER HOMES WITH BRAD HORN, LLC	14,730
BHMG ENGINEERS, INC	17,414
BHMG SERVICE CORPORATION, INC	4,221
BIO SOLUTIONS LLC	6,950
BUTLER SUPPLY INC	6,290
C J THOMAS COMPANY, INC.	14,225
CHEM-AQUA INC	5,298
CHEMCO INDUSTRIES INC	2,705
CHRIST BROS. PRODUCTS LLC	4,612
CIGNA	117,973
CINTAS CORPORATION #731	4,159
CINTAS FIRE 636525	3,395
CIVIC SYSTEMS LLC	13,814
COMPU-TYPE	3,912
CONSOLIDATED PIPE & SUP CO INC	4,087
CORE & MAIN LP	19,893
COUNTRY BLOOMERS LAWN CARE INC	8,005
CRAFCO INC	16,556
CTS TECHNOLOGY SOLUTIONS	47,659
D.E. MARTIN ROOFING COMPANY, INC	35,320
DARREN'S AUTOMOTIVE, INC.	3,629
DATA TRONICS, INC	13,422
DELL MARKETING L.P.	4,946
DELTA-Y ELECTRIC COMPANY INC	91,065
DEMCO, INC.	2,644
DEVIN GREGSON	10,750
DIESEL TRUCK SERVICE	24,867
DIEWALD UTILITY SERVICES, INC	8,250
DON ANDERSON CO	40,494
DSS CHEMICAL COMPANY	24,285
ED MORSE FORD	2,910
EQUIPMENT PRO INCORPORATED	4,689
ESSENCE CHEMICAL COMPANY	2,685
EXLINE INC	2,688
FAMILY TREE LANDSCAPING	8,388
FARNSWORTH GROUP, INC.	5,000
FICK EGGEMEYER & WILLIAMSON CPA'S PC	13,000

**City of Red Bud Vendors Over \$2500  
Year Ending 4-30-2022**

FIVE STAR ROOFING & EXTERIORS LLC	15,050
FLETCHER-REINHARDT CO INC	62,296
GAS UTILITIES ALLIANCE	7,814
GATEWAY FS INC	177,459
GERMANN BRICK CONTRACTOR INC	11,100
GRAINGER	5,308
GROEBNER & ASSOCIATES INC	9,631
GUARDIAN INSURANCE-APPLETON	50,165
HACH COMPANY INC	5,259
HARRISONVILLE TELEPHONE CO	25,089
HERITAGE PETROLEUM, LLC	6,955
HUELS OIL COMPANY	4,837
I.M.L. RISK MANAGEMENT ASSOCIATION	256,719
IDOR-UTILITY TAX - EFT	184,307
IDPH VITAL RECORDS	5,836
IEPA BUREAU OF WATER	14,517
IEPA FISCAL SERVICES SECTION	15,614
IL COUNTIES RISK MGT TRUST	2,618
IL ENVIRONMENTAL PROTECT AGENCY	81,059
IL MUNICIPAL ELECTRIC AGENCY	4,138,610
IL MUNICIPAL UTILITIES ASSOC	5,955
ILLINOIS PUBLIC RISK FUND	55,839
ILLINOIS RURAL WATER ASSOC	8,047
IMCO UTILITY SUPPLY CO	8,429
INVERTEK DRIVES MIDWEST LLC	6,222
J & J SEPTIC TANK CLEANING	8,048
JEWELL PSYCHOLOGICAL SERVICES	3,700
K.E. MISSOURI 1, LLC	8,261
KEY EQUIPMENT & SUPPLY CO	14,088
KGM	19,059
LANDGRAF, SEAN M.	4,674
LAZERWARE, INC.	13,228
MANCHESTER PACKAGING CO INC	3,131
METRO-AG WASTE INJECT SYS INC	44,075
MIDWEST AUTO CREATIONS INC	2,500
MISSION COMMUNICATIONS LLC	2,997
MO MACH & ENGINEERING CO INC	44,238
MOELLER BROTHERS INC	6,405
MOHR SOFTWATER & RED BUD PHCE	2,845
MONTGOMERY, TIMOTHY S	7,850
MOORE ASPHALT INC	33,950
MOTOR PUMP & SERVICES LLC	3,019
MOTOROLA SOLUTIONS INC	2,592
NATIONAL MAINTENANCE & REPAIR	9,986
NEVOIS CONSTRUCTION INC	2,776
NORTH COUNTY ELECTRIC , INC.	5,325
NORTH COUNTY NEWS INC	5,567
O.H. BISTRO, LLC	8,000
OAKLEY FERTILIZER	3,803
PARKS & RECREATION FUND	80,000

**City of Red Bud Vendors Over \$2500  
Year Ending 4-30-2022**

POSTMASTER CITY OF RED BUD	10,372
R & N TREE SERVICE	10,000
RANDOLPH CNTY PROGRESS COMM	3,850
RANDOLPH COUNTY SHERIFF'S OFFICE	8,236
RANDOLPH COUNTY YMCA	24,206
RAY LAW, LLC	31,580
RED BUD CHAMBER OF COMMERCE	4,385
RELIABLE SANITATION SERV INC	5,837
ROGER'S REDI MIX INC	12,620
RON JOHNSON	14,742
ROY WOLFMEIER TRUCK SERV., LLC	13,436
SAMPLE BROTHERS INC	7,480
SCHLEIFER 66 SERVICE	11,865
SECURE ONE SELF	16,907
SENTINEL EMERGENCY SOLUTIONS	3,600
SEWER BOND & INTEREST FUND	81,000
SHAWGO SERVICE	6,009
SIDENER ENVIRONMENTAL SERV INC	6,566
SOLBERG MFG., INC.	2,793
SOUTHERN ILLINOIS POWER CO-OP	64,132
SOUTHWESTERN ILLINOIS COLLEGE	4,756
STERNBERG LANTERNS	30,360
SUSPENDED AQUATIC MENTOR INC.	3,899
SYMMETRY ENERGY SOLUTIONS, LLC	1,072,622
T & M CONTROLS	18,460
THE DAVEY TREE EXPERT CO.	3,740
TRUE RX MANAGEMENT SERVICES	48,130
UHS PREMIUM BILLING (UHC)	200,541
ULTRA PLAY SYSTEMS INC	8,474
USA BLUEBOOK	4,913
UTILITY SAFETY & DESIGN, INC	17,066
VERIZON WIRELESS	3,907
VOLKERT INC	57,104
WARNING LITES OF SOUTHERN ILLINOIS LLC	3,251
WATER SOLUTIONS UNLIMITED, INC	79,101
WATSON'S OFFICE CITY	5,378
WEIR DODGE-CHRYSLER	31,295
WEIR FORD-MERCURY LLC	10,321
ZANE WILLIAMS	8,160
Other Disbursements Less Than \$2,500	132,231

**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, 2022

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Current assets			
Cash and cash equivalents	\$ 6,891,594	\$ 5,741,842	\$ 12,633,436
Current loans receivable	86,543	-	86,543
Total current assets	<u>6,978,137</u>	<u>5,741,842</u>	<u>12,719,979</u>
Noncurrent assets			
Noncurrent loans receivable	335,252	-	335,252
Capital assets, net of depreciation	5,121,092	8,541,507	13,662,599
Total noncurrent assets	<u>5,456,344</u>	<u>8,541,507</u>	<u>13,997,851</u>
<b>TOTAL ASSETS</b>	<u>\$ 12,434,481</u>	<u>\$ 14,283,349</u>	<u>\$ 26,717,830</u>
<b>LIABILITIES</b>			
Current liabilities			
Current portion of long term debt	\$ -	\$ 93,978	\$ 93,978
Total current liabilities	<u>-</u>	<u>93,978</u>	<u>93,978</u>
Noncurrent liabilities			
Consumer deposits	-	111,000	111,000
Notes payable	-	108,878	108,878
Total noncurrent liabilities	<u>-</u>	<u>219,878</u>	<u>219,878</u>
<b>TOTAL LIABILITIES</b>	<u>\$ -</u>	<u>\$ 313,856</u>	<u>\$ 313,856</u>
<b>NET POSITION</b>			
Net investment in capital assets	\$ 5,121,092	\$ 8,338,651	\$ 13,459,743
Restricted:			
Park	1,184,945	-	1,184,945
Library	117,557	-	117,557
Motor fuel tax	1,266,015	-	1,266,015
Unrestricted	4,744,872	5,630,842	10,375,714
<b>TOTAL NET POSITION</b>	<u>\$ 12,434,481</u>	<u>\$ 13,969,493</u>	<u>\$ 26,403,974</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, 2022**

	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	Governmental Activities	Primary Government	
						Business-type Activities	Total
<b>FUNCTIONS/PROGRAMS</b>							
Primary government:							
Governmental activities:							
General government	\$ 369,169	\$ 110,294	\$ 263,746	\$ -	\$ 4,871	\$ -	\$ 4,871
Public safety	934,786	-	-	-	(934,786)	-	(934,786)
Highway and streets	612,481	-	-	-	(612,481)	-	(612,481)
Culture and recreation	534,233	5,850	147,086	-	(381,297)	-	(381,297)
Total governmental activities	2,450,669	116,144	410,832	-	(1,923,693)	-	(1,923,693)
Business-type:							
Electric	6,152,452	6,247,038	-	-	-	94,586	94,586
Gas	1,694,868	1,770,689	-	-	-	75,821	75,821
Water	625,727	608,574	-	-	-	(17,153)	(17,153)
Sewer	476,282	466,689	-	-	-	(9,593)	(9,593)
Total business-type activities	8,949,329	9,092,990	-	-	-	143,661	143,661
<b>Total</b>	<b>\$ 11,399,998</b>	<b>\$ 9,209,134</b>	<b>\$ 410,832</b>	<b>\$ -</b>	<b>(1,923,693)</b>	<b>143,661</b>	<b>(1,780,032)</b>
General revenues:							
Taxes:							
Property taxes					553,373	159,393	712,766
Sales taxes					1,252,345	-	1,252,345
Replacement taxes					34,487	-	34,487
Motor fuel taxes					226,590	-	226,590
Income taxes					524,520	-	524,520
Other taxes					12,123	-	12,123
Gaming taxes					103,206	-	103,206
Interest income					26,518	15,709	42,227
Rents					56,301	-	56,301
Franchise fees					26,533	-	26,533
Reimbursements					53,799	-	53,799
Miscellaneous					8,514	-	8,514
Total general revenues					2,878,309	175,102	3,053,411
Changes in net position:					954,616	318,763	1,273,379
Net position - beginning					11,479,865	13,650,730	25,130,595
Net position - ending					\$ 12,434,481	\$ 13,969,493	\$ 26,403,974

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, 2022

Revenues:	General	Park Fund	Library Fund	Motor Fuel Tax Fund	Total Governmental Funds
<b>Taxes:</b>					
Property	\$ 393,431	\$ 60,883	\$ 99,059	\$ -	553,373
Sales and use	1,252,345	-	-	-	1,252,345
<b>Intergovernmental:</b>					
Replacement tax	25,269	-	9,218	-	34,487
Motor fuel tax	-	-	-	226,590	226,590
Income tax	524,520	-	-	-	524,520
Other taxes	12,123	-	-	-	12,123
Gaming tax	-	103,206	-	-	103,206
Grants - other	354,287	-	29,586	-	383,873
Licenses and permits	38,462	-	-	-	38,462
Fines and forfeitures	2,241	-	-	-	2,241
Charges for services	69,591	-	5,850	-	75,441
Interest income	19,129	3,329	144	3,916	26,518
Rents	54,291	2,010	-	-	56,301
Franchise fees	-	26,533	-	-	26,533
Donations	19,460	7,499	-	-	26,959
Reimbursements	53,799	-	-	-	53,799
Miscellaneous	6,684	163	1,667	-	8,514
<b>Total revenues</b>	<b>2,825,632</b>	<b>203,623</b>	<b>145,524</b>	<b>230,506</b>	<b>3,405,285</b>
<b>Expenditures:</b>					
<b>Current operations:</b>					
General government	333,630	-	-	-	333,630
Public safety	884,393	-	-	-	884,393
Highways and streets	497,702	-	-	76,442	574,144
Culture and recreation	180,549	198,099	107,913	-	486,561
Capital outlay	44,844	10,207	-	-	55,051
<b>Total expenditures</b>	<b>1,941,118</b>	<b>208,306</b>	<b>107,913</b>	<b>76,442</b>	<b>2,333,779</b>
<b>Excess (deficiency) of revenue over expenditures</b>	<b>884,514</b>	<b>(4,683)</b>	<b>37,611</b>	<b>154,064</b>	<b>1,071,506</b>
<b>Other financing sources (uses):</b>					
Classification of long term loans receivable	89,648	-	-	-	89,648
Transfers between funds	(143,829)	134,500	9,329	-	-
Net other sources and uses of financial resources	(54,181)	134,500	9,329	-	89,648
<b>Excess (deficiency) of revenue over expenditures and other sources and (uses)</b>	<b>830,333</b>	<b>129,817</b>	<b>46,940</b>	<b>154,064</b>	<b>1,161,154</b>
<b>Fund balances - beginning</b>	<b>3,579,287</b>	<b>1,055,128</b>	<b>70,617</b>	<b>1,111,951</b>	<b>5,816,983</b>
<b>Fund balances - ending</b>	<b>\$ 4,409,620</b>	<b>\$ 1,184,945</b>	<b>\$ 117,557</b>	<b>\$ 1,266,015</b>	<b>\$ 6,978,137</b>

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 2018, 2019, AND 2020

	Tax Year		
	<u>2018</u>	<u>2019</u>	<u>2020</u>
<b>ASSESSED VALUATION:</b>	\$ 84,418,187	\$ 86,167,284	\$ 87,704,141
<b>TAX RATES PER \$100 OF ASSESSED VALUATION:</b>			
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>
<b>TAXES EXTENDED:</b>			
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>
<b>TAXES COLLECTED:</b>	\$ 663,058	\$ 684,287	\$ 712,766
Less: Road and Bridge Taxes	(88,061)	(99,179)	(102,184)
<b>ADJUSTED TAXES COLLECTED:</b>	<u>\$ 574,997</u>	<u>\$ 585,108</u>	<u>\$ 610,582</u>
<b>% COLLECTED ON THOSE EXTENDED:</b>	<u>96.74%</u>	<u>94.84%</u>	<u>94.87%</u>