

REGULAR BOARD MEETING AGENDA – SEPTEMBER 8, 2015 - 7:30 P.M.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Minutes of Previous Meeting
 - 4 – 1. August 17, 2015 – Regular Board Meeting – **Exhibit A**
5. Finance
 - 5 – 1. Finance Committee Meeting – Wednesday, August 26, 2015 - 6:00 p.m. - **Exhibit B**

5 – a. Board Report – MFT:	\$ 13,221.90
5 – b. Board Report – General:	\$ 627,942.13
5 – c. Board Report – Utility Refunds:	\$ 732.00
 - 5 – 2. Recommend Approval of FY2015 Audit – **Exhibit C**
6. Treasurer’s Report
7. Attorney’s Report – Executive Session to Discuss Litigation, 5 ILCS 120/2 – (c)(11)
8. ESDA Report
9. Public Participation
10. Reports and Correspondence
 - 10 – 1. Zoning Administrator’s Report – **Exhibit D**
11. Recommendations of Boards and Commissions – None.
12. Contracts, Releases, Agreements and Annexations – None.
13. Bids – None.
14. Resolutions – None.
15. Ordinances – None.
16. Old Business
17. Committee Meeting Minutes
 - 17 – 1. Legal/Ordinance Committee Meeting – Wednesday, August 26, 2015 - 5:30 p.m. – **Exhibit E**
 - 17 – 2. Personnel/Police Committee Meeting – Wednesday, August 26, 2015 – 6:30 p.m. – **Exhibit F**
 - 17-2a. Recommend Approval of Officer Flynn’s End of Probationary Status
 - 17 – 3. Committee as a Whole Meeting – Tuesday, September 8, 2015 – 6:00 p.m. - unavailable
18. New Business
20. Upcoming Meetings
 - 20 – 1. Electric Committee Meeting - Wednesday, September 16, 2015 - 5:30 p.m.
 - 20 – 2. Water/Sewer Committee Meeting – Wednesday, September 16, 2015 – 6:00 p.m.
 - 20 – 3. Streets Committee Meeting – Wednesday, September 16, 2015 – 6:30 p.m.
 - 20 – 4. Board Meeting – Monday, September 21, 2015 – 7:30 p.m.
21. Village President’s and Trustees’ Comments
22. Staff Comments
23. Adjournment

At said Board Meeting, the Village Board of Trustees may vote on whether or not to hold an Executive Session to discuss the selection of a person to fill a public office [5 ILCS, 120/2 - (c)(3)]; personnel [5 ILCS, 120/2 - (c)(1)]; litigation [5 ILCS, 120/2 - (c)(11)]; real estate transactions [5 ILCS, 120/2 - (c)(5)].

VILLAGE PRESIDENT
Seth Speiser

VILLAGE CLERK
Jerry Menard

VILLAGE TRUSTEES
Mathew Trout
Dean Pruett
Elizabeth Niebruegge
Lisa Meehling
Ray Matchett, Jr.
Mike Blaies

VILLAGE OF FREEBURG

FREEBURG MUNICIPAL CENTER
14 SOUTHGATE CENTER, FREEBURG, IL 62243
PHONE: (618) 539-5545 • FAX: (618) 539-5590
Web Site: www.freeburg.com

EXHIBIT A

VILLAGE ADMINISTRATOR
Tony Funderburg

VILLAGE TREASURER
Bryan A. Vogel

PUBLIC WORKS DIRECTOR
John Tolan

POLICE CHIEF
Stanley Donald

VILLAGE ATTORNEY
Weilmuenster Law Group, P.C

FREEBURG REGULAR BOARD MEETING MONDAY, AUGUST 17, 2015 @ 7:30 P.M. BOARD MEETING MINUTES

CALL TO ORDER: Mayor Seth Speiser called the Regular Board Meeting to order at 7:30 p.m., on Monday, August 17, 2015 in the Freeburg Municipal Board Room.

PLEDGE OF ALLEGIANCE; Those present and the Board Members recited the Pledge of Allegiance.

ROLL CALL: Trustee Mike Blaies – here; Trustee Matt Trout – here; Trustee Elizabeth Niebruegge – here; Trustee Ramon Matchett, Jr. – here; Trustee Lisa Meehling – here; Trustee Dean Pruett – here; Mayor Seth Speiser – here; (7 present, 0 absent). Mayor Speiser announced there is a quorum.

EXHIBIT A:

Mayor Speiser stated we have the minutes for approval from the Regular Board Meeting Monday, August 3, 2015 for approval.

Trustee Elizabeth Niebruegge motioned to accept the minutes from the Regular Board Meeting Monday, August 3, 2015 with corrections and Trustee Matt Trout seconded. All voting aye, the motion carried.

FINANCE: None.

TREASURER'S REPORT: None.

ATTORNEY'S REPORT: None.

ESDA REPORT: None.

PUBLIC PARTICIPATION: None.

EXHIBIT B:

REPORTS AND CORRESPONDANCE:

1. Zoning Administrator's Report: Mayor Speiser said we have our Zoning Administrator's Report. Zoning Administrator Henning updated us on his Zoning Report. Trustee Trout asked Gary has he heard anything from the Freeburg Auto Body Shop about the ribbon cutting. Gary said the owner said he is so busy right now he has to put this on hold. Gary said he talked to Karen Blomenkamp about the trailer being moved. Karen said she is just about ready to move it.

Village of Freeburg Board Meeting Minutes
Monday, August 17, 2015
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EXHIBIT C:

2. Trikote's Pay Request #3: Mayor Speiser stated we have Trikote's Pay request #3 in the amount of \$49,316.40.

Trustee Dean Pruett motioned to pay Trikote's Pay Request #3 in the amount of \$49,316.40 and Trustee Ramon Matchett, Jr. seconded the motion. ROLL CALL: Trustee Dean Pruett – aye; Trustee Ramon Matchett, Jr. – aye; Trustee Lisa Meehling – aye; Trustee Elizabeth Niebruegge – aye; Trustee Mike Blaies – aye; Trustee Matt Trout – aye; (6 ayes, 0 nays, 0 absent). All voting aye, motion carried.

EXHIBIT D:

3. Rhutasel & Associates Pay Request #2: Mayor Speiser stated we have Rhutasel & Associates pay request in the amount of \$3,666.34.

Trustee Elizabeth Niebruegge motioned to pay Rhutasel & Associates Pay Request #2 in the amount of \$3,666.34 and Trustee Matt Trout seconded the motion. ROLL CALL: Trustee Elizabeth Niebruegge – aye; Trustee Matt Trout – aye; Trustee Mike Blaies – aye; Trustee Dean Pruett – aye; Trustee Lisa Meehling – aye; Trustee Ramon Matchett, Jr. – aye; (6 ayes, 0 nays, 0 absent). All voting aye, motion carried.

RECOMMENDATIONS OF BOARDS AND COMMISSIONS: None.

CONTRACTS, RELEASES, AGREEMENTS AND ANNEXATIONS. None.

BIDS: None.

RESOLUTIONS: None.

EXHIBIT E:

ORDINANCES:

Mayor Speiser stated we have Ordinance #1553. An Ordinance Declaring Certain Personal Property to be Surplus Property and Authorizing the Sale of disposition Thereof.

Trustee Mike Blaies motioned to adopt Ordinance #1553 by title only and Trustee Elizabeth Niebruegge seconded the motion. ROLL CALL: Trustee Mike Blaies – aye; Trustee Elizabeth Niebruegge – aye; Trustee Lisa Meehling – aye; Trustee Dean Pruett – aye; Trustee Matt Trout – aye; Trustee Ramon Matchett, Jr. – aye; (6 ayes, 0 nays, 0 absent). All voting aye, motion carried.

OLD BUSINESS: None.

NEW BUSINESS: None.

APPOINTMENTS: None.

COMMITTEE MEETING REPORTS:

EXHIBIT F:

Electric Committee Meeting:

Trustee Mike Blaies called the meeting of Electric Committee to order at 5:30 p.m. on Wednesday, August 12, 2015.

The following items were talked about or discussed:

OLD BUSINESS:

1. Surplus Temporary Service Equipment: Trustee Blaies said Shane has failed Transformers and he would like to surplus them. We just passed this to be done on the agenda earlier.

2. IMEA Grant Program: Trustee Blaies said we have another business in town who is going to use some of the grant. Trustee Blaies said he would like to make a motion.

Trustee Mike Blaies motioned that Sentinel Emergency Solutions receive the IMEA Lighting Grant not to exceed \$629.30 and Trustee Ramon Matchett, Jr. seconded the motion. ROLL CALL: Trustee Mike Blaies – aye; Trustee Ramon Matchett, Jr. – aye; Trustee Matt Trout – aye; Trustee Lisa Meehling – aye; Trustee Elizabeth Niebruegge – aye; Trustee Dean Pruett – aye; (6 ayes, 0 nays, 0 absent). All voting aye, motion carried.

3. Urge Testing Results: Trustee Blaies said the testing was done in July and all the generators passed.

NEW BUSINESS:

1. IMEA Power Sales Contract Revision: There was only one change to the contract. This will save us money starting in February of next year.

EXHIBIT G:

Public Works Committee Meeting: (Trash/Water/Sewer)

Trustee Dean Pruett called the meeting of Public Works Committee to order at 6:00 p.m. on Wednesday, August 12, 2015.

The following item or items were talked about or discussed:

OLD BUSINESS:

1. Sewer project: Trustee Pruett said we are getting ready to go out for bid. We will have some extra money owed with respect to the railroad permit.

2. Countryside Lane annexations: Trustee Pruett said Attorney Manion knows this project is a priority and he is working on it. John will start putting the line in on our property when the guys have some time.

3. Water Tower Painting: The Water Tower is being painted and should be done in 3-4 weeks.

4. Water Line Extension on Rentchler Road: We should be moving forward on this project real soon.

NEW BUSINESS: None.

EXHIBIT H:

Public Property Committee Meeting: (Streets/Municipal Center/Pool/Parks & Recreation)

Trustee Elizabeth Niebruegge called the Public Property Committee Meeting to order at 6:30p.m. on Wednesday, August 12, 2015.

The following items were talked about or discussed under:

POOL:

OLD BUSINESS:

1. Pool: Trustee Niebruegge state we went over the numbers for the pool. We had a wet June, but we are still doing pretty well.
2. Storm Shelter Bids: We are waiting on some grant information for the building at the pool.
3. Pool Cover and Slide: We plan to purchase the pool cover this year and the slide which will be purchase in the next fiscal year.

NEW BUSINESS:

1. Pool Inspection: The inspection did not go very well. John was not sure why the levels were out of line. We do have everything figured out now. We have not heard back from the high school if they are going to use the pool or not. Tony said it looks like it might be next year when they will use it.

STREETS:

OLD BUSINESS:

1. Safe Routes to School: Trustee Niebruegge said a punch list has been compiled for John and Tony to review and make sure it's a complete list.
2. MFT/Ditch on North Main: A change of plans have been submitted to IDOT. We oiled 4 alleys on July 31st and some areas for the schools. We will be oiling the remaining areas in town September 8th - 11th.
3. Drainage Problem Areas/Southgate Dr./Countryside Lane: Public Works Director Tolan has a meeting set up with Jack Emge to review the Southgate Drive project. John has a meeting set up with the farmer to resolve the issues IDOT raise on the Countryside Lane project.
4. Shady Lane Dispute: We are so close to having this issue completed.

5. Community Compost Area/Leaf Program: Trustee Niebruegge said with the loss of revenue from the state, we need to scale back the leaf and limb pickup program. We are trying to figure out how to handle this issue.

NEW BUSINESS:

1. Storm water Run-Off/Drainage Issues: Public works Director Tolan said we will prioritize the requests, and will advise the resident if you don't want to wait, you can fix it yourself.

2. Fire Department for Muscular Dystrophy: Trustee Niebruegge said we have received the annual request from the Fire Department for their Muscular Dystrophy collection. And the committee approved the request to collect donations on August 29, 2015 from 9:00 a.m. to 1:00 p.m. with a rain out date of Sunday, August 30, 2015 from 9:00 a.m. to 1:00 p.m.

3. Chili Cook-Off: The annual Chili Cook-Off will be held Saturday, October 10, 2015 at the Village Park. Trustee Niebruegge said she would like to make a motion.

Trustee Elizabeth Niebruegge motioned to close off Belleville/White/High/Monroe streets for the Chili Cook-Off and Trustee Matt Trout seconded the motion. All voting aye, motion carried.

UPCOMING MEETINGS:

Legal/Ordinance Committee Meeting – Wednesday, August 26, 2015 – 5:30 p.m.

Finance Committee Meeting – Wednesday, August 26, 2015 – 6:00 p.m.

Personnel/Police Committee Meeting – Wednesday, August 26, 2015 – 6:30 p.m.

CLOSED IN OBSERVANCE OF LABOR DAY – MONDAY, SEPTEMBER 7, 2015

Committee As A Whole Meeting – Tuesday, September 8, 2015 – 6:00 p.m.

Board Meeting – Tuesday, September 8, 2015– 7:30 p.m.

VILLAGE MAYOR & TRUSTEES' COMMENTS:

Trustee Dean Pruett – No thank you.

Trustee Ramon Matchett, Jr. – No thank you.

Trustee Mike Blaies – No thank you.

Village Clerk Jerry Menard – Remember to sign up for the classes at SWIC.

Trustee Matt Trout – The K-9 golf tournament was a huge success. He would like to thank all of the sponsors and everyone who played golf. We raised just over \$9,200 profit for the new police dog to be trained.

Trustee Lisa Meehling – No thank you.

Trustee Elizabeth Niebruegge – She congratulated Matt for putting all that hard work in to the golf tournament.

STAFF COMMENTS:

Village Administrator Tony Funderburg – As far as the parade he will send an email out to everyone where we will meet up at.

Village Attorney Brian Manion: – Matt you did a great job putting the golf outing together. We had a great time.

Village Zoning Administrator Gary Henning – Matt you did a great job.

Public Works Director John Tolan: No thank you.

Village Treasurer Bryan Vogel – No thank you.

Mayor Speiser – He thanked everyone for coming this evening.

Mayor Speiser called ESDA Coordinator Gene. Gene update us on the weather and what we could expect for the homecoming. He explained what happened when the lighting cause failure to the computer system at the village hall.

ADJOURNMENT:

Mayor Speiser called for motion to adjourn the meeting.

Trustee Matt Trout motioned to adjourn the meeting at 7:47p.m. and Trustee Dean Pruett seconded the motion. All voting aye, motion carried.


Jerry Lynn Menard
Village Clerk

VILLAGE PRESIDENT
Seth Speiser

VILLAGE CLERK
Jerry Menard

VILLAGE TRUSTEES
Mathew Trout
Dean Pruett
Elizabeth Niebruegge
Lisa Meehling
Ray Matchett, Jr.
Mike Blaies

VILLAGE OF FREEBURG

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PUBLIC WORKS DIRECTOR
John Tolan

POLICE CHIEF
Stanley Donald

VILLAGE ATTORNEY
Weilmuenster Law Group, P.C

Finance Committee Meeting
(Finance/Industrial Park/Economic Development/Budget)
(Matchett/Meehling/Niebruegge/Trout)
Wednesday, August 26, 2015 at 6:00 p.m.

Chairman Ray Matchett officially called the meeting of the Finance Committee to order at 6:00 p.m. on Wednesday, August 26, 2015. Those in attendance were Chairperson Ray Matchett, Trustee Lisa Meehling, Trustee Elizabeth Niebruegge, Trustee Matt Trout, Mayor Seth Speiser, Treasurer Bryan Vogel, Trustee Mike Blaies, Trustee Dean Pruett, Village Clerk Jerry Menard (absent), Village Administrator Tony Funderburg, Finance Clerk Debbie Pierce and Office Manager Julie Polson. Guest present: Janet Baechle.

A. REVIEW OF BOARD LISTS: The Board Lists were reviewed by the committee. The following expenses were questioned: Deans Auto – one of our trucks was damaged when plowing; pool employees' reimbursement – a deduction was taken out too many times and needed to be paid back to them.

B. REVIEW OF INVESTMENTS: Treasurer Vogel said we have a significant amount of money coming up for renewal in January. He will go out to bid from all the banks the week before.

C. INCOME STATEMENT: Mayor Speiser asked if the state is still withholding the video gaming money, and Tony advised yes, we have not received any payments for 3 months. Tony said there are several entries that need to be fixed for the audit, and others that need to be reclassified. For example, we have chemicals in sewer that need to go into the pool. Some income payments have come in August but not recorded yet. For the most part, things are looking pretty good. There will be still some items coming out of the pool, we had a really bad beginning of the season. The movie nights were huge and we plan to try more of those things next year. Matt asked about salaries, and Debbie advised she is two payrolls behind. Trustee Matchett questioned EL other prof services, and Hodge Dwyer came out of that but Tony advised it will be reclassified to come out of EL legal.

D. TREASURER'S REPORT: Bryan is in a holding pattern until the audit is completed. Once that is accepted, he can resume the treasurer's reports.

E. OLD BUSINESS:

1. Approval of July 29, 2015 Minutes. Trustee Elizabeth Niebruegge motioned to approve the July 29, 2015 minutes and Trustee Matt Trout seconded the motion. All voting yea, the motion carried.
2. Attorney Invoices: None received by meeting.
3. Sign at Industrial Park: Tony said our guys are really busy right now.

4. Economic Development: Tony has nothing new on this.
5. 3-to-5 year plan/Strategic Plan: Tony said nothing has changed on this.
6. Newsletter: Within the next week, we will start working on the next edition. If you have anything, We will highlight the Chili cook off, Lights in the Park and Chalk it Up.

F. NEW BUSINESS:

1. FY 2015 Audit: Bryan will review the draft audit before the board meeting. There are no issues noted in their notes section. Tony would like to see this sent to the next board for approval. Bryan will advise Tony if he has any concerns prior to the board meeting.

Trustee Matt Trout motioned to recoomend to the full Board the FY2015 Audit for approval pending Treasurer Vogel's approval and Trustee Lisa Meehling seconded the motion. All voting yea, the motion carried.

G. PUBLIC PARTICIPATION: Janet asked if the state owes us for video gaming and Tony advised we are 3 months behind in that and tax revenues as well.

H. ADJOURN: *Trustee Matt Trout motioned to adjourn the meeting at 6:17 p.m. and Trustee Elizabeth Niebruegge seconded the motion. All voting yea, the motion carried.*



Julie Polson
Office Manager

SYS DATE: 07/27/15
FROM: 05/01/15

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 500
Monday July 27, 2015

SYS TIME: 09:38
[NB]

TO: 08/27/15

PAGE 1

PAYABLE TO CHECK DATE CHECK NO AMOUNT
INV NO GL NO DESCRIPTION DISTR

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VILLAGE OF FRG UTILITIES	05/07/15	2103	3384.66	
3/16/15-4/15/15	01-11-571	AD UTILITIES		363.50
	01-21-571	PD UTILITIES		242.34
	01-41-571	ST UTILITIES		53.94
	51-42-571	WR UTILITIES		343.40
	52-43-571	SR UTILITIES		1794.64
	53-40-571	EL UTILITIES		586.84

** TOTAL CHECKS ISSUED 3384.66

TOTAL FOR REGULAR CHECKS: 0.00

TOTAL UNPOSTED MANUAL CHECKS: 3,384.66

SYS DATE: 07/27/15
FROM: 05/27/15

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 501
Monday July 27, 2015

SYS TIME: 09:43
[NB]

TO: 08/27/15

PAGE 1

PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
VILLAGE OF FRG UTILITIES 4/15-5/15/15		06/07/15		2105	2102.05	
	01-11-571		AD UTILITIES			282.17
	01-21-571		PD UTILITIES			188.12
	01-41-571		ST UTILITIES			32.47
	51-42-571		WR UTILITIES			173.41
	52-43-571		SR UTILITIES			1194.07
	53-40-571		EL UTILITIES			231.81
** TOTAL CHECKS ISSUED					2102.05	
TOTAL FOR REGULAR CHECKS:					0.00	
TOTAL UNPOSTED MANUAL CHECKS:					2,102.05	

SYS DATE: 07/28/15
FROM: 06/28/15

Village of Freeburg
A / P BOARD LIST
REGISTER # 502
Tuesday July 28, 2015

SYS TIME: 08:11
[NB]

TO: 08/28/15

PAGE 1

PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
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WASHINGTON COUNTY		CLE07/28/15		49631	75.00	
VOF RACER	01-00-195		EXCHANGE			75.00

** TOTAL CHECKS ISSUED 75.00

TOTAL FOR REGULAR CHECKS: 75.00

SYS DATE: 07/29/15
 FROM: 06/29/15

Village of Freeburg
 A / P B O A R D L I S T
 REGISTER # 503
 Wednesday July 29, 2015

SYS TIME: 12:18
 [NB]

TO: 08/29/15

PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
ALL FLAGS, LLC 471892	01-11-652	07/29/15	AD OPERATING SUPPLIES	49636	171.65	171.65
CLEAN THE UNIFORM CO 31741153	51-42-571	07/29/15	WR UTILITIES	49637	1463.95	90.16
	52-43-471		SR UNIFORM RENTAL			90.16
	53-40-471		EL UNIFORM RENTAL			90.15
31743044	51-42-471		WR UNIFORM RENTAL			73.83
	52-43-471		SR UNIFORM RENTAL			73.83
	53-40-471		EL UNIFORM RENTAL			73.83
	51-42-652		WR OPERATING SUPPLIES			48.28
	52-43-652		SR OPERATING SUPPLIES			48.28
	53-40-562		EL TRAVEL EXPENSES			48.26
31744954	51-42-471		WR UNIFORM RENTAL			85.56
	52-43-471		SR UNIFORM RENTAL			85.56
	53-40-471		EL UNIFORM RENTAL			85.56
31746854	51-42-471		WR UNIFORM RENTAL			73.83
	52-43-471		SR UNIFORM RENTAL			73.83
	53-40-471		EL UNIFORM RENTAL			73.83
	51-42-652		WR OPERATING SUPPLIES			30.56
	52-43-652		SR OPERATING SUPPLIES			30.56
	53-40-652		EL OPERATING SUPPLIES			31.20
31748775	51-42-471		WR UNIFORM RENTAL			85.56
	52-43-471		SR UNIFORM RENTAL			85.56
	53-40-471		EL UNIFORM RENTAL			85.56
COVENTRY HEALTH CARE 64265425	01-00-151	07/29/15	DUE FROM EMPLOYEE INSURANCE	49638	22815.11	2434.80
	01-11-451		AD HEALTH INSURANCE			481.63
	01-21-451		PD HEALTH INSURANCE			8014.88
	01-41-451		ST HEALTH INSURANCE			2582.89
	51-42-451		WR HEALTH INSURANCE			2566.44
	52-43-451		SR HEALTH INSURANCE			2001.13
	53-40-451		EL HEALTH INSURANCE			4733.34
DEAN'S AUTO BODY & SALES VILL003	01-41-513	07/29/15	ST SERVICES, VEHICLE	49639	698.98	698.98
FLETCHER-REINHARDT CO. S112060.003	53-40-615	07/29/15	EL SUPPL, INFRASTRUCTURE	49640	67.80	67.80
FREEBURG DAIRY QUEEN 3755	58-55-657	07/29/15	SWP CONCESSION SUPPLIES	49641	140.00	140.00
HAWKINS, INC 3751198	51-42-652	07/29/15	WR OPERATING SUPPLIES	49642	2164.11	392.80

SYS DATE: 07/29/15
 FROM: 06/29/15

Village of Freeburg
 A / P B O A R D L I S T
 REGISTER # 503
 Wednesday July 29, 2015

SYS TIME: 12:18
 [NB]

TO: 08/29/15

PAGE 2

PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
	52-43-656		SR CHEMICALS			637.44
	58-55-656		SWP CHEMICALS			1133.87
ILLINOIS EPA		07/29/15		49643	5000.00	
IL0020753/A'15	52-43-530		SR NPDES STATE PERMIT			2500.00
IL0032310/A'15	52-43-530		SR NPDES STATE PERMIT			2500.00
LOUTHAN, BILLIE		07/29/15		49644	141.00	
MEDICAL 7/29/15	01-11-534		AD MEDICAL			28.20
	51-42-534		WR MEDICAL			28.20
	52-43-534		SR MEDICAL			28.20
	53-40-534		EL MEDICAL			56.40
MICK'S AUTO REPAIR, INC		07/29/15		49645	407.00	
69089	01-41-513		ST SERVICES, VEHICLE			101.75
	51-42-513		WR SERVICES, VEHICLES			101.75
	52-43-513		SR SERVICES, VEHICLES			101.75
	53-40-513		EL SERVICES, VEHICLES			101.75
MOHR, JEFF		07/29/15		49646	366.31	
7/2/15 #1595689	51-42-561		WR DUES			10.00
MEDICAL 7/29/15	01-41-534		ST MEDICAL			142.52
	51-42-534		WR MEDICAL			106.89
	52-43-534		SR MEDICAL			53.45
	53-40-534		EL MEDICAL			53.45
NUTOYS LEISURE PRODUCTS		07/29/15		49647	5380.00	
43032	58-55-824		SWP UPGRADES			5380.00
PEPSI		07/29/15		49648	172.22	
38143908	58-55-657		SWP CONCESSION SUPPLIES			172.22
PIERCE, DEBORAH		07/29/15		49649	880.74	
MEDICAL 7/29/15	01-11-534		AD MEDICAL			27.86
	51-42-534		WR MEDICAL			55.73
	52-43-534		SR MEDICAL			55.73
	53-40-534		EL MEDICAL			83.60
	01-11-534		AD MEDICAL			82.23
	51-42-534		WR MEDICAL			164.46
	52-43-534		SR MEDICAL			164.46
	53-40-534		EL MEDICAL			246.67
POLSON, JULIE		07/29/15		49650	633.63	
MEDICAL 7/29/15	01-11-534		AD MEDICAL			158.41
	51-42-534		WR MEDICAL			158.41
	52-43-534		SR MEDICAL			158.41
	53-40-534		EL MEDICAL			158.40

SYS DATE: 07/29/15
 FROM: 06/29/15

Village of Freeburg
 A / P B O A R D L I S T
 REGISTER # 503
 Wednesday July 29, 2015

SYS TIME: 12:18
 [NB]

TO: 08/29/15

PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
T & R SERVICE, INC 76128 76155	53-40-512 53-40-512	07/29/15	EL SERVICES, EQUIPMT EL SERVICES, EQUIPMT	49651	551.00	386.00 165.00
TOLAN, JOHN MEDICAL 7/29/15	01-41-534 51-42-534 52-43-534 53-40-534	07/29/15	ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	49652	283.37	70.84 70.84 70.84 70.85
TOM'S SUPERMARKET 07/01/15 6/11/15 6/22/15	53-40-652 58-55-656 51-42-659 52-43-659 53-40-659	07/29/15	EL OPERATING SUPPLIES SWP CHEMICALS WR OTHER GEN SUPPLIES SR OTHER GEN SUPPLIES EL OTHER GEN SUPPLIES	49653	15.02	3.32 5.00 2.23 2.23 2.24
UNIVAR USA INC IL274856	01-41-652 51-42-652 52-43-652 53-40-652	07/29/15	ST OPERATING SUPPLIES WR OPERATING SUPPLIES SR OPERATING SUPPLIES EL OPERATING SUPPLIES	49654	641.80	160.45 160.45 160.45 160.45
UNUM LIFE INSURANCE CO OF AME AUGUST 2015	01-11-451 01-21-451 01-41-451 51-42-451 52-43-451 53-40-451	07/29/15	AD HEALTH INSURANCE PD HEALTH INSURANCE ST HEALTH INSURANCE WR HEALTH INSURANCE SR HEALTH INSURANCE EL HEALTH INSURANCE	49655	177.99	4.84 72.87 23.26 23.09 18.80 35.13
URBANSKI, TYLER MEDICAL 7/29/15	53-40-534	07/29/15	EL MEDICAL	49656	565.20	565.20
USA BLUEBOOK 692253	52-43-657	07/29/15	SR LAB SUPPLIES	49657	370.28	370.28
WILKERSON, JULIA WATER AEORBICS	58-55-519	07/29/15	SWP SERVICES, OTHER	49658	100.00	100.00
** TOTAL CHECKS ISSUED					43207.16	
TOTAL FOR REGULAR CHECKS:					43,207.16	

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AT&T		08/05/15		49659	512.22	
6185390208-7/15	52-43-552		SR TELEPHONE			35.22
6185392107-7/15	52-43-552		SR TELEPHONE			35.05
6185393094-7/15	52-43-552		SR TELEPHONE			29.69
6185393106-7/15	53-40-552		EL TELEPHONE			99.29
6185393654-7/15	52-43-552		SR TELEPHONE			32.81
6185394830-7/15	52-43-552		SR TELEPHONE			75.22
6185394835-7/15	52-43-552		SR TELEPHONE			75.22
6185395625-7/15	52-43-552		SR TELEPHONE			31.28
6185395916-7/15	52-43-552		SR TELEPHONE			29.68
6185399178-7/15	01-11-552		AD TELEPHONE			8.43
	51-42-552		WR TELEPHONE			8.43
	52-43-552		SR TELEPHONE			8.43
	53-40-552		EL TELEPHONE			8.41
6185399719-7/15	53-40-552		EL TELEPHONE			35.06
BATTERIES PLUS		08/05/15		49660	187.95	
378-106458-01	58-55-612		SWP SUPPLIES, EQUIPMT			187.95
BEELMAN READY MIX		08/05/15		49661	320.00	
122377	01-41-615		ST SIDEWALK MATERIAL SUPPLIES			320.00
BELLEVILLE SEED HOUSE		08/05/15		49662	154.00	
SO-048417	52-43-656		SR CHEMICALS			99.00
SO-048527	52-43-656		SR CHEMICALS			55.00
BELLEVILLE SUPPLY COMPANY		08/05/15		49663	9.72	
0445164-IN	53-40-653		EL SMALL TOOLS			9.72
BHMG ENGINEERS		08/05/15		49664	1050.00	
1019R.302	53-40-532		EL ENGINEERING			1050.00
CHARTER COMMUNICATIONS		08/05/15		49665	537.61	
0024538 8/2015	01-41-539		ST OTHER PROF SERVICES			39.49
	51-42-539		WR OTHER PROF SERVICES			39.49
	52-43-539		SR OTHER PROF SERVICES			39.49
	53-40-539		EL OTHER PROF SERVICES			39.48
0030451/7/15	01-11-539		AD OTHER PROF SERVICES			56.24
	51-42-539		WR OTHER PROF SERVICES			56.24
	52-43-539		SR OTHER PROF SERVICES			56.24
	53-40-539		EL OTHER PROF SERVICES			56.25
JULY 2015	01-41-539		ST OTHER PROF SERVICES			38.67
	51-42-539		WR OTHER PROF SERVICES			38.67
	52-43-539		SR OTHER PROF SERVICES			38.67
	53-40-539		EL OTHER PROF SERVICES			38.68
ELDEN, ROBERT		08/05/15		49666	326.04	

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MEDICAL 8/5/15	01-41-534		ST MEDICAL			81.51
	51-42-534		WR MEDICAL			81.51
	52-43-534		SR MEDICAL			81.51
	53-40-534		EL MEDICAL			81.51
FREEBURG DAIRY QUEEN 3756	58-55-657	08/05/15	SWP CONCESSION SUPPLIES	49667	220.00	220.00
FREEBURG TOWNSHIP AMEREN 7/2015	01-41-571	08/05/15	ST UTILITIES	49668	24.08	24.08
FROST ELECTRICAL SUPPLY COMPA S3523673.001	52-43-612	08/05/15	DISCOUNT TAKEN	49669	356.23	2.27-
S3528538.001	01-00-195		SR SUPPLIES, EQUIPMT			312.76
			DISCOUNT TAKEN			.46-
			EXCHANGE			46.20
HD SUPPLY POWER SOLUTIONS 2864952-00CR 2932974-00	53-40-615 53-40-615	08/05/15	EL SUPPL, INFRASTRUCTURE EL SUPPL, INFRASTRUCTURE	49670	663.48	496.52- 1160.00
HD SUPPLY WATERWORKS, LTD E141768	52-43-615	08/05/15	SR SUPPL, INFRASTRUCTURE	49671	578.19	578.19
IEPA #4 L17-3647	52-43-712 52-43-722	08/05/15	SR IEPA LOAN/PRIN L173647 SR IEPA LOAN INT L17-3647	49672	18648.07	12366.55 6281.52
IEPA 163060AAF/2015	53-40-578	08/05/15	EL PERMITS	49673	2258.00	2258.00
ILLINOIS ENVIRONMENTAL PROTEC #32-L17-1284	51-42-712 51-42-722	08/05/15	WR IEPA LOAN/PRIN L17-1284 WR IEPA LOAN INT L17-1284	49674	3568.23	3184.46 383.77
ILLINOIS PUBLIC RISK FUND 27012	01-11-454 01-16-454 01-21-454 01-41-454 51-42-454 52-43-454 53-40-454 58-55-454	08/05/15	AD WORKERS COMPENSATION ZO WORKERS COMPENSATION PD WORKERS COMPENSATION ST WORKERS COMPENSATION WR WORKER'S COMP INSURANCE SR WORKER'S COMP INSURANCE EL WORKER'S COMP INSURANCE SWP WORKER'S COMP INSURANCE	49675	6827.00	47.57 33.09 1436.72 2729.74 573.37 825.77 1037.33 143.41
JM TEST SYSTEMS 0471670-IN	53-40-511	08/05/15	EL SERVICES, BUILDING	49676	392.22	392.22

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KRAMPER, JANE JULY 2015	01-11-562	08/05/15	AD TRAVEL EXPENSE	49677	311.87	2.96
	51-42-562		WR TRAVEL EXPENSES			2.97
	52-43-562		SR TRAVEL EXPENSES			2.97
	53-40-562		EL TRAVEL EXPENSES			2.97
	13-44-551		GA POSTAGE			75.00
	51-42-551		WR POSTAGE			75.00
	52-43-551		SR POSTAGE			75.00
	53-40-551		EL POSTAGE			75.00
KRAMPER, ZACHARY 7/23/15 GENERAT	53-40-562	08/05/15	EL TRAVEL EXPENSES	49678	8.50	8.50
KRAUSS SHANE 7/23/15 GENERAT	53-40-562	08/05/15	EL TRAVEL EXPENSES	49679	8.50	8.50
LIGHT BRITE DISTRIBUTING, INC 85735	01-11-913	08/05/15	AD COMMUNITY RELATIONS	49680	2913.84	2913.84
LUCASH, CLARK MEDICAL 8/5/15	53-40-534	08/05/15	EL MEDICAL	49681	15.46	15.46
MOHR, JEFF MEDICAL 8/05/15	01-41-534	08/05/15	ST MEDICAL	49682	105.24	42.10
	51-42-534		WR MEDICAL			31.57
	52-43-534		SR MEDICAL			15.79
	53-40-534		EL MEDICAL			15.78
O'REILLY AUTOMOTIVE, INC 4826*123785	51-42-613	08/05/15	WR SUPPLIES, VEHICLES	49683	264.16	1.45
	01-41-613		ST SUPPLIES, VEHICLE			1.45
	52-43-613		SR SUPPLIES, VEHICLES			1.45
	53-40-613		EL SUPPLIES, VEHICLES			1.43
4826-123062	53-40-613		EL SUPPLIES, VEHICLES			1.29
4826-123795	52-43-612		SR SUPPLIES, EQUIPMT			29.99
4826-123998	53-40-613		EL SUPPLIES, VEHICLES			18.00-
4826-124000	53-40-613		EL SUPPLIES, VEHICLES			6.99
4826-124793	51-42-613		WR SUPPLIES, VEHICLES			93.35
4826-125060	53-40-652		EL OPERATING SUPPLIES			27.98
4826-12564	12-23-612		ES SUPP/EQUIPMT/BAT/PATC			95.11
4826-125884	53-40-652		EL OPERATING SUPPLIES			6.38
4826-126330	01-41-613		ST SUPPLIES, VEHICLE			9.92
4826-126590	01-41-613		ST SUPPLIES, VEHICLE			5.93-
4826-126716	53-40-613		EL SUPPLIES, VEHICLES			11.30
PDC LABORATORIES, INC		08/05/15		49684	495.00	

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805902	51-42-539			WR OTHER PROF SERVICES		495.00
PITNEY BOWES, INC 5502772587	RESERVE ACC08/05/15		49685		105.58	
	01-11-551			AD POSTAGE		21.10
	13-44-551			GA POSTAGE		21.12
	51-42-551			WR POSTAGE		21.12
	52-43-551			SR POSTAGE		21.12
	53-40-551			EL POSTAGE		21.12
RECREONICS 698297 699064		08/05/15	49686		805.73	
	58-55-612			SWP SUPPLIES, EQUIPMT		117.59
	58-55-612			SWP SUPPLIES, EQUIPMT		688.14
REGIONS COMMERCIAL 0009-JULY 2015	BANKCARD	08/05/15	49687		6898.69	
	01-11-611			AD SUPPLIES, BUILDING		523.91
	53-40-551			EL POSTAGE		21.35
	53-40-615			EL SUPPL, INFRASTRUCTURE		7.99
	53-40-652			EL OPERATING SUPPLIES		74.91
9068 JULY 2015	01-11-561			AD DUES		470.30
	51-42-560			WR-IML CONFERENCE		470.30
	52-43-560			SR-IML CONFERENCE		470.30
	53-40-560			EL-IML CONFERENCE		470.30
	01-21-654			PD JANITORIAL		57.22
	01-11-913			AD COMMUNITY RELATIONS		401.00
	01-11-519			AD SERVICES, OTHER		103.96
	01-11-651			AD OFFICE SUPPLIES		53.42
	51-42-651			WR OFFICE SUPPLIES		53.42
	52-43-651			SR OFFICE SUPPLIES		53.42
	53-40-651			EL OFFICE SUPPLIES		53.43
	01-11-551			AD POSTAGE		14.70
9084-JULY 2015	01-21-551			PD POSTAGE		34.02
	01-21-655			PD AUTO FUEL/OIL		44.00
9092-JULY 2015	01-11-611			AD SUPPLIES, BUILDING		140.83
	01-11-562			AD TRAVEL EXPENSE		39.61
	51-42-562			WR TRAVEL EXPENSES		39.61
	52-43-562			SR TRAVEL EXPENSES		39.61
	53-40-562			EL TRAVEL EXPENSES		39.61
	01-11-552			AD TELEPHONE		291.54
	01-11-560			AD-IML CONFERENCE		162.00
	51-42-560			WR-IML CONFERENCE		162.00
	52-43-560			SR-IML CONFERENCE		162.00
	53-40-560			EL-IML CONFERENCE		162.00
9358-JUKY 2015	01-41-614			ST SUPPLIES, STREET		59.45
	51-00-195			WR-BANK TRANSFERS EXCHANGE		1962.42
	51-42-551			WR POSTAGE		74.50
	51-42-652			WR OPERATING SUPPLIES		39.20
	52-43-652			SR OPERATING SUPPLIES		39.20

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	53-40-652			EL OPERATING SUPPLIES	39.20	
	52-43-619			SR SUPPLIES, OTHER	67.96	
RHUTASEL & ASSOCIATES, INC		08/05/15	49688		2967.00	
11863	51-42-853			WR WATER TOWER PAINTING/GOOSE BO	1233.00	
11864	52-43-880			SR NEW SEWER PLANT	1734.00	
ROYAL OAK RETRIEVER, LLC		08/05/15	49689		480.00	
80347	13-44-575			GA RECYCLING	240.00	
89560	13-44-575			GA RECYCLING	240.00	
SCHULTE SUPPLY		08/05/15	49690		879.16	
S1105939.001	51-42-652			WR OPERATING SUPPLIES	293.05	
	52-43-652			SR OPERATING SUPPLIES	293.05	
	53-40-652			EL OPERATING SUPPLIES	293.06	
SCHUTZENHOFER, MICHAEL		08/05/15	49691		4186.73	
MEDICAL 8/05/15	01-21-534			PD MEDICAL	4186.73	
SOUTHWESTERN IL MUNICIPAL CLE		08/05/15	49692		15.00	
2015/2016	01-11-561			AD DUES	3.75	
	51-42-561			WR DUES	3.75	
	52-43-561			SR DUES	3.75	
	53-40-561			EL DUES	3.75	
SUPERIOR INDUSTRIAL SUPPLY		08/05/15	49693		17.57	
1901553102				DISCOUNT TAKEN	.18-	
	01-41-659			ST OTHER GEN SUPPLIES	4.43	
	51-42-659			WR OTHER GEN SUPPLIES	4.44	
	52-43-659			SR OTHER GEN SUPPLIES	4.44	
	53-40-659			EL OTHER GEN SUPPLIES	4.44	
SWITZER FOOD & SUPPLIES		08/05/15	49694		300.95	
42027	58-55-657			SWP CONCESSION SUPPLIES	81.10	
42185	58-55-657			SWP CONCESSION SUPPLIES	170.00	
42275	58-55-657			SWP CONCESSION SUPPLIES	49.85	
TEKLAB, INC		08/05/15	49695		101.00	
176019	52-43-539			SR OTHER PROF SERVICES	101.00	
USA BLUEBOOK		08/05/15	49696		255.16	
711017	51-42-612			WR SUPPLIES, EQUIPMT	255.16	
VERIZON WIRELESS		08/05/15	49697		1546.36	
9749525419	01-11-552			AD TELEPHONE	115.64	
	01-21-552			PD TELEPHONE	163.80	
	51-42-552			WR TELEPHONE	98.76	

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	52-43-552		SR TELEPHONE		98.76	
	53-40-552		EL TELEPHONE		98.76	
	01-00-193		EXCHANGE-EMPLOYEE CELL PHONES		348.37	
	01-00-193		EXCHANGE-EMPLOYEE CELL PHONES		622.27	
WEILMUNSTER & KECK		08/05/15		49698	5495.70	
JUNE 2015	01-11-533		AD LEGAL			1133.30
	01-16-533		ZO LEGAL			179.20
	51-42-533		WR LEGAL			752.27
	52-43-533		SR LEGAL			638.87
	53-40-533		EL LEGAL			651.47
JUNE 2015 PD	01-21-533		PD LEGAL			2140.59
** TOTAL CHECKS ISSUED					64810.24	
TOTAL FOR REGULAR CHECKS:					64,810.24	

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ENERGY CULVERT 2015-7-159	15-41-616	08/06/15	1448	MFT CULVERTS	661.36	661.36
WARNING LKITES OF SOUTHERN IL 3038	15-41-618	08/06/15	1449	MFT STREET SIGNS AND POST	427.70	42.50
3059	15-41-618			MFT STREET SIGNS AND POST		385.20
** TOTAL CHECKS ISSUED					1089.06	
TOTAL FOR REGULAR CHECKS:					1,089.06	

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CLINTON HILL GOLF COURSE		08/10/15	49699		4980.00	
80815	01-11-913			AD COMMUNITY RELATIONS		4700.00
80815-2	01-11-913			AD COMMUNITY RELATIONS		280.00
** TOTAL CHECKS ISSUED					4980.00	
TOTAL FOR REGULAR CHECKS:					4,980.00	

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AFFORDABLE AUTOMOTIVE 1768	01-21-513	08/11/15	49700	PD SERVICES, VEHICLE	414.88	414.88
BOEVING, JOEL JULY 2015	01-21-670	08/11/15	49701	PD POLICE CANINE	108.07	108.07
CHARTER COMMUNICATIONS 0030915 8/15 PD	01-21-552	08/11/15	49702	PD TELEPHONE	191.57	191.57
COMMUNICATION REVOLVING FUND T1542429	01-21-539	08/11/15	49703	PD OTHER PROF SERVICES	139.56	139.56
CSI 121742	01-41-615	08/11/15	49704	ST SIDEWALK MATERIAL SUPPLIES	150.00	150.00
DONALD, STANLEY MEDICAL 8/11/15	01-21-534	08/11/15	49705	PD MEDICAL	434.78	434.78
FREEBURG PRINTING & PUBLISHING 97157	01-11-913	08/11/15	49706	AD COMMUNITY RELATIONS	519.75	519.75
GAUCH, DONALD MEDICAL 8/11/15	01-41-534 51-42-534 52-43-534 53-40-534	08/11/15	49707	ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	2074.29	829.72 622.29 311.14 311.14
HALLETT, CHRISTINA REIMB 2015	58-00-382	08/11/15	49708	SWP RNTL INC-PARTY SALE	127.50	127.50
HENNING, GARY AUGUST 2015	01-11-552	08/11/15	49709	AD TELEPHONE	22.00	22.00
IMEA REVENUE FUND JULY 2015	53-40-576 53-00-395	08/11/15	49710	EL ELECTRICITY PURCHASES EL REFUNDS, REIMBURSE (Fuel)	329910.47	339657.77 9747.30-
KASPER, RANDY MEDICAL 8/11/15	53-40-534	08/11/15	49711	EL MEDICAL	40.00	40.00
KRAMPER, JANE MEDICAL	01-11-534 51-42-534 52-43-534 53-40-534	08/11/15	49712	AD MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	342.93	42.87 85.73 85.73 128.60
KRAMPER, ZACHARY		08/11/15	49713		400.00	

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REIMBURSE/CELL	01-00-193		EXCHANGE-EMPLOYEE CELL PHONES		400.00	
LUBY EQUIPMENT SERVICES V08403	01-41-512	08/11/15	ST SERVICES, EQUIPMT	49714	4585.04	378.86
	51-42-512		WR SERVICES, EQUIPMT			378.86
	52-43-512		SR SERVICES, EQUIPMT			378.86
	53-40-512		EL SERVICES, EQUIPMT			378.86
V08405	01-41-512		ST SERVICES, EQUIPMT			767.40
	51-42-512		WR SERVICES, EQUIPMT			767.40
	52-43-512		SR SERVICES, EQUIPMT			767.40
	53-40-512		EL SERVICES, EQUIPMT			767.40
MARQUARDT, TERRY MEDICAL 8/11/15	01-21-534	08/11/15	PD MEDICAL	49715	999.88	999.88
MEDNIK - RIVERBEND W644663-IN	01-41-652	08/11/15	ST OPERATING SUPPLIES	49716	186.03	46.50
	51-42-652		WR OPERATING SUPPLIES			46.51
	52-43-652		SR OPERATING SUPPLIES			46.51
	53-40-652		EL OPERATING SUPPLIES			46.51
METROPOLITAN ENFORCEMENT GROU 2015	01-21-539	08/11/15	PD OTHER PROF SERVICES	49717	4354.00	4354.00
MORROW BROTHERS FORD 7290	01-21-841	08/11/15	PD VEHICLES	49718	31399.00	31399.00
MUNICIPAL ELECTRONICS INC 062693	01-21-512	08/11/15	PD SERVICES, EQUIPMT	49719	94.55	94.55
PIERCE, DARREN MISC DEDUCTION	58-55-421	08/11/15	SWP MANAGER SALARIES	49720	112.00	112.00
ROSENBERG, KEN MAILBOX 2015	01-41-614	08/11/15	ST SUPPLIES, STREET	49721	19.61	19.61
ROUSE, JILLIAN ACE REIMB REIMB	58-55-652	08/11/15	SWP OPERATING SUPPLIES	49722	76.37	6.37
	58-55-421		SWP MANAGER SALARIES			70.00
SCHULTZ, SCOTT REIMBURSEMENT	58-55-421	08/11/15	SWP MANAGER SALARIES	49723	174.00	174.00
SHAFFERS TIRE SERVICE 35628	01-21-513	08/11/15	PD SERVICES, VEHICLE	49724	94.00	48.00
	01-21-613		PD SUPPLIES, VEHICLE			46.00
SMITHTON LUMBER CO		08/11/15		49725	37.48	

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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	DESCRIPTION	AMOUNT	DISTR
108885	52-43-619			SR SUPPLIES, OTHER		2.20
109027	01-41-652			ST OPERATING SUPPLIES		9.90
109204	01-41-652			ST OPERATING SUPPLIES		25.38
SURETY REFRIGERATION 36053	SERV 58-55-593	08/11/15	49726	SWP RENTALS	206.00	206.00
TRACTOR SUPPLY CREDIT PLAN JULY 2015	53-40-620	08/11/15	49727	EL POWER PLANT PARTS	99.98	99.98
WASTE MANAGEMENT OF ST LOUIS 0077979-1841-9 6224805-2052-8	13-44-575 13-44-573	08/11/15	49728	GA RECYCLING GA GARBAGE DISPOSAL	16944.00	1200.00 15744.00
WIRELESS USA 235594	12-23-652	08/11/15	49729	ES OPERATING SUPPLIES	180.00	180.00
** TOTAL CHECKS ISSUED					394437.74	
TOTAL FOR REGULAR CHECKS:					394,437.74	

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
AIRGAS USA, LLC 9929542216	53-40-612	08/19/15	EL SUPPLIES, EQUIPMT	49737	25.86	25.86
BEL-O PEST SOLUTIONS, INC 103764	01-11-519 01-21-539	08/19/15	AD SERVICES, OTHER PD OTHER PROF SERVICES	49738	45.00	22.50 22.50
BELLEVILLE NEWS-DEMOCRAT M0401258	52-43-553	08/19/15	SR PUBLISH, ADVERTISING	49739	334.95	334.95
BERGKOETTERS GARAGE R055644 R055645	01-21-513 01-21-513	08/19/15	PD SERVICES, VEHICLE PD SERVICES, VEHICLE	49740	362.21	359.21 3.00
BESHEARS, DAVID MEDICAL 8/19/15	01-41-534 51-42-534 52-43-534 53-40-534	08/19/15	ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	49741	68.83	27.53 20.65 10.32 10.33
BLOMENKAMP, GREG MEDICAL 8/19/15	01-41-534 51-42-534 52-43-534 53-40-534	08/19/15	ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	49742	192.55	77.02 57.77 28.88 28.88
CASEY'S GENERAL STORES 16290 7/15	01-41-655 52-43-655 53-40-655 51-42-655 58-55-657 01-21-655	08/19/15	ST AUTO FUEL/OIL SR AUTO FUEL/OIL EL AUTO FUEL/OIL WR AUTO FUEL/OIL SWP CONCESSION SUPPLIES PD AUTO FUEL/OIL	49743	3313.32	278.60 278.60 278.60 278.60 58.64 2140.28
CN SOUTHERN REGION FILE P-10564	52-43-811	08/19/15	SR LAND/EASEMT ACQUISTN	49744	4800.00	4800.00
DAVE SCHMIDT TRK SERVICE 79133	01-41-513 51-42-513 52-43-513 53-40-513	08/19/15	ST SERVICES, VEHICLE WR SERVICES, VEHICLES SR SERVICES, VEHICLES EL SERVICES, VEHICLES	49745	661.48	165.37 165.37 165.37 165.37
ECKELS, GREGORY MEDICAL 8/19/15	01-41-534 51-42-534	08/19/15	ST MEDICAL WR MEDICAL	49746	250.00	100.00 75.00

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	52-43-534		SR MEDICAL			37.50
	53-40-534		EL MEDICAL			37.50
ELDEN, ROBERT MEDICAL 8/19/15		08/19/15		49747	1894.10	
	01-41-534		ST MEDICAL			473.53
	51-42-534		WR MEDICAL			473.53
	52-43-534		SR MEDICAL			473.53
	53-40-534		EL MEDICAL			473.51
EXPRESS DESIGN GROUP, INC 12805		08/19/15		49748	907.00	
	01-11-888		AD STAFF ID ITEMS			907.00
FLYNN, CHRISTOPHER MEDICAL 8/19/15		08/19/15		49749	2806.63	
	01-21-534		PD MEDICAL			2806.63
FREEBURG PRINTING & PUBLISHING 97154		08/19/15		49750	682.25	
	01-21-554		PD PRINTING, COPYING			261.00
	01-41-614		ST SUPPLIES, STREET			261.00
97173	01-11-651		AD OFFICE SUPPLIES			33.75
	51-42-651		WR OFFICE SUPPLIES			33.75
	52-43-651		SR OFFICE SUPPLIES			33.75
	53-40-651		EL OFFICE SUPPLIES			33.75
97235	01-11-651		AD OFFICE SUPPLIES			6.31
	51-42-651		WR OFFICE SUPPLIES			6.31
	52-43-651		SR OFFICE SUPPLIES			6.31
	53-40-651		EL OFFICE SUPPLIES			6.32
FSH WATER COMMISSION 113390		08/19/15		49751	31296.24	
	51-42-575		WR WATER PURCHASES			31296.24
GAUCH, DONALD MEDICAL 8/19/15		08/19/15		49752	2719.00	
	01-41-534		ST MEDICAL			1087.60
	51-42-534		WR MEDICAL			815.70
	52-43-534		SR MEDICAL			407.85
	53-40-534		EL MEDICAL			407.85
HAWKINS, INC 3762342		08/19/15		49753	1253.09	
	58-55-656		SWP CHEMICALS			1253.09
HD SUPPLY WATERWORKS, LTD E254010		08/19/15		49754	2582.78	
	52-43-615		SR SUPPL, INFRASTRUCTURE			2582.78
ILLINOIS CORRECTIONAL INDUSTRIES 165920022		08/19/15		49755	600.00	
	01-21-613		PD SUPPLIES, VEHICLE			600.00
ILLINOIS MUNICIPAL UTILITIES TV-0019		08/19/15		49756	804.75	
	53-40-563		EL TRAINING			804.75

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JACK'S AUTO WASH 081215	01-21-613	08/19/15	PD SUPPLIES, VEHICLE	49757	148.50	148.50
JENKINS, ROBERT MEDICAL 8/19/15	01-41-534 51-42-534 52-43-534 53-40-534	08/19/15	ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	49758	384.19	153.68 115.26 57.63 57.62
KRAUSS SHANE MEDICAL 8/19/15	53-40-534	08/19/15	EL MEDICAL	49759	224.48	224.48
LUCASH, CLARK MEDICAL 8/19/15	53-40-534	08/19/15	EL MEDICAL	49760	15.71	15.71
MIDWESTERN PROPANE GAS CO 9733	52-43-577	08/19/15	SR FUEL PURCHASES	49761	253.96	253.96
PETTY CASH AUGUST 2015	01-21-539 01-21-513 01-21-613 01-21-551 01-21-612 01-21-612	08/19/15	PD OTHER PROF SERVICES PD SERVICES, VEHICLE PD SUPPLIES, VEHICLE PD POSTAGE PD SUPPLIES, EQUIPMT PD SUPPLIES, EQUIPMT	49762	82.25	20.00 2.00 2.49 18.75 32.02 6.99
QUALITY RENTAL 1-394810-02 1-395743-02	01-41-512 01-41-593	08/19/15	ST SERVICES, EQUIPMT ST RENTALS	49763	83.00	25.00 58.00
RHUTASEL & ASSOCIATES, INC 11862 42014/2	51-42-532 53-40-532 01-41-892	08/19/15	WR ENGINEERING EL ENGINEERING ST GRANT/SAFE ROUTE TO SCHOOL	49764	4187.59	260.63 260.62 3666.34
ROGER'S REDI-MIX, INC. 140349	01-41-614	08/19/15	ST SUPPLIES, STREET	49765	1018.50	1018.50
SCHULTE SUPPLY S1106399.001	51-42-611	08/19/15	WR SUPPLIES, BUILDING	49766	285.78	285.78
SHORT CUTS LAWN & LANDSCAPING 3752	01-11-519 51-42-519 52-43-519 53-40-519	08/19/15	AD SERVICES, OTHER WR SERVICES, OTHER SR SERVICES, OTHER EL SERVICES, OTHER	49767	350.00	87.50 87.50 87.50 87.50

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
ST CLAIR SERVICE COMPANY		08/19/15		49768	1768.58	
661809	01-41-655		ST AUTO FUEL/OIL			148.54
	51-42-655		WR AUTO FUEL/OIL			148.54
	52-43-655		SR AUTO FUEL/OIL			148.54
	53-40-655		EL AUTO FUEL/OIL			148.52
661810	01-41-655		ST AUTO FUEL/OIL			293.61
	51-42-655		WR AUTO FUEL/OIL			293.61
	52-43-655		SR AUTO FUEL/OIL			293.61
	53-40-655		EL AUTO FUEL/OIL			293.61
ST PAUL'S UNITED CHURCH OF SECURITY DEPOSIT	01-00-378	08/19/15	AD-GAZEBO RENTAL	49769	100.00	100.00
SURETY REFRIGERATION SERV	58-55-519	08/19/15	SWP SERVICES, OTHER	49770	216.59	216.59
36178						
SWITZER FOOD & SUPPLIES		08/19/15		49771	43.00	
42527	58-55-652		SWP OPERATING SUPPLIES			5.50
42581	58-55-657		SWP CONCESSION SUPPLIES			37.50
TEKLAB, INC		08/19/15		49772	81.00	
176279	52-43-539		SR OTHER PROF SERVICES			81.00
TOLAN, JOHN		08/19/15		49773	74.17	
MEDICAL 8/19/15	01-41-534		ST MEDICAL			18.54
	51-42-534		WR MEDICAL			18.54
	52-43-534		SR MEDICAL			18.54
	53-40-534		EL MEDICAL			18.55
TRIKOTE, LLC		08/19/15		49774	49316.40	
#3	51-42-851		WR INFRASTRUCTURE			49316.40
URBANSKI, TYLER		08/19/15		49775	177.71	
MEDICAL 8/19/15	53-40-534		EL MEDICAL			177.71
VERIZON WIRELESS		08/19/15		49776	263.12	
9750226450	51-42-552		WR TELEPHONE			25.34
	52-43-552		SR TELEPHONE			25.34
	53-40-552		EL TELEPHONE			25.34
9750226451	01-11-552		AD TELEPHONE			46.76
	51-42-552		WR TELEPHONE			46.78
	52-43-552		SR TELEPHONE			46.78
	53-40-552		EL TELEPHONE			46.78
WATTS COPY SYSTEMS INC		08/19/15		49777	220.71	
17362693	01-21-512		PD SERVICES, EQUIPMT			102.09

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17362694	01-11-512		AD SERVICES, EQUIPMT	29.64	
	51-42-512		WR SERVICES, EQUIPMT	29.64	
	52-43-512		SR SERVICES, EQUIPMT	29.64	
	53-40-512		EL SERVICES, EQUIPMT	29.70	
WILKERSON, JULIA		08/19/15	49778	50.00	
FINAL 2015 PAYM	58-55-519		SWP SERVICES, OTHER		50.00
** TOTAL CHECKS ISSUED				114945.28	
TOTAL FOR REGULAR CHECKS:				114,945.28	

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		DESCRIPTION			
BEELMAN LOGISTICS LLC 449262	15-41-894	08/19/15 MFT AGGREGATE	1450	8184.14	8184.14
MACLAIR ASPHALT SALES, LLC 22121	15-41-891.1	08/19/15 MFT COLD PATCH	1451	1481.20	1481.20
RHUTASEL & ASSOCIATES, INC 11858	15-41-532	08/19/15 MFT ENGINEERING	1452	2467.50	2467.50
** TOTAL CHECKS ISSUED				12132.84	
TOTAL FOR REGULAR CHECKS:				12,132.84	

VILLAGE OF FREEBURG, ILLINOIS

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED
MARCH 31, 2015

DRAFT

VILLAGE OF FREEBURG, ILLINOIS

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Board
of Trustees of the Village of
Freeburg, Illinois:

We have audited the accompanying financial statements of the Village of Freeburg, Illinois as of and for the year ended March 31, 2015, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the governmental funds financial statements in accordance with the modified cash basis of accounting as described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the presentation of the governmental fund financial statements in the circumstances. Management is also responsible for the preparation and fair presentation of the business-type and proprietary fund financial statements in accordance with accounting principles generally accepted in the United States of America. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities (modified cash basis), the business-type activities (accrual basis), each major fund and the non-major fund information of the Village of Freeburg, Illinois, as of March 31, 2015, and the respective changes in financial position and, where applicable, cash flows (Governmental activities - modified cash basis, Business-type activities – accrual basis) thereof for the year then ended in conformity with the basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America, except for the Village's Proprietary Funds, which have been prepared on the accrual basis of accounting. Our opinion is not modified with respect to that matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 to 11, the schedule of funding progress and employer contributions on page 38 and the budgetary comparison information on page 37, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Freeburg, Illinois' basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Certified Public Accountants
Alton, Illinois

August 15, 2015

DRAFT

VILLAGE OF FREEBURG, ILLINOIS MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the Village of Freeburg, Illinois' (Village) annual audit presents a management's discussion and analysis of the Village's financial activity during the fiscal year ended March 31, 2015. The Management's Discussion and Analysis (MD&A) is designed to focus on current activities, resulting changes and currently known facts and should be read in conjunction with the basic financial statements and footnotes. Responsibility for the completeness and fairness of this information rests with the Village.

OVERVIEW OF THE FINANCIAL STATEMENTS

This Management's Discussion and Analysis is intended to serve as an introduction to the Village's basic financial statements. There are three components to the basic financial statements:

1. Government-wide financial statements
2. Fund financial statements
3. Notes to the basic financial statements

This report also contains required supplementary information/other information in addition to the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the Village's finances in a manner similar to a private-sector business. The government-wide financial statements exclude any fiduciary fund activities.

The government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the Village include general government, public safety, highways and streets, sanitation and development. The business-type activities include water, sewer, electric light and power, and swimming pool.

The statement of net position presents information on all of the Village's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating.

The statement of activities presents information showing how the Village's net position changed during the most recent fiscal year. Changes in net position are reported on the modified cash basis of accounting for the governmental activities and the accrual basis of accounting for the business-type activities.

VILLAGE OF FREEBURG, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into two categories: governmental and proprietary.

Governmental Funds. Governmental funds are used to account for essential functions reported as governmental activities in the government-wide financial statements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Village's near-term financial decisions. Both the governmental fund statement of assets, liabilities and fund balances arising from modified cash basis transactions and the governmental fund statement of revenues and expenditures arising from modified cash basis transactions provide a reconciliation to facilitate this comparison between the governmental funds and the government-wide governmental activities.

The Village maintains four individual governmental funds. Information is presented separately in the governmental funds statement of assets, liabilities and fund balances arising from modified cash basis transactions and in the governmental fund statement of revenues and expenditures arising from modified cash basis transactions for the major fund: General Fund. Data for the other non-major governmental funds are combined in the supplementary information and reported in total in a separate column.

The Village adopts an annual budget for all governmental funds. A budgetary comparison schedule for the General Fund has been provided to demonstrate legal compliance with the adopted budget.

Proprietary funds. Enterprise funds are used to report the same functions and the same type of information presented as business-type activities in the government-wide financial statements. The Village uses an enterprise fund to account for its water, sewer, electric light and power, and swimming pool operations.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required supplementary information/Other Information. The Village reports budgetary comparison and retirement funding progress related to IMRF as required supplementary information/other information following the notes to the financial statements.

Other supplementary information. The combining fund statements, referred to earlier in connection with non-major governmental funds, are presented immediately following the required supplementary information.

VILLAGE OF FREEBURG, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The Village has presented its financial statements under the reporting model pursuant to Governmental Accounting Standards Board Statement No. 34 (GASB 34), *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Village, assets exceeded liabilities by \$10,443,165 at the close of the most recent fiscal year.

The largest portion of the Village's net position reflects its investment in capital assets (e.g., land, buildings, machinery, equipment and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Village uses these capital assets to provide services to citizens; consequentially, these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The condensed statement of net position is as follows:

	Governmental Activities		Business-type Activities		Total	
	March 31, 2015	March 31, 2014	March 31, 2015	March 31, 2014	March 31, 2015	March 31, 2014
Current and other assets	\$ 1,753,479	\$ 1,225,699	\$ 4,269,519	\$ 4,188,184	\$ 6,022,998	\$ 5,413,881
Capital assets	790,266	744,455	1,516,659	12,089,558	12,306,925	12,834,013
Total assets	2,543,745	1,970,152	15,786,178	16,277,742	18,329,923	18,247,894
Long-term liabilities outstanding	1,813,885	360,000	5,285,116	5,745,934	7,099,001	7,105,934
Other liabilities	3,423	4,334	784,334	818,648	787,757	822,982
Total liabilities	1,817,308	1,364,334	6,069,450	6,564,582	7,886,758	7,928,916
Net position:						
Invested in capital assets, net of related debt	790,266	744,455	6,231,543	6,343,624	7,021,809	7,088,079
Restricted	706,997	620,509	-	-	706,997	620,509
Unrestricted	(770,826)	(759,146)	3,485,185	3,369,536	2,714,359	2,610,390
Total net position	\$ 726,437	\$ 605,818	\$ 9,716,728	\$ 9,713,160	\$ 10,443,165	\$ 10,318,978

Total net position increased \$124,187 resulting in a balance of \$10,443,165 as of March 31, 2015. Current assets, which include cash, investments and accounts receivable, increased \$609,117. Non-current assets decreased \$527,088, due to current year depreciation being in excess of additions. Total liabilities decreased \$52,158 resulting in a balance of \$7,886,758 as of March 31, 2015. Outstanding debt, including long-term and short-term portions, decreased \$6,933 due to principal payments on the outstanding bonds exceeding the new notes payable. Other liabilities decreased \$35,225, due to a decrease in accounts payable at the fiscal year end.

VILLAGE OF FREEBURG, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS

ANALYSIS OF NET POSITION

<u>Analysis of Net Position</u>	<u>2015</u>		<u>2014</u>	
	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>
Net invested in capital assets	67.2%	\$ 7,021,809	68.7%	\$ 7,088,079
Restricted	6.8%	706,997	6.0%	620,509
Committed	0.3%	35,402	0.0%	-
Unrestricted	25.7%	2,678,957	25.3%	2,610,390
Total net position	100.0%	\$ 10,443,165	100.0%	\$ 10,318,978

Total net position balances increased by \$124,187 in fiscal year 2015 to a total ending balance of \$10,443,165. Capital net asset balances decreased by \$66,270 in the current year due to debt reductions and depreciation expense exceeding capital asset activity. The unrestricted net position balances changed by the net income of operating activities. The revenue and expenditure comparisons that comprise the current year increase follow.

REVENUE COMPARISON BY TYPE

<u>Governmental Activities</u>	<u>2015</u>	<u>2014</u>
Property tax	\$ 668,670	\$ 605,897
Sales and use tax	452,063	449,523
State income tax	412,333	454,854
Replacement tax	5,658	5,921
Charges for services	311,872	314,623
Telecommunications tax	108,713	129,333
Motor fuel tax	107,544	108,795
Utility tax	240,515	244,177
Investment income	8,591	7,614
Operating grants	62,928	76,729
Gain on disposal of assets	360,781	-
Miscellaneous	12,100	13,163
Total revenues	\$ 2,748,758	\$ 2,410,629

Total revenues for the governmental activities increased approximately \$338,129 for the year ended March 31, 2015. The increase is mainly due to the sale of several properties in the current year.

<u>Business-type Activities</u>	<u>2015</u>	<u>2014</u>
Water charges	\$ 847,216	\$ 853,866
Sewer charges	475,692	473,464
Electric charges	4,966,783	4,993,978
Swimming pool charges	62,740	51,055
Capital/operating grants	-	90,400
Property taxes	53,282	54,162
Investment income	88,635	86,943
Total revenues	\$ 6,494,348	\$ 6,603,868

Total revenues for the business-type activities decreased approximately \$109,000 for the year ended March 31, 2015. The Village had the largest increase in swimming pool charges and the largest decreases in electric charges and in capital/operating grants in the current year.

VILLAGE OF FREEBURG, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS

EXPENDITURES BY CATEGORY

Governmental Activities

<u>Expenditures by category</u>	<u>2015</u>		<u>2014</u>	
	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>
General government	10.3%	\$ 271,833	11.1%	\$ 223,551
Public safety	41.5%	1,097,953	50.9%	1,021,102
Highways and streets	18.0%	476,846	21.9%	438,393
Sanitation	7.0%	186,281	9.7%	195,243
Development	17.9%	474,174	2.9%	57,561
Interest on long-term debt	5.1%	135,565	3.5%	70,300
Total expenditures	<u>100.0%</u>	<u>\$ 2,642,652</u>	<u>100.0%</u>	<u>\$ 2,006,150</u>

The Village reported an increase in expenses for governmental activities of \$636,502. The increase was due to the Village paying off redevelopment agreement notes with the new bond issue, which is expensed in the development category. Public safety reported the highest expenditure category with 42% of all governmental expenditures.

The above expenditure categories include amounts for depreciation expense on assets purchased in the current and prior years. The breakdown by category is as follows:

	<u>2015</u>	<u>2014</u>
General government	\$ 19,324	\$ 15,860
Public safety	33,226	17,412
Highways and streets	24,333	23,303
Sanitation	1,335	1,335
Total depreciation	<u>\$ 78,218</u>	<u>\$ 57,910</u>

Total capital outlay expenditures in the governmental fund financial statements for the current year totaled \$127,595.

Business-type Activities

<u>Operating Expenditures</u>	<u>2015</u>		<u>2014</u>	
	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>
Personal services	19.8%	\$ 1,252,421	18.7%	\$ 1,231,119
Contractual services	9.3%	588,071	9.9%	652,588
Electricity and water purchased	51.8%	3,283,124	51.7%	3,402,224
Supplies and materials	3.0%	187,320	4.4%	290,463
Heat, light and power	0.6%	36,493	0.4%	29,055
Depreciation	15.6%	991,539	14.9%	977,655
Total expenditures	<u>100.0%</u>	<u>\$ 6,338,968</u>	<u>100.0%</u>	<u>\$ 6,583,104</u>

Expenses in the business-type activities decreased in total by \$244,136. As in the prior year, the largest categories of operating expense were for electricity and water purchases which decreased \$119,100 in the current year.

VILLAGE OF FREEBURG, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS

FUNDS FINANCIAL ANALYSIS

As noted earlier, the Village uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Village's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Village's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the 2015, the Village's governmental funds reported combined ending fund balances of \$1,714,654, an increase of \$493,291 in comparison with the prior year. A large portion of this balance constitutes unreserved, undesignated fund balance, which is available for spending at the Village's discretion. However, \$706,997 (TIF Fund and Special Revenue Funds) has been restricted for future debt payments and other restricted expenditures.

The General Fund is the chief operating fund of the Village. At the end of the current fiscal year, the unreserved fund balance of the General Fund was \$1,007,657. This balance increased \$406,803 during the current year.

The TIF Fund increased \$44,696 in the current year. The Motor Fuel Tax Fund reported an increase of \$41,214 for an ending balance of \$298,512. The Impact Fees Fund reported an increase of \$578 in the current year for a fund balance of \$27,581.

Proprietary fund. The Village's proprietary funds provide the same information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Waterworks, Sewer, Electric Light and Power, and Swimming Pool funds at the end of the year amounted to \$3,485,185, an increase of \$115,649 in comparison with prior year. Other factors concerning the finances of this fund have already been addressed in the discussion of the Village's government-wide financial statements.

BUDGETARY HIGHLIGHTS

A comparison of budget and actual expenditures for the General Fund is as follows:

	<u>Budget</u>	<u>Actual</u>
General Fund	\$ 2,360,253	\$ 1,998,091

The budget was passed on April 7, 2014 and was amended on January 5, 2015.

VILLAGE OF FREEBURG, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>March 31, 2015</u>	<u>March 31, 2014</u>	<u>March 31, 2015</u>	<u>March 31, 2014</u>	<u>March 31, 2015</u>	<u>March 31, 2014</u>
Land	\$ 83,840	\$ 87,406	\$ 305,539	\$ 279,630	\$ 389,379	\$ 367,036
Buildings and Improvements	610,983	579,145	7,290,939	7,250,899	7,901,922	7,830,044
Swimming Pool Infrastructure	277,427	277,427	1,064,420	1,064,420	1,064,420	1,064,420
Distribution and Collection Systems	-	-	13,925,385	13,825,879	13,925,385	13,825,879
Vehicles and Equipment	685,967	617,189	2,267,509	2,014,324	2,953,476	2,631,513
	<u>\$ 1,658,217</u>	<u>\$ 1,561,167</u>	<u>\$ 24,853,792</u>	<u>\$ 24,435,152</u>	<u>\$ 26,512,009</u>	<u>\$ 25,996,319</u>

The Village's investment in capital assets for its governmental and business-type activities as of March 31, 2015, amounts to \$12,306,925, net of accumulated depreciation. This investment in capital assets includes land, buildings and improvements, equipment, vehicles and infrastructure. The total outlay for capital assets for the current year was \$520,326. The largest additions in the current year were a new server, electrical line additions, sewer line additions, a bucket truck, and several new police vehicles. These additions were offset by current year depreciation expense of \$1,069,757, thereby resulting in a net decrease in net capital assets for the current year. Additional information related to capital assets can be found in Note 7 of the financial statements.

Long-term Debt

At the end of 2015, the Village had total long-term debt obligations for governmental activities and business-type activities in the amount of \$1,813,885 and \$5,285,116, respectively, compared to \$1,360,000 and \$5,745,934 at the end of 2014.

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>March 31, 2015</u>	<u>March 31, 2014</u>	<u>March 31, 2015</u>	<u>March 31, 2014</u>	<u>March 31, 2015</u>	<u>March 31, 2014</u>
Loans Payable	\$ -	\$ -	\$ 748,668	\$ 817,767	\$ 748,668	\$ 817,767
Notes Payable	33,885	-	196,448	238,167	230,333	238,167
Bonds Payable	1,780,000	1,360,000	4,340,000	4,690,000	6,120,000	6,050,000
Total Debt	<u>\$ 1,813,885</u>	<u>\$ 1,360,000</u>	<u>\$ 5,285,116</u>	<u>\$ 5,745,934</u>	<u>\$ 7,099,001</u>	<u>\$ 7,105,934</u>

The governmental activities reported increases in long-term debt of \$453,885. The business-type activities reported a decrease in long-term debt of \$460,818. All reductions were due to scheduled debt retirements. The Village issued new debt in the current fiscal year to refund prior TIF bonds and to pay off two TIF agreements. Additional information related to long-term debt can be found in Note 6 of the financial statements.

VILLAGE OF FREEBURG, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS

Requests for Information

This financial report is designed to provide a general overview of the Village of Freeburg's finances for all those with an interest in the Village's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Village Clerk's Office, 14 Southgate Center, Freeburg, IL 62243.

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VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF NET POSITION
 (BUSINESS -TYPE ACTIVITIES - ACCRUAL BASIS)
 (GOVERNMENTAL ACTIVITIES - MODIFIED CASH BASIS)
 MARCH 31, 2015

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ 1,569,049	\$ 1,471,687	\$ 3,040,736
Investments	184,473	2,125,274	2,309,747
Receivables (Net of allowance for uncollectible):	-	625,546	625,546
Prepaid Expenses	-	46,969	46,969
Internal Balances	(43)	43	-
Capital Assets:			
Land	83,840	305,539	389,379
Buildings and Improvements	610,983	7,290,939	7,901,922
Swimming Pool	-	1,064,420	1,064,420
Infrastructure	277,427	-	277,427
Distribution and Collection Systems	-	13,925,385	13,925,385
Vehicles and Equipment	685,967	2,267,509	2,953,476
Less: Accumulated Depreciation	(867,951)	(13,337,133)	(14,205,084)
Net Capital Assets	790,266	11,516,659	12,306,925
Total Assets	<u>\$ 2,543,745</u>	<u>\$ 15,786,178</u>	<u>\$ 18,329,923</u>
<u>Liabilities</u>			
Cash Deficit	\$ -	\$ 294,200	\$ 294,200
Accounts Payable	3,423	278,876	282,299
Accrued Salaries	-	24,495	24,495
Accrued Interest	-	33,894	33,894
Customer Deposits	-	152,869	152,869
Noncurrent Liabilities:			
Due Within One Year	183,885	438,680	622,565
Due In More Than One Year	1,630,000	4,846,436	6,476,436
Total Liabilities	<u>1,817,308</u>	<u>6,069,450</u>	<u>7,886,758</u>
<u>Net Position</u>			
Invested in Capital Assets, Net of Related Debt	790,266	6,231,543	7,021,809
Restricted	706,997	-	706,997
Committed	35,402	-	35,402
Unrestricted	(806,228)	3,485,185	2,678,957
Total Net Position	<u>\$ 726,437</u>	<u>\$ 9,716,728</u>	<u>\$ 10,443,165</u>

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

VILLAGE OF FREEBURG, ILLINOIS

**STATEMENT OF ACTIVITIES
(BUSINESS-TYPE ACTIVITIES - ACCRUAL BASIS)
(GOVERNMENTAL ACTIVITIES - MODIFIED CASH BASIS)
FOR THE YEAR ENDED MARCH 31, 2015**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
General Government	\$ 271,833	\$ 88,575	\$ -	\$ -	\$ (183,258)	\$ -	\$ (183,258)
Public Safety:							
Police	1,094,425	12,695	-	-	(1,081,730)	-	(1,081,730)
Civil Defense	3,528	-	-	-	(3,528)	-	(3,528)
Highways and Streets	476,846	-	62,928	-	(413,918)	-	(413,918)
Development	474,174	-	-	-	(474,174)	-	(474,174)
Sanitation	186,281	240,602	-	-	24,321	-	24,321
Interest on Long-Term Debt	135,565	-	-	-	(135,565)	-	(135,565)
Total Governmental Activities	2,642,652	511,872	62,928	-	(2,267,852)	-	(2,267,852)
Business-type Activities:							
Electric Light and Power	4,920,462	4,966,782	-	-	46,321	\$ 46,321	\$ 46,321
Waterworks	902,929	847,216	-	-	(55,713)	(55,713)	(55,713)
Sewer	497,578	475,692	-	-	(21,886)	(21,886)	(21,886)
Swimming Pool	155,298	62,740	-	-	(92,558)	(92,558)	(92,558)
Total Business-type Activities	6,476,267	6,352,431	-	-	(123,836)	(123,836)	(123,836)
Total Government	\$ 9,118,919	\$ 6,664,303	\$ 62,928	\$ -	(2,267,852)	(123,836)	(2,391,688)
General Revenues:							
Property Tax, Levied for General Purposes					665,670	53,282	718,952
Sales and Use Tax					452,053	-	452,053
Replacement Tax					5,658	-	5,658
State Income Tax					412,333	-	412,333
Telecommunications Tax					108,713	-	108,713
Motor Fuel Tax					107,544	-	107,544
Utility Tax					240,515	-	240,515
Unrestricted Investment Earnings					8,591	88,635	97,226
Gain on Disposal of Assets					360,781	-	360,781
Miscellaneous					12,100	-	12,100
Transfers					14,513	(14,513)	-
Total General Revenues					2,388,471	127,404	2,515,875
Change in Net Position					120,619	3,568	124,187
Net Position - Beginning					605,818	9,713,160	10,318,978
Net Position - Ending					\$ 726,437	\$ 9,716,728	\$ 10,443,165

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

VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF ASSETS, LIABILITIES AND
FUND BALANCES ARISING FROM MODIFIED CASH BASIS TRANSACTIONS
GOVERNMENTAL FUNDS
MARCH 31, 2015

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ 969,191	\$ 564,456	\$ 1,533,647
Investments	40,608	143,865	184,473
Due from Other Funds	<u>1,281</u>	<u>-</u>	<u>1,281</u>
Total Assets	<u>\$ 1,011,080</u>	<u>\$ 708,321</u>	<u>\$ 1,719,401</u>
<u>Liabilities and Fund Equity</u>			
Liabilities:			
Accounts Payable	\$ 3,423	\$ -	\$ 3,423
Due to Other Funds	-	<u>1,324</u>	<u>1,324</u>
Total Liabilities	<u>3,423</u>	<u>1,324</u>	<u>4,747</u>
Fund Equity:			
Fund Balance:			
Restricted	-	706,997	706,997
Unassigned	<u>1,007,657</u>	<u>-</u>	<u>1,007,657</u>
Total Fund Balance	<u>1,007,657</u>	<u>706,997</u>	<u>1,714,654</u>
Total Liabilities and Fund Equity	<u>\$ 1,011,080</u>	<u>\$ 708,321</u>	<u>\$ 1,719,401</u>

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

VILLAGE OF FREEBURG, ILLINOIS

RECONCILIATION OF THE STATEMENT OF ASSETS,
LIABILITIES AND FUND BALANCES ARISING FROM MODIFIED
CASH BASIS TRANSACTIONS TO THE STATEMENT OF NET ASSETS
FOR THE YEAR ENDED MARCH 31, 2015

Amounts reported for governmental fund balances are different because:

Fund balances - total governmental funds	\$ 1,714,654
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported on the balance sheet of the governmental funds.	790,266
Long-term debt (e.g., bonds, leases) is not reported as a liability on the balance sheet of the governmental funds.	(1,813,885)
Internal service funds are included in the statement of net position in the government wide financial statements as these funds benefit the general government as a whole.	<u>35,402</u>
Net position of governmental activities	<u>\$ 726,437</u>

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

VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF REVENUES AND EXPENDITURES
ARISING FROM MODIFIED CASH BASIS TRANSACTIONS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED MARCH 31, 2015

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:			
Property Tax	\$ 431,356	\$ 234,314	\$ 665,670
Utility Tax	240,515	-	240,515
Intergovernmental:			
Replacement Tax	5,658	-	5,658
Sales Tax	366,991	-	366,991
State Income Tax	412,333	-	412,333
Local Use Tax	85,062	-	85,062
Telecommunications Tax	108,713	-	108,713
Motor Fuel Tax	-	107,544	107,544
Grants	29,298	33,630	62,928
Franchise Fees	29,252	-	29,252
Licenses and Permits	53,118	-	53,118
Fines and Penalties	12,695	-	12,695
Garbage Collection	210,602	-	210,602
Rental/Lease Income	6,205	-	6,205
Investment Earnings	2,764	5,827	8,591
Miscellaneous	12,100	-	12,100
Total Revenues	<u>2,006,662</u>	<u>381,315</u>	<u>2,387,977</u>
Expenditures:			
Current:			
General Government	252,509	-	252,509
Public Safety:			
Police	1,061,199	-	1,061,199
Civil Defense	3,528	-	3,528
Highways and Streets	347,425	105,088	452,513
Development	-	474,174	474,174
Sanitation	184,946	-	184,946
Debt Service:			
Principal	-	170,000	170,000
Interest and Charges	-	103,445	103,445
Capital Outlay	127,595	-	127,595
Total Expenditures	<u>1,977,202</u>	<u>852,707</u>	<u>2,829,909</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>29,460</u>	<u>(471,392)</u>	<u>(441,932)</u>
Other Financing Sources (Uses):			
Proceeds from Fixed Asset Sales	364,347	-	364,347
Proceeds from Debt	33,885	1,950,000	1,983,885
Payment to Escrow Refunding Agent	-	(1,392,120)	(1,392,120)
Operating Transfers	(20,889)	-	(20,889)
Total Other Financing Sources (Uses)	<u>377,343</u>	<u>557,880</u>	<u>935,223</u>
Excess of Revenues and Other Financing Sources Over Expenditures	<u>406,803</u>	<u>86,488</u>	<u>493,291</u>
Fund Balance, Beginning of Year	<u>600,854</u>	<u>620,509</u>	<u>1,221,363</u>
Fund Balance, End of Year	<u>\$ 1,007,657</u>	<u>\$ 706,997</u>	<u>\$ 1,714,654</u>

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

VILLAGE OF FREEBURG, ILLINOIS

RECONCILIATION OF THE STATEMENT OF REVENUES AND
EXPENDITURES ARISING FROM MODIFIED CASH BASIS
TRANSACTIONS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 2015

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds \$ 493,291

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This balance represents the amount of these differences as reported in these financial statements.

45,811

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of those differences in the treatment of long-term debt and related items.

(453,885)

Activity related to the internal service funds are included in the statement of net position in the government wide financial statements as these funds benefit the general government as a whole.

35,402

Change in net position of governmental activities

\$ 120,619

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

VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 MARCH 31, 2015

	Major Funds					Governmental Activities - Internal Service Fund
	Electric Light and Power	Waterworks	Sewer	Swimming Pool	Total	
Assets						
Current Assets:						
Cash and Cash Equivalents	\$ 414,111	\$ 707,502	\$ 350,074	\$ -	\$ 1,471,687	\$ 35,402
Investments	1,689,000	301,618	134,656	-	2,125,274	-
Receivables:						
Customers	295,610	47,420	28,857	-	371,887	-
Unbilled Revenue	189,903	37,332	21,544	-	248,779	-
Other	4,880	-	-	-	4,880	-
Due From Other Funds	43	-	-	-	43	-
Prepaid Insurance	36,612	5,065	5,292	-	46,969	-
Total Current Assets	2,630,159	1,098,937	540,423	-	4,269,519	35,402
Capital Assets:						
Land	211,375	50,094	37,820	6,250	305,539	-
Buildings and Improvements	6,220,376	-	940,175	130,388	7,290,939	-
Swimming Pool	-	-	-	1,064,420	1,064,420	-
Distribution and Collection Systems	8,065,683	3,742,638	2,117,064	-	13,925,385	-
Vehicles and Equipment	1,420,603	456,402	380,445	40,059	2,267,509	-
	15,918,037	4,249,134	3,445,504	1,241,117	24,853,792	-
Less - Accumulated Depreciation	8,471,695	2,987,719	1,534,663	343,056	13,337,133	-
Net Capital Assets	7,446,342	1,261,415	1,910,841	898,061	11,516,659	-
Total Assets	\$ 10,076,501	\$ 2,360,352	\$ 2,451,264	\$ 898,061	\$ 15,786,178	\$ 35,402
Liabilities						
Current Liabilities:						
Cash Deficit	\$ -	\$ -	\$ -	\$ 294,200	\$ 294,200	\$ -
Accounts Payable	248,280	25,963	4,556	61	278,876	-
Accrued Salaries	14,905	4,720	4,870	-	24,495	-
Accrued Interest	26,373	-	-	6,921	33,894	-
Current Portion of Long Term Debt	350,113	6,414	52,153	30,000	438,680	-
Customer Deposits	87,608	38,081	27,180	-	152,869	-
Total Current Liabilities	727,895	75,178	88,759	331,182	1,223,014	-
Noncurrent Liabilities:						
Long Term Debt (Net of Current)	3,706,335	20,376	669,725	450,000	4,846,436	-
Total Noncurrent Liabilities	3,706,335	20,376	669,725	450,000	4,846,436	-
Total Liabilities	4,434,230	95,554	758,484	781,182	6,069,450	-
Net Position						
Invested in Capital Assets, Net of Related Debt	3,389,894	1,234,625	1,188,963	418,061	6,231,543	-
Committed	-	-	-	-	-	35,402
Unreserved	2,252,377	1,030,173	503,817	(301,182)	3,485,185	-
Total Net Position	5,642,271	2,264,798	1,692,780	116,879	9,716,728	35,402
Total Liabilities and Net Position	\$ 10,076,501	\$ 2,360,352	\$ 2,451,264	\$ 898,061	\$ 15,786,178	\$ 35,402

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

VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED MARCH 31, 2015

	Major Funds				Total	Governmental Activities - Internal Service Fund
	Electric Light and Power	Waterworks	Sewer	Swimming Pool		
Operating Revenue:						
Charges for Services	\$ 4,860,565	\$ 816,970	\$ 472,611	\$ 46,694	\$ 6,196,840	\$ -
Connection Fees	7,220	4,570	2,250	-	14,040	-
Supplies Sold	34,021	15,981	831	16,046	66,879	-
Miscellaneous	64,977	9,695	-	-	74,672	-
Total Operating Revenue	<u>4,966,783</u>	<u>847,216</u>	<u>475,692</u>	<u>62,740</u>	<u>6,352,431</u>	<u>-</u>
Operating Expenses:						
Personal Services	701,931	265,332	234,810	50,348	1,252,421	-
Contractual Services and Other	418,531	74,646	91,229	3,665	588,071	-
Electricity and Water Purchased	2,936,617	346,507	-	-	3,283,124	-
Supplies and Materials	89,467	38,932	89,557	19,364	187,320	-
Heat, Light and Power	14,381	4,400	17,712	-	36,493	-
Depreciation	669,069	172,210	89,660	60,600	991,539	-
Total Operating Expenses	<u>4,829,996</u>	<u>902,027</u>	<u>472,968</u>	<u>133,977</u>	<u>6,338,968</u>	<u>-</u>
Operating Income (Loss)	<u>136,787</u>	<u>(54,811)</u>	<u>2,724</u>	<u>(71,237)</u>	<u>13,463</u>	<u>-</u>
Nonoperating Revenues (Expenses):						
Property Taxes				53,282	53,282	-
Interest Income	63,043	16,334	9,252	6	88,635	-
Interest Expense	(90,466)	(902)	(24,610)	(21,321)	(137,299)	-
Total Nonoperating Revenues (Expenses)	<u>(27,423)</u>	<u>15,432</u>	<u>(15,358)</u>	<u>31,967</u>	<u>4,618</u>	<u>-</u>
Operating Transfers	<u>(10,209)</u>	<u>(2,479)</u>	<u>(1,825)</u>	<u>-</u>	<u>(14,513)</u>	<u>35,402</u>
Change in Net Position	99,155	(41,858)	(14,459)	(39,270)	3,568	35,402
Net Position, Beginning of Year	<u>5,543,116</u>	<u>2,306,656</u>	<u>1,707,239</u>	<u>156,149</u>	<u>9,713,160</u>	<u>-</u>
Net Position, End of Year	<u>\$ 5,642,271</u>	<u>\$ 2,264,798</u>	<u>\$ 1,692,780</u>	<u>\$ 116,879</u>	<u>\$ 9,716,728</u>	<u>\$ 35,402</u>

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

VILLAGE OF FREEBURG, ILLINOIS

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED MARCH 31, 2015**

	Major Funds				Total	Governmental Activities - Internal Service Fund
	Electric Light and Power	Waterworks	Sewer	Swimming Pool		
<u>Cash Flows from Operating Activities</u>						
Cash Received from Customers	\$ 4,928,169	\$ 851,389	\$ 471,482	\$ 62,740	\$ 6,313,780	\$ -
Cash Paid to Suppliers	(3,664,705)	(548,172)	(222,970)	(29,194)	(4,465,041)	-
Cash Payments to Employees for Services	(519,843)	(188,668)	(162,465)	(44,150)	(915,126)	-
Net Cash Provided (Used) By Operating Activities	<u>743,621</u>	<u>114,549</u>	<u>86,047</u>	<u>(10,604)</u>	<u>933,613</u>	<u>-</u>
<u>Cash Flows from Capital Financing Activities</u>						
Purchase of Fixed Assets	(226,332)	(96,729)	(84,175)	(11,404)	(418,640)	-
Principal Paid on Debt	(361,719)	(6,235)	(62,864)	(30,000)	(460,818)	-
Interest Paid on Debt	(91,477)	(902)	(24,610)	(21,570)	(138,559)	-
Net Cash Provided (Used) By Capital Financing Activities	<u>(679,528)</u>	<u>(103,866)</u>	<u>(171,649)</u>	<u>(62,974)</u>	<u>(1,018,017)</u>	<u>-</u>
<u>Cash Flows from Investing Activities</u>						
Purchase of Certificate of Deposit	-	(6,072)	-	-	(6,072)	-
Interest Income	63,043	16,334	9,252	6	88,635	-
Net Cash Provided (Used) By Investing Activities	<u>63,043</u>	<u>10,262</u>	<u>9,252</u>	<u>6</u>	<u>82,563</u>	<u>-</u>
<u>Cash Flows from Non-Capital Financing Activities</u>						
Payments From (To) Other Funds	(7,928)	(2,479)	(1,825)	-	(12,232)	35,402
Property Tax	-	-	-	53,282	53,282	-
Customer Deposits	(11,146)	1,858	(260)	-	(9,548)	-
Net Cash Provided By Non-Capital Financing Activities	<u>(19,074)</u>	<u>(621)</u>	<u>(2,085)</u>	<u>53,282</u>	<u>31,502</u>	<u>35,402</u>
Net Increase (Decrease) in Cash and Cash Equivalents	108,062	20,324	(78,435)	(20,290)	29,661	35,402
Cash and Cash Equivalents, Beginning of Year	<u>306,049</u>	<u>687,178</u>	<u>428,509</u>	<u>(273,910)</u>	<u>1,147,826</u>	<u>-</u>
Cash and Cash Equivalents, End of Year	<u>\$ 414,111</u>	<u>\$ 707,502</u>	<u>\$ 350,074</u>	<u>\$ (294,200)</u>	<u>\$ 1,177,487</u>	<u>\$ 35,402</u>

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

VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 RECONCILIATION OF OPERATING INCOME (LOSS) TO NET
 CASH PROVIDED BY OPERATING ACTIVITIES
 FOR THE YEAR ENDED MARCH 31, 2015

	Major Funds				Total	Governmental Activities - Internal Service Fund
	Electric Light and Power	Waterworks	Sewer	Swimming Pool		
Operating Income (Loss)	\$ 136,787	\$ (95,832)	\$ 2,724	\$ (71,237)	\$ (27,558)	\$ -
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:						
Depreciation	669,069	170,051	89,660	60,600	989,380	-
Decrease (Increase) in:						
Accounts Receivable	(27,306)	(143)	(1,690)	-	(29,139)	-
Other Receivables	7,898	9,695	-	-	17,593	-
Unbilled Revenue	(13,356)	(5,379)	(2,520)	-	(21,255)	-
Prepaid Insurance	5,493	35	(322)	-	5,206	-
Increase (Decrease) in:						
Accounts Payable	(31,850)	(7,648)	(3,080)	33	(42,554)	-
Unearned Revenue	(5,850)	-	-	-	(5,850)	-
Accrued Salaries	2,736	590	1,284	-	4,610	-
Net Cash Provided (Used) by Operating Activities	\$ 743,621	\$ 71,369	\$ 86,047	\$ (10,604)	\$ 890,433	\$ -

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VILLAGE OF FREEBURG, ILLINOIS

NOTES TO FINANCIAL STATEMENTS MARCH 31, 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Village of Freeburg, Illinois have been prepared in conformity with the modified cash basis of accounting for the Governmental Fund Types and the accrual basis of accounting for the Proprietary Fund Types as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

(a) Financial reporting entity

The Village's combined financial statements include the accounts of all Village operations. The criteria for including organizations as component units within the Village's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the Village holds the corporate powers of the organization
- the Village appoints a voting majority of the organization's board
- the Village is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the Village
- there is fiscal dependency by the organization on the Village

The Village has determined that no other outside agency meets the above criteria and therefore, no other agency has been included as a component unit in the Village's financial statements. In addition, the Village is not aware of any entity that would exercise such oversight, which would result in the Village being considered a component unit of the entity.

(b) Government-wide and fund financial statements

The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the government. Governmental activities,

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items, properly not included among program revenues, are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

(c) Measurement focus, basis of accounting and financial statement presentation

The proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified cash basis of accounting. Accordingly, receipts are recorded when cash is received and disbursements are recorded when checks are written. Only assets representing a right to receive cash arising from a previous payment of cash are recorded as assets of a fund. In the same manner, only liabilities resulting from previous cash transactions are recorded as liabilities of a particular fund. Property taxes are recognized as revenues in the year for which they are received.

The government-wide financial statements are reported using the same basis of accounting as used by the individual funds in the fund financial statements.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

The government reports the following major governmental fund:

The General Fund is the Village's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Village reports the following major proprietary funds:

The Water Fund and the Sewer Fund accounts for all activities related to the billing, administration, distribution and collection processes of the water and sewer utilities. The Village operates the water distribution system as well as the sewage treatment plant, sewage pumping stations and collection systems.

The Electric Light and Power Fund accounts for all activities related to the billing, administration and distribution processes of the Village's electric and power operations.

The Swimming Pool Fund accounts for all activities related to administration and collection processes of the Village's swimming pool operations.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are reimbursements between funds for direct costs applicable to the other fund. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Village's enterprise funds are charges to customers for sales and services. The Village also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(d) Assets, liabilities and net assets or equity

Deposits and investments

The Village's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposits and short-term investments with original maturities of three months or less.

The Village is authorized by state statute to invest in obligations of the United States of America, insured interest bearing accounts of banks, savings and loan associations or credit unions, certain short-term obligations of corporations organized in the United States, money market mutual funds that invest in obligations of the United States of America or its agencies or are guaranteed by the full faith and credit of the United States of America, the Illinois Funds and repurchase agreements of government securities. Investment income is recognized as earned.

Receivables and payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Unbilled electric, water, and sewer utility receivables related to the business-type activities are recorded at year-end. They are determined by taking cycle billings subsequent to March 31 and prorating the applicable number of days to the current fiscal year.

The Village records accounts receivable in the Statement of Net Position for amounts that are due to the Village but have not been received at year-end. Accounts receivable are largely comprised of billed and unbilled amounts for utilities in the business-type activities. These balances are considered fully collectible at year-end.

Capital assets

Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The government defines capital assets as assets with an initial, individual cost of more than \$500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects when constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment are depreciated using the straight line method over the following estimated useful lives:

<u>Type of Property and Equipment</u>	<u>Estimated Useful Lives</u>
Buildings and Improvements	15 - 40 Years
Infrastructure	40 Years
Swimming Pool	20 Years
Distribution and Collection Systems	15 - 50 Years
Vehicles and Equipment	5 - 10 Years

Compensated absences

Sick leave is accrued for all employees at the rate of 1 day per month. On January 1st of the year an employee celebrates their fifth year employment anniversary, and all years thereafter, employees shall be granted twelve sick days. Sick leave can be carried forward, but not to exceed 65 work days. All full-time employees of the Village who have been employed for at least one (1) full year shall become eligible for vacation as indicated by the following table:

<u>Service</u>	<u>Vacation Allowed</u>
Having Completed 1 Year	5 Working Days
2-8 Years Continuous	10 Working Days
9-17 Years Continuous	15 Working Days
18 or More Years Continuous	20 Working Days
	1 day for each year over 18 years of service

An employee separated from the service of the Village shall be compensated for all unused vacation leave accumulated prior to his/her effective date of separation but not for accumulated sick leave. Any liability at March 31, 2015 is immaterial.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Long-term obligations

In the government-wide financial statements and enterprise fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position.

Fund equity

In the fund financial statements, the Village classifies the governmental fund balances based upon the following criteria:

Nonspendable – includes amounts that cannot be spent because they are either 1) not in spendable form, or 2) legally or contractually required to remain intact.

Restricted – balances with constraints that are either externally imposed by creditors or imposed by law through constitutional provisions or enabling legislation.

Committed – balances that are to be only used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

Assigned – balances that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.

Unassigned – the residual classification of the General Fund balance.

The following details the description and amount of all constraints recorded by the Village in the fund financial statements:

Governmental Funds

Restricted:

Tax Increment Financing District	\$ 380,904
Motor Fuel Tax Fund	298,512
Impact Fees Fund	<u>27,581</u>
Total Restricted	<u>\$ 706,997</u>

Committed:

Internal Service Fund	<u>\$ 35,402</u>
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VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(e) Budgetary Control

Budgets are adopted on a basis consistent with the cash basis of accounting. Annual appropriated budgets are adopted for all governmental funds. All annual appropriations lapse at fiscal year-end.

On April 7, 2014 the Village Board approved an ordinance adopting the appropriations which is the budgetary data reflected in these financial statements. Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds. The budget was amended on January 5, 2015.

(f) Risk Management

The Village is exposed to various risks of loss related to torts; thefts of, damage to and destruction of assets; errors and omissions and natural disasters for which the Village carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverages in the past three years.

(g) Estimates

The Village uses estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. These estimates and assumptions affect the reported amounts of assets and liabilities and the reported revenues and expenditures. Actual results could vary from estimates that were used.

NOTE 2: CASH AND CASH EQUIVALENTS AND INVESTMENTS

At March 31, 2015, the carrying amount of the Village's deposits was \$4,912,269 and the bank balance was \$5,004,818. The deposits were comprised of checking, interest checking, money market funds and certificates of deposit.

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. As of March 31, 2015, cash deposit balances of \$4,640,468, which were in excess of FDIC insurance, were collateralized with investments by the financial institution. Cash deposit balances of \$3,770 were in excess of FDIC insurance and were not collateralized with other investments.

Interest Rate Risk. The Village's investment policy limits investment maturities in order to maintain sufficient liquidity to reflect the cash flow

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

needs of the fund type being invested. The Village only maintains investments in the Illinois Funds, which is an external investment pool.

The Illinois Funds are pooled investments that are operated by the State of Illinois as a not-for-profit common law trust and are not registered with the SEC. The funds are monitored regularly through the State by internal and external audits. The goals of the funds are to provide liquidity and to maintain balances that are equal to the par value of the invested shares with no loss to market fluctuations. The fair value of the Village's position in the pool is the same as the value of the pool shares.

At March 31, 2015, the Village had the following investments:

<u>Investment</u>	<u>Weighted Average Maturity (Days)</u>	<u>Fair Value</u>
The Illinois Funds (external investment pool)	Daily	\$ 143,399
Petty Cash		615
Deposits as reported above		<u>4,912,269</u>
Total deposits and investments		<u>\$ 5,056,283</u>
As Reported in the Statement of Net Position:		
Cash and Cash Equivalents		\$ 3,040,736
Investments		2,309,747
Cash Deficit		<u>(294,200)</u>
		<u>\$ 5,056,283</u>

Credit Risk. As of March 31, 2015, the credit rating of the Village's investment was as follows:

<u>Investment</u>	<u>Standard & Poor's Rating</u>	<u>Moody's Investors Service Rating</u>
The Illinois Funds (external investment pool)	AAAm	--

Concentration of Credit Risk. As of March 31, 2015, the Village did not have a concentration of credit risk.

Foreign Currency Risk. As of March 31, 2015, the Village has no foreign currency risk.

NOTE 3: RETIREMENT FUND COMMITMENTS

(a) Illinois Municipal Retirement Fund

Plan Description. The Village's defined benefit pension plan for regular employees provides retirement and disability benefits, post retirement

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

increases, and death benefits to plan members and beneficiaries. The Plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2014 was 12.49 percent. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. The required contribution for calendar year 2014 was \$195,339.

Three-Year Trend Information for IMRF

<u>Fiscal Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
3/31/2015	\$ 197,626	100%	\$ 5,984
3/31/2014	189,126	100%	5,872
3/31/2013	182,594	100%	5,755

The required contribution for 2014 was determined as part of the December 31, 2012, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2012, included (a) 7.50% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The Village's unfunded actuarial accrued liability at December 31, 2012 is being amortized as a level percentage of projected payroll on an open 29 year basis.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Funded Status and Funding Progress. As of December 31, 2014, the most recent actuarial valuation date, the plan was 79.98 percent funded. The actuarial accrued liability for benefits was \$3,845,904 and the actuarial value of assets was \$3,076,058, resulting in an underfunded actuarial accrued liability (UAAL) of \$769,846. The covered payroll for calendar year 2014 (annual payroll of active employees covered by the plan) was \$1,563,966 and the ratio of the UAAL to the covered payroll was 49 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

(b) Social Security

All employees, including those qualifying for coverage under the Illinois Municipal Retirement Fund, are covered under Social Security. The Village paid \$132,400, the required contribution for the current fiscal year.

NOTE 4: INTERFUND BALANCES

The following funds have interfund balances as of March 31, 2015.

General Fund due from (to):	
Motor Fuel Tax Fund	\$ 1,324
Electric Light and Power Fund	(43)
Electric Light and Power Fund due from (to):	
General Fund	43
Motor Fuel Tax Fund due from (to):	
General Fund	(1,324)

NOTE 5: PROPERTY TAXES

The Village's property tax is levied each year on all taxable real property located in the Village on or before the second Tuesday in December. The Board passed the levy on November 17, 2014. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments. The County had not mailed tax bills as of March 31, 2015. Past mailing practices of the County have been subsequent to March 31 of each year. The Village begins to receive significant distributions of tax receipts in June and July after the bills are mailed by the County. The Village budgets and records property tax revenue in the year the property taxes are received.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

The following are the tax rates applicable to the various levies per \$100 of assessed valuation:

	<u>Maximum Levy</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<u>Tax Rates:</u>				
General	\$ 0.2500	\$ 0.1729	\$ 0.1554	\$ 0.1453
Bonds and Interest	None	0.0650	0.0667	0.0662
IMRF	None	0.1869	0.1793	0.1668
Police Protection	0.0750	0.0738	0.0739	0.0378
Audit	None	0.0105	0.0118	0.0081
Civil Defense (ESDA)	0.0500	0.0031	0.0026	0.0022
Total		<u>\$ 0.5122</u>	<u>\$ 0.4897</u>	<u>\$ 0.4264</u>
Assessed Valuations		<u>\$ 80,714,939</u>	<u>\$ 79,921,537</u>	<u>\$ 81,648,135</u>
<u>Tax Extensions:</u>				
General		\$ 39,556	\$ 124,198	\$ 118,635
Bonds and Interest		52,465	53,308	54,051
IMRF		150,836	143,299	136,189
Police Protection		59,568	59,062	30,863
Audit		8,475	9,431	6,614
Civil Defense (ESDA)		2,502	2,078	1,796
Total		<u>\$ 413,422</u>	<u>\$ 391,376</u>	<u>\$ 348,148</u>
Tax Collections		<u>\$ -</u>	<u>\$ 391,180</u>	<u>\$ 348,850</u>
Percent Collected		<u>0.00%</u>	<u>99.95%</u>	<u>100.20%</u>

NOTE 6: LONG-TERM DEBT

The Village has the following long-term debt as of March 31, 2015.

Bonds Payable

\$550,000 General Obligation Bonds, Series 2011 dated July 20, 2011, due in annual installments of \$30,000 to \$50,000 through December 1, 2026; interest at 2.75% to 5.25%. The amount of bonds outstanding as of March 31, 2015 is \$480,000. These bonds are being retired by the Swimming Pool Fund.

\$4,780,000 General Obligation Refunding Bonds, Series 2012 dated September 13, 2012, due in annual installments of \$320,000 to \$395,000 through December 1, 2025; interest at 1.10% to 2.85%. The amount of bonds outstanding as of March 31, 2015 is \$3,860,000. These bonds are being retired by the Electric Light and Power Fund. This issue refunded Series 2005 Bonds.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

\$1,950,000 General Obligation Refunding Bonds, Series 2014 dated April 29, 2014, due in semi-annual installments of \$150,000 to \$185,000 through November 1, 2025; interest at 0.50% to 3.30%. The amount of bonds outstanding as of March 31, 2015 is \$1,780,000. These bonds are being retired by the TIF Fund. This issue refunded Series 2005 Tax Increment Revenue Bonds.

Annual debt service requirements to maturity for bonds are as follows:

Year Ended April 30,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2016	\$ 150,000	\$ 38,298	\$ 350,000	\$ 101,962
2017	150,000	37,547	360,000	97,618
2018	150,000	36,348	365,000	92,667
2019	155,000	34,622	365,000	86,857
2020	155,000	32,220	375,000	80,100
2021-2025	835,000	105,852	2,030,000	256,878
2026-2027	185,000	6,105	495,000	19,069
	<u>\$ 1,780,000</u>	<u>\$ 296,992</u>	<u>\$ 4,340,000</u>	<u>\$ 735,151</u>

IEPA Loans

\$104,816 loan with the Illinois Environmental Protection Agency to be repaid with semiannual payments of \$3,568 through March 2019, including interest at 2.865%. The loan was used to assist the Water Fund in the construction of a waterline extension. The balance outstanding as of March 31, 2015 is \$26,790.

\$479,822 loan with the Illinois Environmental Protection Agency to be repaid with semi-annual installments of \$15,765, including interest at 2.535%. The loan was used to assist in the construction of sanitary sewer lines and an excess flow clarifier at the West Sewage Treatment Plant. The balance outstanding as of March 31, 2015 is \$174,469.

\$583,674 loan with the Illinois Environmental Protection Agency to be repaid with semi-annual installments of \$18,648, including interest at 2.925%. The loan was used to assist in the construction of sewer lines on North State Street. The balance outstanding as of March 31, 2015 is \$547,409.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Annual debt service requirements to maturity for EPA Loans are as follows:

Year Ended April 30,	EPA Loans	
	Principal	Interest
2016	\$ 58,567	\$ 17,394
2017	60,022	15,939
2018	61,514	14,447
2019	63,044	12,915
2020	57,423	11,403
2021-2025	176,934	41,078
2026-2030	163,636	22,844
2031-2033	107,528	4,360
	<u>\$ 748,668</u>	<u>\$ 140,380</u>

Notes Payable

\$225,618 loan with Citizens Community Bank to be repaid with annual payments of \$36,464 through July 2020, including interest at 3.182%. The loan was used to purchase a Bucket/Pole Truck for the Electric Light and Power Fund. The balance outstanding as of March 31, 2015 is \$196,448.

\$33,885 loan with Citizens Community Bank to be repaid with annual payments of \$34,913 through September 2015, including interest at 2.99%. The loan was used to purchase a Police Vehicle for the General Fund. The balance outstanding as of March 31, 2015 is \$33,885.

Annual debt service requirements to maturity for notes payable are as follows:

Year Ended April 30,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2016	\$ 33,885	\$ 1,013	\$ 30,113	\$ 6,351
2017	-	-	31,072	5,393
2018	-	-	32,091	4,373
2019	-	-	33,129	3,336
2020	-	-	34,200	2,264
2021	-	-	35,843	1,162
	<u>\$ 33,885</u>	<u>\$ 1,013</u>	<u>\$ 196,448</u>	<u>\$ 22,879</u>

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

The following is a summary of changes in long-term debt for the year ended March 31, 2015.

	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending</u> <u>Balance</u>	<u>Due Within</u> <u>One Year</u>
<u>Business-type Activities:</u>					
Bonds Payable	\$ 4,690,000	\$ -	\$ 350,000	\$ 4,340,000	\$ 350,000
Notes Payable	238,167	-	41,719	196,448	30,113
EPA Loans	817,767	-	69,099	748,668	58,567
	<u>\$ 5,745,934</u>	<u>\$ -</u>	<u>\$ 460,818</u>	<u>\$ 5,285,116</u>	<u>\$ 438,680</u>
<u>Governmental Activities:</u>					
Bonds Payable	\$ 1,360,000	\$ 1,950,000	\$ 1,530,000	\$ 1,780,000	\$ 150,000
Notes Payable	-	33,885	-	33,885	33,885
	<u>\$ 1,360,000</u>	<u>\$ 1,983,885</u>	<u>\$ 1,530,000</u>	<u>\$ 1,813,885</u>	<u>\$ 183,885</u>

On April 29, 2014, the Village issued \$1,950,000 in 2014 General Obligation Refunding Bonds with interest rates of 0.40% to 3.30% to advance refund \$1,360,000 of outstanding 2005 Tax Increment Revenue Bonds with interest rates of 4.75% to 5.75% and \$474,174 of outstanding note balances related to a redevelopment agreement. The net proceeds of \$1,866,294 were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for the future debt service payments on the Tax Increment Revenue Bonds. The 2005 Bonds were called on April 30, 2014.

The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$83,706. The City completed the advance refunding to reduce its total debt service payments by \$379,384 and to obtain an economic gain (difference between the present values of the old and new debt service payments) of \$144,199.

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

NOTE 7: CAPITAL ASSETS

Capital asset activity for the year ended March 31, 2015 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Governmental activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 87,406	\$ -	\$ 3,566	\$ 83,840
Capital assets, being depreciated:				
Buildings and improvements	579,145	31,838	-	610,983
Infrastructure	277,427	-	-	277,427
Vehicles and equipment	617,189	95,757	26,979	685,967
Total capital assets being depreciated	<u>1,473,761</u>	<u>127,595</u>	<u>26,979</u>	<u>1,574,377</u>
Less accumulated depreciation for:				
Building and improvements	287,821	20,605	-	308,426
Infrastructure	28,078	6,842	-	34,920
Vehicles and equipment	500,813	50,771	26,979	524,605
Total accumulated depreciation	<u>816,712</u>	<u>78,218</u>	<u>26,979</u>	<u>867,951</u>
Total capital assets, being depreciated, net	<u>657,049</u>	<u>49,377</u>	<u>-</u>	<u>706,426</u>
Governmental activities capital assets, net	<u>\$ 744,455</u>	<u>\$ 49,377</u>	<u>\$ 3,566</u>	<u>\$ 790,266</u>
<u>Business-type activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 279,630	\$ 25,909	\$ -	\$ 305,539
Capital assets, being depreciated:				
Buildings and improvements	7,250,899	83,220	-	7,334,119
Swimming pool	1,064,420	-	-	1,064,420
Distribution and collection system	13,825,879	56,326	-	13,882,205
Vehicles and equipment	2,014,324	253,185	-	2,267,509
Total capital assets, being depreciated	<u>24,155,522</u>	<u>392,731</u>	<u>-</u>	<u>24,548,253</u>
Less accumulated depreciation for:				
Buildings and Improvements	4,138,733	224,219	-	4,362,952
Swimming pool	207,740	49,103	-	256,843
Distribution and collection system	6,808,567	565,332	-	7,373,899
Vehicles and equipment	1,190,554	152,885	-	1,343,439
Total accumulated depreciation	<u>12,345,594</u>	<u>991,539</u>	<u>-</u>	<u>13,337,133</u>
Total capital assets, being depreciated, net	<u>11,809,928</u>	<u>(598,808)</u>	<u>-</u>	<u>11,211,120</u>
Business-type activities capital assets, net	<u>\$ 12,089,558</u>	<u>\$ (572,899)</u>	<u>\$ -</u>	<u>\$ 11,516,659</u>

VILLAGE OF FREEBURG, ILLINOIS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 19,324
Public safety	33,226
Highways and streets	24,333
Sanitation	<u>1,335</u>
Total depreciation expense - governmental activities	<u>\$ 78,218</u>
Business-type activities:	
Electric light and power	\$ 669,069
Water	172,210
Sewer	89,660
Swimming pool	<u>60,600</u>
Total depreciation expense - business-type activities	<u>\$ 991,539</u>

NOTE 8: SUBSEQUENT EVENT

The Village has evaluated events occurring after the financial statement date through August 15, 2015 in order to determine their potential for recognition or disclosure in the financial statements. The latter date is the same date the financial statements were available to be issued.

DRAFT

VILLAGE OF FREEBURG, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
MODIFIED CASH BASIS
GENERAL FUND
FOR THE YEAR ENDED MARCH 31, 2015

	Budgeted Amounts		Actual (Budget Basis)
	Original	Final	
Revenues:			
Property Tax	\$ 641,825	\$ 641,825	\$ 431,356
Replacement Tax	5,200	5,200	5,658
Sales Tax	390,000	390,000	366,991
State Income Tax	420,000	420,000	412,333
Local Use Tax	66,000	66,000	85,062
Telecommunications Tax	145,000	145,000	108,713
Franchise Tax	30,500	30,500	29,252
Utility Tax	230,000	230,000	240,515
Licenses and Permits	47,300	47,300	53,118
Fines and Penalties	14,650	14,650	12,695
Garbage Collection	210,200	210,200	210,602
Rental/Lease Income	12,000	12,000	6,205
Investment Earnings	2,000	2,000	2,764
Grants	62,855	62,855	29,298
Miscellaneous	81,019	81,019	410,332
Total Revenues	<u>2,358,549</u>	<u>2,358,549</u>	<u>2,404,894</u>
Expenditures:			
Current:			
General Government	489,673	491,088	252,509
Public Safety:			
Police	1,094,620	1,094,620	1,061,199
Civil Defense	4,100	4,100	3,528
Highways and Streets	360,010	374,150	347,425
Sanitation	206,700	206,700	184,946
Capital Outlay	189,595	189,595	127,595
Transfers	-	-	20,889
Total Expenditures	<u>2,344,698</u>	<u>2,360,253</u>	<u>1,998,091</u>
Net Change in Fund Balances	\$ <u>13,851</u>	\$ <u>(1,704)</u>	406,803
No change for modified cash basis reporting			-
As reported on the Statement of Revenues and Expenditures Arising From Modified Cash Basis Transactions			<u>\$ 406,803</u>

VILLAGE OF FREEBURG, ILLINOIS

**SCHEDULE OF ILLINOIS MUNICIPAL RETIREMENT
FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS
MARCH 31, 2015**

	Calendar Year					
	2014	2013	2012	2011	2010	2009
Actuarial Value of Assets	\$ 3,076,058	\$ 2,862,966	\$ 2,764,210	\$ 2,361,731	\$ 2,030,891	\$ 2,177,881
Actuarial Accrued Liability (AAL)	3,845,904	3,666,344	3,859,604	3,423,406	3,072,278	3,183,624
Unfunded AAL (UAAL)	769,846	803,378	1,095,394	1,061,675	1,041,387	1,005,743
Funded Ratio	79.98%	78.09%	71.62%	68.99%	66.10%	68.41%
Covered Payroll	1,563,966	1,460,174	1,422,899	1,332,823	1,338,574	1,390,880
UAAL as a % of Covered Payroll	49.22%	55.02%	76.98%	79.66%	77.80%	72.31%
Employer Contributions:						
Required	195,339	186,902	177,720	161,538	155,810	142,009
Made	195,339	186,902	177,720	161,538	150,322	142,009
Percentage of Employer Contributions						
Made to Required Contributions	100.00%	100.00%	100.00%	100.00%	96.00%	100.00%

On a market value basis, the actuarial value of assets as of December 31, 2014 is \$3,600,732.

On a market basis, the funded ratio would be 93.63 percent.

The actuarial valuations presented are prepared by the Illinois Municipal Retirement Fund using the following parameters:

Actuarial Cost Method:	Entry Age Normal Actuarial Cost
Amortization Method:	Level Percentage of Projected Payroll
Remaining Amortization Period:	Open 29 Year Basis
Asset Valuation Method:	Techniques that smooth the effects of volatility over a 5 year period with a 20% corridor
Actuarial Assumptions:	
Interest Rate	7.5%
Salary Progression	4.4 - 14.0%
Cost of Living Adjustments	3.0%

VILLAGE OF FREEBURG, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
MARCH 31, 2015

	<u>Impact Fees</u>	<u>Motor Fuel Tax</u>	<u>TIF</u>	<u>Total</u>
<u>Assets</u>				
Cash and Cash Equivalents	\$ 7,716	\$ 175,836	\$ 380,904	\$ 564,456
Investments	<u>19,865</u>	<u>124,000</u>	<u>-</u>	<u>143,865</u>
Total Assets	<u>\$ 27,581</u>	<u>\$ 299,836</u>	<u>\$ 380,904</u>	<u>\$ 708,321</u>
 <u>Liabilities and Fund Balance</u>				
Liabilities:				
Due to Other Funds	\$ -	\$ 1,324	\$ -	\$ 1,324
Total Liabilities	<u>-</u>	<u>1,324</u>	<u>-</u>	<u>1,324</u>
Fund Balance:				
Restricted	<u>27,581</u>	<u>298,512</u>	<u>380,904</u>	<u>706,997</u>
Total Fund Balance	<u>27,581</u>	<u>298,512</u>	<u>380,904</u>	<u>706,997</u>
Total Liabilities and Fund Balance	<u>\$ 27,581</u>	<u>\$ 299,836</u>	<u>\$ 380,904</u>	<u>\$ 708,321</u>

VILLAGE OF FREEBURG, ILLINOIS

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE YEAR ENDED MARCH 31, 2015

	<u>Impact Fees</u>	<u>Motor Fuel Tax</u>	<u>TIF</u>	<u>Total</u>
Revenues:				
Property Tax	\$ -	\$ -	\$ 234,314	\$ 234,314
Motor Fuel Tax	-	107,544	-	107,544
Grants	-	33,630	-	33,630
Investment Income	<u>578</u>	<u>5,128</u>	<u>121</u>	<u>5,827</u>
Total Revenues	<u>578</u>	<u>146,302</u>	<u>234,435</u>	<u>381,315</u>
Expenditures:				
Current:				
Highways and Streets	-	105,088	-	105,088
Development	-	-	474,174	474,174
Debt Service:				
Principal	-	-	170,000	170,000
Interest and Fees	-	-	<u>103,445</u>	<u>103,445</u>
Total Expenditures		<u>105,088</u>	<u>747,619</u>	<u>852,707</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>578</u>	<u>41,214</u>	<u>(513,184)</u>	<u>(471,392)</u>
Other Financing Sources (Uses):				
Proceeds from Debt	-	-	1,950,000	1,950,000
Payment to Escrow Refunding Agent	-	-	<u>(1,392,120)</u>	<u>(1,392,120)</u>
Total Other Financing Sources (Uses)	-	-	<u>557,880</u>	<u>557,880</u>
Excess of Revenues and Other Financing Sources Over Expenditures	<u>578</u>	<u>41,214</u>	<u>44,696</u>	<u>86,488</u>
Fund Balance, Beginning of Year	<u>27,003</u>	<u>257,298</u>	<u>336,208</u>	<u>620,509</u>
Fund Balance, End of Year	<u>\$ 27,581</u>	<u>\$ 298,512</u>	<u>\$ 380,904</u>	<u>\$ 706,997</u>

DRAFT

INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE WITH TAX INCREMENT FINANCING ACT

To the Honorable Mayor and Board
of Trustees of the Village of
Freeburg, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of the Village of Freeburg, Illinois as of and for the year ended March 31, 2015, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the Village of Freeburg, Illinois' Tax Increment Financing District, as referred to in the first paragraph, as of March 31, 2015 and the revenues it received and expenditures it paid for the year then ended on the basis of accounting described in Note 1.

Other Matters

The management of the Village of Freeburg, Illinois is responsible for the government's compliance with laws and regulations. In connection with our audit, referred to above, we selected and tested transactions and records to determine the government's compliance with 65 ILCS 5/11-74.4-3, "Tax Increment Allocation Redevelopment Act".

The results of our tests indicate that for the items tested, the Village of Freeburg, Illinois, complied with Subsection (q) of 65 ILCS 5/11-74.4-3, "Tax Increment Allocation Redevelopment Act". Nothing came to our attention that caused us to believe that, for the items not tested, the Village of Freeburg, Illinois was not in compliance with Subsection (q) of 65 ILCS 5/11-74.4-3, "Tax Increment Allocation Redevelopment Act".

Certified Public Accountants
Alton, Illinois

August 15, 2015

DRAFT

VILLAGE BOARD MEETING
SEPTEMBER 8TH, 2015

Gary Henning Zoning Administrator

21-Occupancy Permits issued for August 2015.

8--Building Permits issued for August 2015:

1-Electrical

1-Sign

1-New Home

1-New Business new Pole Barn & rebuild old Pole Barn

1-Fence

3-New Accessary Building

1-New Home Permit issued to date in September.

Nuisances Corrected for August--17

Current Nuisances:

Trailer at Peabody Road and Route 15--Trailer has been moved.

*#3 Lake Drive--abandoned: Has until October 7th, 2015 to put building into safe condition or demolished.

*Kenny Stumpf, 102 N. Cherry: Met with Gentry's and saw video and pictures of business taking place (copy is in Mr. Stumpf's file). I called and talked with Mr. Stumpf and informed him next time it happens the evidence will be turned over to our attorney for further prosecution.

*109 N. Main--Police Report was filed Friday evening (August 28th, 2015) concerning accumulation of garbage, debris, and tires. Talked with owner on Monday morning and gave copy of our Ordinance dealing with accumulation of debris including tires. Was told he had no money and was not going to do anything about it. I then informed him that instead of 5 days as ordinance states I will extend until Tuesday (September 8th) to clean up or Village would have it done and send him the bill. He stated he was not going to do it and to send out the Chief of Police. Will check today and if not done will send out Chief Donald.

NEW BUSINESSES WORKING:

LOG LOGISTICS INC: Permit has been issued.

FREEBURG AUTO BODY-- Talked with Jerry again and he said working hard and will get it done down the road. Will give us at least two week notice!

VILLAGE PRESIDENT
Seth Speiser

VILLAGE CLERK
Jerry Menard

VILLAGE TRUSTEES
Mathew Trout
Dean Pruett
Elizabeth Niebruegge
Lisa Meehling
Ray Matchett, Jr.
Mike Blaies

VILLAGE OF FREEBURG

FREEBURG MUNICIPAL CENTER
14 SOUTHGATE CENTER, FREEBURG, IL 62243
PHONE: (618) 539-5545 • FAX: (618) 539-5590
Web Site: www.freeburg.com

VILLAGE ADMINISTRATOR
Tony Funderburg

VILLAGE TREASURER
Bryan A. Vogel

PUBLIC WORKS DIRECTOR
John Tolan

POLICE CHIEF
Stanley Donald

VILLAGE ATTORNEY
Weilmuenster Law Group, P.C

Legal and Ordinance Committee Meeting
(Annexation; Building; Zoning; Subdivision)
(Meehling/Blaies/Pruett/Trout)
Wednesday, August 26, 2015 at 5:30 p.m.

The meeting of the Legal and Ordinance Committee was called to order at 5:31 p.m. by Chairperson Lisa Meehling on Wednesday, August 26, 2015, in the Freeburg Municipal Center. Members attending were Chairperson Lisa Meehling Trustee Mike Blaies, Trustee Dean Pruett, Trustee Matt Trout, Mayor Seth Speiser, Village Clerk Jerry Menard (absent), Trustee Ray Matchett, Trustee Elizabeth Niebruegge, Zoning Administrator Gary Henning (absent), Public Works Director John Tolan (absent), Village Administrator Tony Funderburg and Office Manager Julie Polson. Guest present: Janet Baechle.

A. OLD BUSINESS:

1. Approval of July 29, 2015 Minutes: Trustee Matt Trout motioned to approve the July 29, 2015 minutes and Trustee Dean Pruett seconded the motion. All voting yea, the motion carried.
2. Zoning Report/Nuisance Properties: The trailer on Rt. 15 is gone. Trustee Meehling asked about the semi that is parked out there now, and Trustee Pruett said there isn't a business that will let them park on their lots. Dean said guys will park there en route or while they are home. They have an agreement with the Township to park there for 24 hours. Gary is also working on complaints received regarding Mr. Stump back to court.
3. Occupancy permits inspections: Lisa and Tony talked about forming a small group of people to discuss the occupancy permit inspections. The committee would like to hear what the realtor says and asked for him to be invited to the next committee meeting.
4. St. Clair County Update of Building and Property Maintenance Code: We have not received anything from St. Clair County.
5. Combination of Plan Commission and Board of Appeals: Attorney Manion is working on this.
6. Comprehensive Plan: This will be discussed at the Committee as a Whole meeting on Tuesday, September 8th at 6:00 p.m.
7. Local Debt Recovery Program: Attorney Manion is working on this.

B. NEW BUSINESS: None.

Legal and Ordinance Committee Meeting
Wednesday, August 26, 2015

C. **GENERAL CONCERNS:** None.

D. **PUBLIC PARTICIPATION:** None.

E. **ADJOURN:** *Trustee Dean Pruett motioned to adjourn at 5:37 p.m. and Trustee Matt Trout seconded the motion. All voting yea, the motion carried.*



Julie Polson
Office Manager

VILLAGE PRESIDENT
Seth Speiser

VILLAGE CLERK
Jerry Menard

VILLAGE TRUSTEES
Mathew Trout
Dean Pruett
Elizabeth Niebruegge
Lisa Meehling
Ray Matchett, Jr.
Mike Blaies

VILLAGE OF FREEBURG

FREEBURG MUNICIPAL CENTER
14 SOUTHGATE CENTER, FREEBURG, IL 62243
PHONE: (618) 539-5545 • FAX: (618) 539-5590
Web Site: www.freeburg.com

PERSONNEL AND PUBLIC SAFETY COMMITTEE MEETING
(Trout/Blaies/Meehling/Pruett)
Wednesday, August 26, 2015 at 6:30 p.m.

VILLAGE ADMINISTRATOR
Tony Funderburg

VILLAGE TREASURER
Bryan A. Vogel

PUBLIC WORKS DIRECTOR
John Tolan

POLICE CHIEF
Stanley Donald

VILLAGE ATTORNEY
Weilmuenster Law Group, P.C

Chairperson Matt Trout called the meeting of the Personnel and Public Safety Committee to order on Wednesday, August 26, 2015 at 6:30 p.m. Those present were Chairman Matt Trout, Trustee Mike Blaies, Trustee Lisa Meehling, Trustee Dean Pruett, Mayor Seth Speiser, Trustee Elizabeth Niebruegge, Trustee Dean Pruett, Village Clerk Jerry Menard (absent), Chief Stan Donald, Public Works Director John Tolan (absent), Village Administrator Tony Funderburg and Office Manager Julie Polson. Guest present: Janet Baechle.

POLICE:

OLD BUSINESS:

1. In car Computer: Administrator Funderburg said the router is in and we are waiting on Computron to install it soon.

B. NEW BUSINESS:

1. Officer's end of probation – Executive Session to Discuss Personnel, 5 ILCS 120/2-(c)1: No discussion was needed. *Trustee Dean Pruett motioned to take Officer Chris Flynn off probationary status and Trustee Mike Blaies seconded the motion.* All voting aye, the motion carried.

Dean said he had good feedback regarding the homecoming. Officer Flake made a good impression with giving out badges and this was posted on Facebook. Mayor Speiser said Burgards posted on Facebook they were opening a beer garden over homecoming so we sent officers there to take care of it. Mayor Speiser had a conversation with the owner and reviewed our code concerning beer gardens with him.

PERSONNEL:

A. OLD BUSINESS:

1. Approval of August 26, 2015 Minutes: *Trustee Dean Pruett motioned to approve the August 26, 2015 Minutes with correction and Trustee Lisa Meehling seconded the motion.* All voting yea, the motion carried.
2. Job Descriptions/Handbook: Tony worked on the handbook and will bring the revisions to the next committee meeting.

B. NEW BUSINESS: None.

C. GENERAL CONCERNS: None.

D. PUBLIC PARTICIPATION: None.

E. ADJOURN: *Trustee Dean Pruett motioned to adjourn the meeting at 6:33 p.m. and Trustee Matt Trout seconded the motion. All voting yea, the motion carried.*



Julie Polson
Office Manager