

**IN ACCORDANCE WITH EXECUTIVE ORDER 2020-07, THE PUBLIC
CAN PARTICIPATE THROUGH THE ZOOM CLOUD MEETING
APPLICATION AND CLICKING ON THE FOLLOWING LINK:**

Meeting ID: **447 872 7673**
<https://us02web.zoom.us/j/4478727673>

We ask the public to mute their phone or mic until Public Participation
If you have any questions, please contact Matt Trout at mtrout@freeburg.com
Village Hall will be open to the public for this meeting

REGULAR BOARD MEETING AGENDA – OCTOBER 3, 2022 - 7:30 P.M.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Minutes of Previous Meeting
 - 4 – 1. September 19, 2022 – Public Hearing Minutes – **Exhibit A**
 - 4 – 2. September 19, 2022 – Board Meeting Minutes – **Exhibit B**
5. Finance
 - 5 – 1. Finance Committee Meeting – Wednesday, September 28, 2022 - 5:30 p.m. – **Exhibit C**

5 – a. Board Report - MFT:	\$	39,431.76
5 – b. Board Report – Utility Refunds:	\$	37.10
5 – c. Board Report – ACH Transfer/IMEA Bill	\$	342,724.50
5 – d. TIF Bond Payoff	\$	538,243.14
5 – d. Board Report - General:	\$	1,141,320.93
 - 5 – 2. Recommend Approval of the FY22 Audit Report – **Exhibit D**
6. Treasurer’s Report
7. Attorney’s Report
8. ESDA Report – ESDA Report for October 3, 2022 – **Exhibit E**
9. Public Participation
10. Reports and Correspondence –
 - 10 – 1. Zoning Administrator’s Report – **Exhibit F**
11. Recommendations of Boards and Commissions
12. Contracts, Releases, Agreements and Annexations
13. Bids
 - 13 – 1. Recommend Approval of CD Bids for Money Market Funds Investment with Citizens Community Bank for 59 months at 3.5% – **Exhibit G**
14. Resolutions
15. Ordinances
16. Old Business
17. New Business
18. Appointments
19. Committee Meeting Minutes/Recommendations
 - 19 – 1. Legal/Ordinance Committee Meeting – Wednesday, September 28, 2022 – 5:45 p.m. – **Unavailable**
 - 19 – 2. Personnel/Police Committee Meeting – Wednesday, September 28, 2022 – 6:00 p.m. – **Unavailable**
20. Upcoming Meetings
 - 20 – 1. Combined Planning/Zoning Board – Tuesday, October 11, 2022 – 6:00 p.m.
 - 20 – 2. Electric Committee Meeting – Wednesday, October 12, 2022 – 5:30 p.m.
 - 20 – 3. Water/Sewer Committee Meeting – Wednesday, October 12, 2022 – 5:45 p.m.
 - 20 – 4. Streets Committee Meeting – Wednesday, October 12, 2022 – 6:00 p.m.
 - 20 – 5. Board Meeting – Monday, October 17, 2022 – 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)]; collective negotiating matters between the public body and its employees or their representatives [5 ILCS 120/2 (C)(2).

VILLAGE PRESIDENT
Seth Speiser

VILLAGE CLERK
Jerry Menard

VILLAGE TRUSTEES
Denise Albers
Michael Heap
Robert Kaiser
Mike Blaies
Ray Matchett, Jr.
Lisa Meehling

VILLAGE TREASURER
Bryan A. Vogel

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

PUBLIC WORKS DIRECTOR
John Tolan

POLICE CHIEF
Michael J. Schutzenhofer

ESDA COORDINATOR
Eugene Kramer

ZONING ADMINISTRATOR
Matt Trout

VILLAGE ATTORNEY
Weilmuenster Keck Brown, P.C.

VILLAGE OF FREEBURG, ILLINOIS BOARD MEETING MINUTES MONDAY, SEPTEMBER 19, 2022 @ 7:30 P.M.

CALL TO ORDER: Mayor Seth Speiser called the Regular Board Meeting to order at 7:30 p.m., on Monday, September 19, 2022, in the Freeburg Municipal Board Room. Presentation of the meeting was also conducted by Zoom video conferencing. Village Hall was open to the public.

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

ROLL CALL: Trustee Denise Albers – here; Trustee Elizabeth (Lisa) Meehling – here; Trustee Michael (Mike) Heap – here; Trustee James (Mike) Blaies – here; Trustee Ramon Matchett, Jr. – here; Trustee Robert (Bob) Kaiser – here; Mayor Seth Speiser – here; (7 present, 0 absent) Mayor Seth Speiser announced there is a quorum.

EXHIBIT A:

Mayor Speiser stated we have the minutes of the Public Hearing Meeting Tuesday, September 6, 2022 for approval.

Trustee Elizabeth (Lisa) Meehling motioned to accept the minutes from the Public Hearing Meeting Tuesday, September 6, 2022, and Trustee Ramon Matchett, Jr. seconded the motion. All voting aye, the motion carried.

EXHIBIT B:

Mayor Speiser stated we have the minutes of the Regular Board Meeting Tuesday, September 6, 2022 for approval.

Trustee Elizabeth (Lisa) Meehling motioned to accept the minutes from the Regular Board Meeting Tuesday, September 6, 2022, and Trustee Ramon Matchett, Jr. seconded the motion. All voting aye, the motion carried.

FINANCE: None.

TREASURER’S REPORT: None.

ATTORNEY’S REPORT: None.



EXHIBIT C:

ESDA REPORT Mayor Speiser called on ESDA Coordinator Gene Kramer. Gene updated us on his September 19, 2022 ESDA Report and more.

PUBLIC PARTICIPATION: We had a concern resident address the board to discuss an ongoing dog complaint issue. Chief Schutzenhofer let the resident know he has been working with St. Clair County States Attorney James Gomric and St. Clair County Animal Control. Chief Schutzenhofer stated to the resident that the dogs' owner has one month to erect a fence to keep the animals in the yard.

REPORTS AND CORRESPONDENCE:

EXHIBIT D:

ZONING ADMINISTRATOR'S REPORT FOR SEPTEMBER 19, 2022: Mayor Speiser asked if anyone has anything for Zoning Administrator Matt Trout.

RECOMMENDATIONS OF BOARDS AND COMMISSIONS: None.

CONTRACTS, RELEASES, AGREEMENTS & ANNEXATIONS: None.

EXHIBIT E:

BIDS: Mayor Speiser stated the Recommend Approval of CD Bids for Money Market Funds Investment. Mayor Speiser stated we will table this at the present time.

EXHIBIT F:

ORDINANCES: Mayor Speiser stated we have Ordinance #1751 An Ordinance Allowing the Village of Freeburg to Vacate Portions of Public Street Commonly Known as Morgan Street.

Trustee Ramon Matchett, Jr. motioned to adopt Ordinance #1751 by title only, and Trustee Michael (Mike) Heap seconded the motion. ROLL CALL: Trustee Ramon Matchett Jr. – aye; Trustee Michael (Mike) Heap – aye; Trustee Elizabeth (Lisa) Meehling – aye; Trustee James (Mike) Blaies – aye; Trustee Denise Albers – aye; Trustee Robert (Bob) Kaiser – aye; (6 ayes, 0 nays, 0 absent). **All voting aye, motion carried.**

OLD BUSINESS: None.

NEW BUSINESS: None.

APPOINTMENTS: None.

COMMITTEE MEETING REPORTS:

EXHIBIT G:

Electric Committee Meeting: Trustee James (Mike) Blaies (Chairperson) reported on the Electric Committee Meeting held on Wednesday, September 14, 2022 at 5:30 p.m.

The following item or items were talked about or discussed:

Village of Freeburg Board Meeting Minutes
Monday, September 19, 2022

1. Customer Issues: Trustee Blaies said Head Lineman Shane Krauss reported outages on August 12th a transformer went out on Apple Street, affecting a single customer for a short outage; August 28th a tree limb came down during a storm and took down the wires affecting three customers; September 5th a fuse holder burnt up on West and Cedar Lane affecting 25-30 customers for a short time, and about 10 customers were out for a couple of hours; and we had a partial outage on Temple affecting a single customer for a connection that went bad.
2. IMEA Energy Efficiency Grant: Nothing new to report.
3. Generator Upgrades: Trustee Blaies said Head Lineman Shane Krauss said Chuck has received the final part, and we will start the upgrade work on October 3rd. We will be out of service during this time, and the work will take about two weeks per plant.

NEW BUSINESS:

1. Money Marker Funds to Invest into CDs: Trustee Blaies said we table this earlier on the agenda under Bids.

Head Lineman Shane Krauss has taken deliver on the transformer for the west plant and started the process of finding the wire to tap into.

Head Lineman Shane Krauss advised the committee a resident on Ameren power but would like to switch over to ours. Zoning Administrator Matt Trout advised the committee the property at Barber Lane and Cemetery Road is going to annex in and subdivide the parcels in 5-acre lots.

Public Works Committee Meeting: (Trash/Water/Sewer) Trustee Robert (Bob) Kaiser (Chairperson) reported on the Trash/Water/Sewer Committee Meeting held on Wednesday, September 14, 2022 at 5:50 p.m.

The following item or items were talked about or discussed:

1. New Sewer Plant/Sewer Loan: Trustee Kaiser stated we have Haier Plumbing & Contracting pay request #12 in the amount of \$1,126,161.83 for approval.

*Trustee Robert (Bob) Kaiser motioned to the approval of Haier Plumbing & Contracting Pay Request #12 in the amount of \$1,126,161.83, and Trustee James (Mike) Blaies seconded the motion. **ROLL CALL:** Trustee Robert (Bob) Kaiser – aye; Trustee James (Mike) Blaies – aye; Trustee Ramon Matchett, Jr. – aye; Trustee Denise Albers – aye; Trustee Michael (Mike) Heap – aye; Trustee Elizabeth (Lisa) Meehling – aye; (6 ayes, 0 nays, 0 absent). **All voting aye, the motion carried.***

Trustee Kaiser stated we have Haier Plumbing Change Order No. 2 in the amount of \$4,535.43.

Trustee Robert (Bob) Kaiser motioned to the approval of Haier Plumbing Change Order No. 2 in the amount of \$4,535.43, and Trustee James (Mike) Blaies seconded the motion. ROLL CALL: Trustee Robert (Bob) Kaiser – aye; Trustee James (Mike) Blaies – aye; Trustee Elizabeth (Lisa) Meehling – aye; Trustee Denise Albers – aye; Trustee Ramon Matchett, Jr. – aye; Trustee Michael (Mike) Heap – aye; (6 ayes, 0 nays, 0 absent). All voting aye, the motion carried.

Trustee Kaiser stated we have Haier Plumbing Change Order No. 3 in the amount of \$3,546.11.

Trustee Robert (Bob) Kaiser motioned to the approval of Haier Plumbing Change Order No. 3 in the amount of \$3,546.11, and Trustee James (Mike) Blaies seconded the motion. ROLL CALL: Trustee Robert (Bob) Kaiser – aye; Trustee James (Mike) Blaies – aye; Trustee Ramon Matchett, Jr. – aye; Trustee Denise Albers – aye; Trustee Michael (Mike) Heap – aye; Trustee Elizabeth (Lisa) Meehling – aye; (6 ayes, 0 nays, 0 absent). All voting aye, the motion carried.

Trustee Kaiser stated we have Haier Plumbing Change Order No. 4 in the amount of \$1,470.00.

Trustee Robert (Bob) Kaiser motioned to the approval of Haier Plumbing Change Order No. 4 in the amount of \$1,470.00, and Trustee James (Mike) Blaies seconded the motion. ROLL CALL: Trustee Robert (Bob) Kaiser – aye; Trustee James (Mike) Blaies – aye; Trustee Ramon Matchett, Jr. – aye; Trustee Denise Albers – aye; Trustee Elizabeth (Lisa) Meehling – aye; Trustee Michael (Mike) Heap – aye; (6 ayes, 0 nays, 0 absent). All voting aye, the motion carried.

Trustee Kaiser said Zoning Administrator Matt Trout reported all of the tanks have been constructed, the influent building is under roof and the filter building walls are up. Haier is in the process of running the rest of the process piping to and between structures. Many of the components have been installed in the clarifiers. Freeburg Electric has started the work to install the transformer to provide power to the plant. The SCADA System seems to be ready. Public Works Director John Tolan, water/sewer staff and Zoning Administrator Matt Trout will be attending the first training meeting in the coming weeks before the software and system is ready to leave the factory.

2. Sewer Issues: Trustee Kaiser said Public Works Director John Tolan said they found more rock in the Industrial Park and had Mascoutah come out with the vac truck and cleaned the affected area. They also ran the sewer lines in Meadow Pines to make sure those were clean.

3. FSH Minutes: Public Works Director John Tolan stated the variable frequency drive failed, and. The board agreed to purchase a spare with an estimated cost of \$20,000.

4. Water System Study: Trustee Kaiser said IEPA is reviewing the study. Public Works Director John Tolan is going to schedule a meeting with TWM, Village Administrator Tony Funderburg and Chad Rice to discuss the phase and required IEPA forms.

5. Repair/Replace Sewer Main East and West Apple: Trustee Kaiser stated the contractor was here last week cleaning the sewer mains in preparation for televising the sewers to obtain measurements for the liners.

Public Works Director John Tolan stated we are still in free chlorine residual, and it is going well. We are about halfway done with the hydrant testing and flushing. We installed water services on Cemetery Road, Old Fayetteville Road and Edison Estates. Our TTHM & HAA samples came back very good.

NEW BUSINESS:

Village Administrator Tony Funderburg advised the committee we have received the draft audit. Tony is very proud to report we have more than enough funds to pay off the TIF bonds. Tony said the TIF was a great thing as long as it was managed properly and is an asset to our town. Trustee Kaiser said at this time he would like to make a motion.

*Trustee Robert (Bob) Kaiser motioned to pay off the TIF bond in the amount of \$538,241.14 to Truist Bank, and Trustee Denise Albers seconded the motion. **ROLL CALL:** Trustee Robert (Bob) Kaiser – aye; Trustee Denise Albers – aye; Trustee Ramon Matchett, Jr. – aye; Trustee James (Mike) Blaies – aye; Trustee Elizabeth (Lisa) Meehling – aye; Trustee Michael (Mike) Heap – aye; (6 ayes, 0 nays, 0 absent). **All voting aye, the motion carried.***

Trustee Kaiser stated Chief Schutzenhofer has spoken to Mr. Gomric regarding the Sheet' dog problem.

Trustee Kaiser said Public Works Director John Tolan advised the committee with the new lead and copper rule. Every public water supply must conduct an inventory to determine what type of water service piping each of our water customers has. We are going to have the pressure regulator on the 2 incoming master meters. John has enrolled Buddy, Trevor and himself for several virtual training classes. John provided a binder that includes our emergency response plan and risk resilience assessment for each facility that is mandated by the EPA.

GENERAL CONCERNS: None.

PUBLIC PARTICIPATION: Trustee Kaiser stated Peter Matusak was present to voice his concerns over the 4-way stop at the intersection of Apple/Vine.

EXHIBIT :

Public Property Committee Meeting: (Streets/Municipal Center/Pool/Parks & Recreation)
Trustee Ramon Matchett, Jr.(Chairperson) reported on the Streets/Municipal Center/Pool/Parks & Recreation Committee Meeting held on Wednesday, September 14, 2022 at 6:20 p.m.

The following items were talked about or discussed:

POOL:

OLD BUSINESS: Trustee Matchett said Public Works Director John Tolan advised the committee the slide and framing has been painted, the baby pool has been drained, and they will work on draining and winterizing the mail pool next week.

NEW BUSINESS:

Village Administrator Tony Funderburg advised the committee he will have a yearly report at the next month's meeting.

STREETS:

OLD BUSINESS:

1. E. Drainage Problem Areas/Stormwater Run-Off: Nothing new to report.
2. Customer Issues: Trustee Matchett said Public Works Director John Tolan reported a resident on South Potter requested his culvert be replaced and extended, and that work was completed. The resident will pay for the culvert and rock.
3. MFT-TWM Invoice #75524 in the amount of \$2,000.00: Trustee Matchett said the 2021 MFT Program has been completed and sent to IDOT. We oiled and chipped the streets. At this time Trustee Matchett said he would like to make a motion.

*Trustee Ramon Matchett motioned to pay TWM Invoice #75524 in the amount of \$2,000.00 and Trustee Denise Albers seconded the motion. **ROLL CALL:** Trustee Ramon Matchett, Jr. – aye; Trustee Denise Albers – aye; Trustee Elizabeth (Lisa) Meehling – aye; Trustee Michael (Mike) Heap – aye; Trustee Robert (Bob) Kaiser – aye; Trustee James (Mike) Blaies – aye; (6 ayes, 0 nays, 0 absent). **All voting aye, the motion carried.***

4. Wolf Road Project: Trustee Matchett said Zoning Administrator Matt Trout advised the committee the traffic counter is out, and that information is the last thing Oates needs for the project.

NEW BUSINESSW:

1. Volkert Invoice #908083 in the amount of \$1,392.50 for the Morgan Street Vacation and Parrone Annexation: Trustee Matchett said we have an invoice from Volkert.

*Trustee Roman Matchett, Jr. motioned to the approval of Volkert Invoice #908083 in the amount of \$1,392.50, and Trustee Denise Albers seconded the motion. **ROLL CALL:** Trustee Ramon Matchett, Jr. – aye; Trustee Denise Albers – aye; Trustee Robert (Bob) Kaiser – aye; Trustee James (Mike) Blaies – aye; Trustee Elizabeth (Lisa) Meehling – aye; Trustee Michael (Mike) Heap – aye; (6 ayes, 0 nays, 0 absent). **All voting aye, the motion carried.***

Trustee Matchett stated we have the Crew Leader position. At this time, he would like to make a motion.

Trustee Roman Matchett, Jr. motioned to promoted Bob Jenkins to Crew Leader, and Trustee Elizabeth (Lisa) Meehling seconded the motion. ROLL CALL: Trustee Ramon Matchett, Jr. – aye; Trustee Elizabeth (Lisa) Meehling – aye; Trustee Robert (Bob) Kaiser – aye; Trustee Michael (Mike) Heap – aye; Trustee Denise Albers – aye; Trustee James (Mike) Blaies – aye; (6 ayes, 0 nays, 0 absent). **All voting aye, the motion carried.**

UPCOMING MEETINGS:

Finance Committee Meeting – Wednesday, September 28, 2022 – 5:30 p.m.

Legal/Ordinance Committee Meeting – Wednesday, September 28, 2022 – 5:45 p.m.

Personnel/Police Committee Meeting – Wednesday, September 28, 2022 – 6:00 p.m.

Board Meeting – Monday, October 3, 2022 – 7:30 p.m.

VILLAGE MAYOR, VILLAGE CLERK & TRUSTEES' COMMENTS:

Trustee Denise Albers – Congratulations to Bob.

Trustee Elizabeth Meehling – Congratulations to Bob.

Trustee Michael (Mike) Heap – Congratulations to Bob.

Village Clerk Jerry Menard – Congratulations to Bob.

Mayor Seth Speiser –

Trustee James (Mike) Blaies – Congratulations to Bob and to Gene.

Trustee Ramon Matchett, Jr. – Congratulations to Bob and to Gene.

Trustee Robert (Bob) Kaiser – Congratulations to Bob and good luck Gene.

STAFF COMMENTS:

Village Administrator Tony Funderburg – absent

Public Works Director John Tolan – No thank you.

Zoning Administrator Matt Trout – Just to let the board know that the Dollar General new store will have brick around it, and the Chili cook off is just a week in a half away. We have 15 cookers which is the max. Lets hope Gene has good news on the weather for our Chili Cook Off. Last of all the Illinois Retail Association name Joe Kapies the Retailer of the Year. If you see Joe Congratulate him.

Chief of Police Mike Schutzenhofer – Congratulations to Bob.

Treasurer Bryan Vogel – No thank you.

ESDA Coordinator Gene Kramer – So far, the weather is looking good.

ADJOURNMENT: Mayor Seth Speiser called for a motion to adjourn the meeting.

Trustee Elizabeth Meehling motioned to adjourn the Regular Board meeting of Monday, September 19, 2022 at 7:55 p.m. and Trustee Ramon Matchett, Jr. seconded the motion. All voting aye, the motion carried.



Jerry Lynn Menard
Village Clerk

SYS DATE: 08/24/22
FROM: 07/24/22

Village of Freeburg
A / P BOARD LIST
REGISTER # 658
Wednesday August 24, 2022

SYS TIME: 09:31
[NB]

TO: 09/24/22

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C

PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
THOUVENOT, WADE & MOERCHEN 74169	15-41-532	08/24/22	MFT ENGINEERING	1734	961.25	961.25
** TOTAL CHECKS ISSUED					961.25	
TOTAL FOR REGULAR CHECKS:					961.25	

SYS DATE: 08/24/22
FROM: 07/24/22

Village of Freeburg
A / P BOARD LIST
REGISTER # 659
Wednesday August 24, 2022

SYS TIME: 09:47
[NB]

TO: 09/24/22

PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	DESCRIPTION	AMOUNT	DISTR
AFFORDABLE AUTOMOTIVE 1736	01-21-513	08/24/22	61487	PD SERVICES, VEHICLE	801.19	801.19
AIRGAS USA, LLC A9990319230	53-40-593	08/24/22	61488	EL RENTALS	60.62	60.62
AMWINS GROUP BENEFITS, INC 7475609	01-00-151	08/24/22	61489	DUE FROM EMPLOYEE INSURANCE	856.21	856.21
CITY OF BELLEVILLE WWTP 100	52-43-539	08/24/22	61490	SR OTHER PROF SERVICES	4050.00	4050.00
CIVICPLUS LLC 237397	01-11-538	08/24/22	61491	AD CODE CODIFICATION	2094.88	2094.88
CLEAN THE UNIFORM CO 32110139	HIGHLAND 51-42-471 52-43-471 53-40-471 51-42-652 52-43-652 53-40-652	08/24/22	61492	WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL WR OPERATING SUPPLIES SR OPERATING SUPPLIES EL OPERATING SUPPLIES	2600.12	59.71 59.71 156.66 71.79 71.80 71.80
32111740	51-42-471 52-43-471 53-40-471 51-42-652 52-43-652 53-40-652			WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL WR OPERATING SUPPLIES SR OPERATING SUPPLIES EL OPERATING SUPPLIES		59.71 59.71 156.66 67.32 67.32 67.32
32113350	01-21-652 51-42-471 52-43-471 53-40-471 51-42-652 52-43-652 53-40-652			PD OPERATING SUPPLIES WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL WR OPERATING SUPPLIES SR OPERATING SUPPLIES EL OPERATING SUPPLIES		156.20 59.71 59.71 156.66 71.79 71.80 71.80
32114971	51-42-471 52-43-471 53-40-471 51-42-652 52-43-652 53-40-652			WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL WR OPERATING SUPPLIES SR OPERATING SUPPLIES EL OPERATING SUPPLIES		59.71 59.71 156.66 71.79 71.80 71.80
32116609	51-42-471 52-43-471 53-40-471 51-42-652 52-43-652			WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL WR OPERATING SUPPLIES SR OPERATING SUPPLIES		59.71 59.71 156.66 71.79 71.80

SYS DATE: 08/24/22
 FROM: 07/24/22

Village of Freeburg
 A / P B O A R D L I S T
 REGISTER # 659
 Wednesday August 24, 2022

SYS TIME: 09:47
 [NB]

TO: 09/24/22

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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO DESCRIPTION	AMOUNT	DISTR
	53-40-652		EL OPERATING SUPPLIES		71.80
CORE & MAIN R334165		08/24/22	61493	977.51	
	51-42-615		WR SUPPL, INFRASTRUCTURE		977.51
DOWNEN SIGNS 44783		08/24/22	61494	550.00	
	01-41-539		ST OTHER PROF SERVICES		275.00
	51-42-539		WR OTHER PROF SERVICES		137.50
	52-43-539		SR OTHER PROF SERVICES		137.50
ESSENCE CHEMICAL COMPANY, LLC 3402		08/24/22	61495	584.50	
	52-43-656		SR CHEMICALS		584.50
FLETCHER-REINHARDT CO. S1279969.001		08/24/22	61496	781.00	
	53-40-615		EL SUPPL, INFRASTRUCTURE		781.00
FREEBURG PRINTING & PUBLISHING 119790 119834		08/24/22	61497	34.00	
	01-21-670.1		PD POLICE FUND RAISER EXP		14.00
	01-16-553		ZO PUBLISHING, ADVERTMT		20.00
FREEBURG WAVES 2022 SWIM MEETS		08/24/22	61498	600.00	
	58-00-376		SWP CONCESSION SALES		600.00
FSH WATER COMMISSION 113643		08/24/22	61499	41536.30	
	51-42-575		WR WATER PURCHASES		41536.30
GALLS, INC 021932477		08/24/22	61500	143.98	
	01-21-471		PD UNIFORM ALLOWANCE		143.98
ILLINOIS MUNICIPAL UTILITIES TV-22-005		08/24/22	61501	630.00	
	53-40-563		EL TRAINING		630.00
JENKINS, ROBERT MEDICAL 8/24/22		08/24/22	61502	129.93	
	01-41-534		ST MEDICAL		38.98
	51-42-534		WR MEDICAL		51.97
	52-43-534		SR MEDICAL		19.49
	53-40-534		EL MEDICAL		19.49
KEHRER EQUIPMENT 778882 778883 778885		08/24/22	61503	918.40	
	01-41-512		ST SERVICES, EQUIPMT		557.00
	01-41-512		ST SERVICES, EQUIPMT		36.00
	01-41-512		ST SERVICES, EQUIPMT		325.40
KRAMPER, JANE MEDICAL 8/24/22		08/24/22	61504	168.50	
	01-11-534		AD MEDICAL		20.22
	51-42-534		WR MEDICAL		42.12
	52-43-534		SR MEDICAL		42.12

SYS DATE: 08/24/22

FROM: 07/24/22

Village of Freeburg
A / P BOARD LIST
REGISTER # 659
Wednesday August 24, 2022

SYS TIME: 09:47
[NB]

TO: 09/24/22

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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	DESCRIPTION	AMOUNT	DISTR
	53-40-534			EL MEDICAL		64.04
KRAUSS SHANE MEDICAL 8/24/22	53-40-534	08/24/22	61505	EL MEDICAL	159.97	159.97
MASCOUTAH EQUIPMENT CO T489697	01-41-612	08/24/22	61506	ST SUPPLIES, EQUIPMT	221.57	221.57
MCGARRY, LAURA MEDICAL 8/24/22	01-21-534	08/24/22	61507	PD MEDICAL	203.95	203.95
MIDWEST INDUSTRIAL SUPPLIES & 22951	01-11-888	08/24/22	61508	AD STAFF ID ITEMS	291.25	291.25
MIDWEST METER, INC. 0145926-IN	51-42-539	08/24/22	61509	WR OTHER PROF SERVICES	42.28	42.28
MUSKOPF, PADEN 8/19/22 FUEL	53-40-655	08/24/22	61510	EL AUTO FUEL/OIL	93.27	93.27
PACE ANALYTICAL SERVICES, LLC I9524545	51-42-539	08/24/22	61511	WR OTHER PROF SERVICES	290.00	290.00
PROFFITT, CLAYTON MEDICAL 8/24/22	01-21-534	08/24/22	61512	PD MEDICAL	842.11	842.11
SCHULTE SUPPLY S1189050.001 S1189360.001	51-42-615 01-41-659 51-42-659 52-43-659 53-40-659	08/24/22	61513	WR SUPPL, INFRASTRUCTURE ST OTHER GEN SUPPLIES WR OTHER GEN SUPPLIES SR OTHER GEN SUPPLIES EL OTHER GEN SUPPLIES	332.37	212.45 29.98 29.98 29.98 29.98
SCHUTZENHOFER, MICHAEL MEDICAL 8/24/22	01-21-534	08/24/22	61514	PD MEDICAL	221.06	221.06
SHAFFERS TIRE SERVICE 43961 43968 43999 44003	01-41-512 01-41-512 01-21-513 01-21-513	08/24/22	61515	ST SERVICES, EQUIPMT ST SERVICES, EQUIPMT PD SERVICES, VEHICLE PD SERVICES, VEHICLE	221.40	20.00 79.40 52.00 70.00
STANDARD INS CO SEPT-22	01-11-451 01-16-451 01-21-451 01-41-451	08/24/22	61516	AD HEALTH INSURANCE ZO HEALTH INSURANCE PD HEALTH INSURANCE ST HEALTH INSURANCE	167.55	4.66 5.83 61.34 21.01

PAYABLE TO INV NO	GL NO	CHECK DATE DESCRIPTION	CHECK NO	AMOUNT	DISTR
	51-42-451	WR HEALTH INSURANCE			21.01
	52-43-451	SR HEALTH INSURANCE			21.02
	53-40-451	EL HEALTH INSURANCE			32.68
SWICOM		08/24/22	61517	50.00	
AUGUST MEETING	01-11-561	AD DUES			12.50
	51-42-561	WR DUES			12.50
	52-43-561	SR DUES			12.50
	53-40-561	EL DUES			12.50
T & R ELECTRIC SUPPLY CO		08/24/22	61518	40.00	
168399	53-40-539	EL OTHER PROF SERVICES			40.00
UHS PREMIUM BILLING		08/24/22	61519	35836.58	
349933861709	01-00-151	DUE FROM EMPLOYEE INSURANCE			541.66
	01-11-451	AD HEALTH INSURANCE			778.20
	01-16-451	ZO HEALTH INSURANCE			1595.21
	01-21-451	PD HEALTH INSURANCE			11505.38
	01-41-451	ST HEALTH INSURANCE			4568.13
	51-42-451	WR HEALTH INSURANCE			4568.13
	52-43-451	SR HEALTH INSURANCE			4568.13
	53-40-451	EL HEALTH INSURANCE			7711.74
UNVERFERTH, DAVE		08/24/22	61520	244.55	
MEDICAL 8/24/22	01-21-534	PD MEDICAL			244.55
USA BLUEBOOK		08/24/22	61521	340.30	
82258	52-43-657	SR LAB SUPPLIES			258.27
82393	52-43-658	SR SAFETY EQUIPMENT			82.03
VERMEER OF MISSOURI & ILLINOI		08/24/22	61522	2877.59	
S60700	53-40-512	EL SERVICES, EQUIPMT			2877.59
VOLKERT, INC		08/24/22	61523	2844.00	
507271	52-43-532	SR ENGINEERING-SEWER REHAB			1094.00
807095	52-43-532	SR ENGINEERING-WWTF			1750.00
**	TOTAL CHECKS ISSUED			102836.94	
	TOTAL FOR REGULAR CHECKS:			102,836.94	

SYS DATE: 08/26/22
FROM: 07/26/22

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 660
Friday August 26, 2022

SYS TIME: 10:57
[NB]

TO: 09/26/22

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PAYABLE TO INV NO	GL NO	CHECK DATE DESCRIPTION	CHECK NO	AMOUNT	DISTR
ADP - CHARGES 612641033		08/26/22	80000741	234.60	
	01-11-539	AD OTHER PROF SERVICES			58.65
	51-42-539	WR OTHER PROF SERVICES			58.65
	52-43-539	SR OTHER PROF SERVICES			58.65
	53-40-539	EL OTHER PROF SERVICES			58.65
** TOTAL CHECKS ISSUED				234.60	
TOTAL FOR REGULAR CHECKS:				0.00	
TOTAL FOR DIRECT PAY VENDORS:				234.60	

SYS DATE: 08/26/22
FROM: 07/26/22

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 661
Friday August 26, 2022

SYS TIME: 13:22
[NB]

TO: 09/26/22

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
CHARTER COMMUNICATIONS		08/26/22		80000742	805.48	
30915080422	01-21-552		PD TELEPHONE			89.11
35120080722	01-11-539		AD OTHER PROF SERVICES			75.00
	01-21-539		PD OTHER PROF SERVICES			75.00
	51-42-539		WR OTHER PROF SERVICES			150.00
	52-43-539		SR OTHER PROF SERVICES			150.00
	53-40-539		EL OTHER PROF SERVICES			150.00
5164080522	01-11-539		AD OTHER PROF SERVICES			16.60
	51-42-539		WR OTHER PROF SERVICES			16.60
	52-43-539		SR OTHER PROF SERVICES			16.59
	53-40-539		EL OTHER PROF SERVICES			16.59
60451080422	01-11-539		AD OTHER PROF SERVICES			12.50
	51-42-539		WR OTHER PROF SERVICES			12.50
	52-43-539		SR OTHER PROF SERVICES			12.50
	53-40-539		EL OTHER PROF SERVICES			12.49
** TOTAL CHECKS ISSUED					805.48	
TOTAL FOR REGULAR CHECKS:					0.00	
TOTAL FOR DIRECT PAY VENDORS:					805.48	

SYS DATE: 08/31/22
FROM: 07/31/22

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 662
Wednesday August 31, 2022

SYS TIME: 09:35
[NB]

TO: 08/31/22

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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	AMOUNT	DISTR
		DESCRIPTION			
MOORE RECYCLING CONCRETE & AS					
56069	15-41-891.6	08/31/22	1735	798.57	798.57
		MFT HOT MIX ASPHALT			
**	TOTAL CHECKS ISSUED			798.57	
	TOTAL FOR REGULAR CHECKS:			798.57	

SYS DATE: 08/31/22
 FROM: 07/31/22

Village of Freeburg
 A / P B O A R D L I S T
 REGISTER # 663
 Wednesday August 31, 2022

SYS TIME: 09:50
 [NB]

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
AMANN, MATT MEDICAL 8/31/22	53-40-534	08/31/22	EL MEDICAL	61524	582.63	582.63
AT&T 618539020 8/22	52-43-552	08/31/22	SR TELEPHONE	61525	384.21	59.63
6185393094 8/22	52-43-552		SR TELEPHONE			56.45
6185393654 8/22	52-43-552		SR TELEPHONE			102.24
6185394830 8/22	52-43-552		SR TELEPHONE			54.71
6185394835 8/22	52-43-552		SR TELEPHONE			54.73
6185395625 8/22	52-43-552		SR TELEPHONE			56.45
BLOMENKAMP CONSTRUCTION & 8/24/22	01-41-539	08/31/22	ST OTHER PROF SERVICES	61526	2000.00	2000.00
BOEVING, JOEL AUG 22	01-21-670	08/31/22	PD POLICE CANINE	61527	71.34	71.34
DISPLAY SALES COMPANY INV-033248	53-40-833	08/31/22	EL CHRISTMAS LIGHTS	61528	509.50	190.50
INV-033257	53-40-833		EL CHRISTMAS LIGHTS			319.00
ELDEN, ROBERT MEDICAL 8/31/22	51-42-534	08/31/22	WR MEDICAL	61529	229.03	57.26
	52-43-534		SR MEDICAL			57.26
	53-40-534		EL MEDICAL			114.51
FLETCHER-REINHARDT CO. S1281079.001	53-40-615	08/31/22	EL SUPPL, INFRASTRUCTURE	61530	217.84	217.84
FREEBURG TOWNSHIP AMEREN-AUG	01-41-571	08/31/22	ST UTILITIES	61531	21.18	21.18
GRAINGER 9424950179	53-40-620	08/31/22	EL POWER PLANT PARTS	61532	65.82	65.82
GREEN MILL SERVICE STATION 126438	01-41-513	08/31/22	ST SERVICES, VEHICLE	61533	92.33	92.33
HERZING, DENNIS MEDICAL 8/31/22	01-11-534.1	08/31/22	AD MEDICAL/RETIRES	61534	71.78	17.94
	51-42-534.1		WR MEDICAL/RETIRES			17.94
	52-43-534.1		SR MEDICAL/RETIRES			17.95
	53-40-534.1		EL MEDICAL/RETIRES			17.95
JM TEST SYSTEMS S744894-IN	53-40-513	08/31/22	EL SERVICES, VEHICLES	61535	997.62	729.45

SYS DATE: 08/31/22
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Village of Freeburg
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SYS TIME: 09:50
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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	AMOUNT	DISTR
		DESCRIPTION			
S745786-IN	53-40-513				268.17
KRAMPER, JANE		08/31/22	61536	45.00	
MEDICAL 8/31/22	01-11-534				5.40
	51-42-534				11.25
	52-43-534				11.25
	53-40-534				17.10
KRAUSS SHANE		08/31/22	61537	146.75	
AUG 22	51-42-471				21.66
	52-43-471				21.67
	53-40-471				21.67
MEDICAL 8/31/22	53-40-534				81.75
LIESE LUMBER CO., INC		08/31/22	61538	107.50	
2749148	01-41-659				107.50
					ST OTHER GEN SUPPLIES
MUNICIPAL EQUIPMENT		08/31/22	61539	2220.00	
INV0023376	52-43-539				2220.00
					SR OTHER PROF SERVICES
NEUWIRTH, DIANE		08/31/22	61540	928.61	
8/25/22	51-42-955				337.43
	52-43-955				591.18
					WR REFUNDS
					SR REFUNDS
NEUWIRTH, ZACH		08/31/22	61541	2864.26	
8/25/22	51-42-955				1473.84
	52-43-955				1390.42
					WR REFUNDS
					SR REFUNDS
QUALITY TESTING AND ENGINEERING		08/31/22	61542	1993.82	
20220672	52-43-880				1993.82
					SR NEW SEWER PLANT
RURAL FAMILY MEDICINE		08/31/22	61543	315.00	
549745	01-21-534				195.00
549921	01-21-534				120.00
					PD MEDICAL
					PD MEDICAL
SHAFFERS TIRE SERVICE		08/31/22	61544	52.00	
44023	01-21-513				52.00
					PD SERVICES, VEHICLE
TEKLAB, INC		08/31/22	61545	130.00	
277312	52-43-539				130.00
					SR OTHER PROF SERVICES
TITAN INDUSTRIAL CHEMICALS		08/31/22	61546	517.00	
12938	52-43-656				517.00
					SR CHEMICALS
TROUT, MATTHEW		08/31/22	61547	128.00	
MEDICAL 8/31/22	01-16-534				128.00
					ZO MEDICAL
USA BLUEBOOK		08/31/22	61548	627.32	

SYS DATE: 08/31/22
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Village of Freeburg
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Wednesday August 31, 2022

SYS TIME: 09:50
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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
88643	52-43-657		SR LAB SUPPLIES			627.32
WATTS COPY SYSTEMS INC 32230464		08/31/22		61549	570.88	
	01-11-512		AD SERVICES, EQUIPMT			69.86
	01-21-512		PD SERVICES, EQUIPMT			154.19
	51-42-512		WR SERVICES, EQUIPMT			100.75
	52-43-512		SR SERVICES, EQUIPMT			100.75
	53-40-512		EL SERVICES, EQUIPMT			100.76
	01-16-652		ZO OPERATING EXPENSE			44.57
** TOTAL CHECKS ISSUED					15889.42	
TOTAL FOR REGULAR CHECKS:					15,889.42	

SYS DATE: 09/01/22
FROM: 08/01/22

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 664
Thursday September 1, 2022

SYS TIME: 12:28
[NB]

TO: 10/01/22

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
VERIZON WIRELESS 9912874955		08/31/22		80000743	4638.06	
	01-11-552		AD TELEPHONE			220.22
	01-16-552		ZN TELEPHONE			42.41
	01-21-552		PD TELEPHONE			827.35
	51-42-552		WR TELEPHONE			1047.39
	52-43-552		SR TELEPHONE			1047.41
	53-40-552		EL TELEPHONE			1233.46
	01-00-193		EXCHANGE - EMPLOYEE CELL PHONES			144.04
	58-55-552		SWP TELEPHONE			75.78
** TOTAL CHECKS ISSUED					4638.06	
TOTAL FOR REGULAR CHECKS:					4,638.06	

SYS DATE: 09/01/22
FROM: 08/01/22

Village of Freeburg
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Thursday September 1, 2022

SYS TIME: 12:51
[NB]

TO: 10/01/22

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
=====						
CASEY'S BUSINESS MASTERCARD		09/01/22		80000743	1621.99	
PF484 JULY/AUG	01-21-655		PD AUTO FUEL/OIL			267.30
	01-41-655		ST AUTO FUEL/OIL			762.41
	52-43-655		SR AUTO FUEL/OIL			275.59
	53-40-655		EL AUTO FUEL/OIL			41.11
	51-42-655		WR AUTO FUEL/OIL			275.58
** TOTAL CHECKS ISSUED					1621.99	
TOTAL FOR REGULAR CHECKS:					0.00	
TOTAL FOR DIRECT PAY VENDORS:					1,621.99	

SYS DATE: 09/02/22
FROM: 08/02/22

Village of Freeburg
A / P B O A R D L I S T
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Friday September 2, 2022

SYS TIME: 08:44
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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
CITIZENS- PAYROLL #18-2022		09/02/22		80000744	59820.86	
	01-00-215		PR W/H FICA			6534.13-
	01-00-216		PR W/H RETIREMENT			5464.04-
	01-00-213		PR W/H FIT			9358.05-
	01-00-214		PR W/H SIT			4092.67-
	01-21-421		PD REGULAR SALARIES			25556.18
	01-21-422		PD OVERTIME			4608.90
	01-21-425		PD PART-TIME SALARIES			319.13
	01-21-426		PD LONGEVITY/EDUCATION			219.25
	01-21-427		PD PUBLIC SAFETY STIPEND			400.00
	01-00-193		EXCHANGE - EMPLOYEE CELL PHONES			144.04-
	01-11-431		AD ELECTED SALARIES			2861.53
	01-11-421		AD REGULAR SALARIES			1949.31
	01-11-423		AD OVERTIME			38.77
	01-16-421		ZO REGULAR SALARIES			2239.73
	01-41-421		ST REGULAR SALARIES			5362.12
	01-41-422		ST TEMPORARY SALARIES			490.12
	01-41-423		ST OVERTIME			222.27
	12-23-421		ES REGULAR SALARIES			98.56
	01-00-110		CASH - CITIZENS - GENERAL			98.56
	12-00-110		CASH - CITIZENS - ESDA			98.56-
	51-42-421		WR REGULAR SALARIES			9475.84
	51-42-422		WR TEMP SALARIES			490.12
	51-42-423		WR OVERTIME			581.10
	01-00-110		CASH - CITIZENS - GENERAL			10547.06
	51-00-110		CASH - CITIZENS - WATER			10547.06-
	52-43-421		SR REGULAR SALARIES			7541.24
	52-43-423		SR OVERTIME			520.29
	52-43-422		SR TEMP SALARIES			490.12
	01-00-110		CASH - CITIZENS - GENERAL			8551.65
	52-00-110		CASH - CITIZENS - SEWER			8551.65-
	53-40-421		EL REGULAR SALARIES			20844.44
	53-40-422		EL TEMP SALARIES			490.12
	53-40-423		EL OVERTIME			614.65
	01-00-110		CASH - CITIZENS - GENERAL			21949.21
	53-00-110		CASH - CITIZENS - ELECTRIC			21949.21-
CITIZENS - PAYROLL TAXES #18-2022		09/02/22		80000745	26535.53	
	01-00-215		PR W/H FICA			6534.13
	01-00-213		PR W/H FIT			9358.05
	01-00-214		PR W/H SIT			4092.67
	01-21-453		PD UNEMPLOYMENT INSURANCE			2.32
	01-21-461		PD SOCIAL SECURITY			2379.41
	01-11-461		AD SOCIAL SECURITY			218.91
	01-11-461		AD SOCIAL SECURITY			152.10
	01-16-461		ZO SOCIAL SECURITY			171.34

SYS DATE: 09/02/22
FROM: 08/02/22

Village of Freeburg
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Friday September 2, 2022

SYS TIME: 08:44
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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	DESCRIPTION	AMOUNT	DISTR
	01-41-453			ST UNEMPLOYMENT INSURANCE	3.55	
	01-41-461			ST SOCIAL SECURITY	464.70	
	12-23-461			ES SOCIAL SECURITY	7.54	
	01-00-110			CASH - CITIZENS - GENERAL	7.54	
	12-00-110			CASH - CITIZENS - ESDA	7.54-	
	51-42-453			WR UNEMPLOYMENT INSURANCE	3.55	
	51-42-461			WR SOCIAL SECURITY	806.85	
	01-00-110			CASH - CITIZENS - GENERAL	810.40	
	51-00-110			CASH - CITIZENS - WATER	810.40-	
	52-43-453			SR UNEMPLOYMENT INSURANCE	3.55	
	52-43-461			SR SOCIAL SECURITY	654.20	
	01-00-110			CASH - CITIZENS - GENERAL	657.75	
	52-00-110			CASH - CITIZENS - SEWER	657.75-	
	53-40-453			EL UNEMPLOYMENT INSURANCE	3.55	
	53-40-461			EL SOCIAL SECURITY	1679.11	
	01-00-110			CASH - CITIZENS - GENERAL	1682.66	
	53-00-110			CASH - CITIZENS - ELECTRIC	1682.66-	
**	TOTAL CHECKS ISSUED				86356.39	
	TOTAL FOR REGULAR CHECKS:				0.00	
	TOTAL FOR DIRECT PAY VENDORS:				86,356.39	

SYS DATE: 09/07/22
FROM: 08/07/22

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 667
Wednesday Sept 7, 2022

SYS TIME: 08:04
[NB]

TO: 10/07/22

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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	DESCRIPTION	AMOUNT	DISTR
BEELMAN READY MIX 884014	15-41-894	09/07/22	1736	MFT AGGREGATE (SEAL COAT)	24330.61	24330.61
CHRIST BROS. PRODUCTS LLC 12274	15-41-891.1	09/07/22	1737	MFT COLD PATCH	2746.70	2746.70
** TOTAL CHECKS ISSUED					27077.31	
TOTAL FOR REGULAR CHECKS:					27,077.31	

SYS DATE: 09/07/22
FROM: 08/07/22

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REGISTER # 668
Wednesday Sept 7, 2022

SYS TIME: 08:15
[NB]

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
ALPHA FENCE SYSTEMS 65335	53-40-515	09/07/22	EL SERV, INFRASTRUCTURE	61550	4226.00	4226.00
CORE & MAIN R214925 R445637	52-43-615 52-43-615	09/07/22	SR SUPPL, INFRASTRUCTURE SR SUPPL, INFRASTRUCTURE	61551	1510.98	504.42 1006.56
DEAN'S CLEANING SERVICES AUG 22	01-11-539 01-21-539	09/07/22	AD OTHER PROF SERVICES PD OTHER PROF SERVICES	61552	575.00	287.50 287.50
FREEBURG PRINTING & PUBLISHING 119883	51-42-539	09/07/22	WR OTHER PROF SERVICES	61553	405.00	405.00
ILLINOIS MUNICIPAL UTILITIES 22-07004	01-41-563 51-42-563 52-43-563 53-40-563	09/07/22	ST TRAINING WR TRAINING SR TRAINING EL TRAINING	61554	905.00	226.25 226.25 226.25 226.25
JIM'S AUTOMOTIVE INC 30689	01-41-513	09/07/22	ST SERVICES, VEHICLE	61555	72.14	72.14
LOUTHAN, BILLIE MEDICAL 9/7/22	01-11-534.1 51-42-534.1 52-43-534.1 53-40-534.1	09/07/22	AD MEDICAL/RETIRES WR MEDICAL/RETIRES SR MEDICAL/RETIRES EL MEDICAL/RETIRES	61556	495.19	123.79 123.80 123.80 123.80
PACE ANALYTICAL SERVICES, LLC I9525302 I9525734	51-42-539 51-42-539	09/07/22	WR OTHER PROF SERVICES WR OTHER PROF SERVICES	61557	325.80	217.20 108.60
REGIONS COMMERCIAL BANKCARD 3614 AUG 22	01-11-913 01-11-651 51-42-651 52-43-651 53-40-651	09/07/22	AD COMMUNITY RELATIONS AD OFFICE SUPPLIES WR OFFICE SUPPLIES SR OFFICE SUPPLIES EL OFFICE SUPPLIES	61558	3119.19	74.97 91.05 107.73 107.74 107.74
5952 AUG 22	01-21-471 01-21-539 01-21-611		PD UNIFORM ALLOWANCE PD OTHER PROF SERVICES PD SUPPLIES, BUILDING			102.98 162.33 18.99
6262 AUG 22	01-41-659 53-40-652		ST OTHER GEN SUPPLIES EL OPERATING SUPPLIES			84.62 6.59
7795 AUG 22	01-16-539		ZO OTHER PROF SERVICES			14.99
9092 AUG 22	01-11-539		AD OTHER PROF SERVICES			15.93

SYS DATE: 09/07/22
FROM: 08/07/22

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
	01-11-563		AD TRAINING/COMP CLASSES		1059.40	
	01-11-562		AD TRAVEL EXPENSE		833.32	
	58-55-659		SWP OTHER GEN SUPPLIES		4.26	
9358 AUG 22	01-41-614		ST SUPPLIES, STREET		17.26	
	01-41-659		ST OTHER GEN SUPPLIES		50.71	
	51-42-619		WR SUPPLIES, OTHER		23.96	
	51-42-551		WR POSTAGE		16.10	
	58-55-612		SWP SUPPLIES, EQUIPMT		218.52	
SUNBELT SOLOMON SERVICES, LLC 363715	09/07/22 52-43-880		SR NEW SEWER PLANT	61559	33728.24	33728.24 VOID
TEKLAB, INC 277399	09/07/22 51-42-539		WR OTHER PROF SERVICES	61560	166.50	166.50
USA BLUEBOOK 97440	09/07/22 51-42-657		WR LAB SUPPLIES	61561	175.11	175.11
VOLKERT, INC DRAFT 4/30/22	09/07/22 01-16-532		DOLAR GENERAL ENGINEER	61562	1400.00	1400.00
CHARTER COMMUNICATIONS 31145081822	09/07/22 01-41-539		ST OTHER PROF SERVICES	80000746	199.98	19.99
	51-42-539		WR OTHER PROF SERVICES			19.99
	52-43-539		SR OTHER PROF SERVICES			20.00
	53-40-539		EL OTHER PROF SERVICES			20.00
41995082522	01-11-539		AD OTHER PROF SERVICES			30.00
	51-42-539		WR OTHER PROF SERVICES			30.00
	52-43-539		SR OTHER PROF SERVICES			30.00
	53-40-539		EL OTHER PROF SERVICES			30.00
** TOTAL CHECKS ISSUED					47304.13	33,728.24
TOTAL FOR REGULAR CHECKS:					47,104.15	13,575.89
TOTAL FOR DIRECT PAY VENDORS:					199.98	

SYS DATE: 09/07/22
FROM: 08/07/22

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 669
Wednesday Sept 7, 2022

SYS TIME: 09:45
[NB]

TO: 10/07/22

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
SUNBELT SOLOMON SERVICES, LLC		09/07/22		61563	31640.00	
REISSUE 363715	52-43-880		SR NEW SEWER PLANT			31640.00
** TOTAL CHECKS ISSUED					31640.00	
TOTAL FOR REGULAR CHECKS:					31,640.00	

SYS DATE: 09/07/22
FROM: 08/07/22

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 670
Wednesday Sept 7, 2022

SYS TIME: 12:47
[NB]

TO: 10/07/22

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
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VILLAGE OF FRG UTILITIES		09/07/22		80000747	3192.86	
AUG 2022	01-11-571		AD UTILITIES			534.03
	01-21-571		PD UTILITIES			534.04
	01-41-571		ST UTILITIES			48.71
	51-42-571		WR UTILITIES			197.06
	52-43-571		SR UTILITIES			1307.22
	53-40-571		EL UTILITIES			571.80

** TOTAL CHECKS ISSUED 3192.86

TOTAL FOR REGULAR CHECKS: 0.00

TOTAL FOR DIRECT PAY VENDORS: 3,192.86

SYS DATE: 09/07/22
FROM: 08/07/22

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 671
Wednesday Sept 7, 2022

SYS TIME: 12:54
[NB]

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
IEPA		09/07/22		80000748	18648.07	
#18 L17-3647	52-43-712		SR IEPA LOAN/PRIN L173647			14508.44
	52-43-722		SR IEPA LOAN INT L17-3647			4139.63
** TOTAL CHECKS ISSUED					18648.07	
TOTAL FOR REGULAR CHECKS:					0.00	
TOTAL FOR DIRECT PAY VENDORS:					18,648.07	

SYS DATE: 09/07/22
FROM: 08/07/22

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 672
Wednesday Sept 7, 2022

SYS TIME: 13:12
[NB]

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
ADP - CHARGES 613900202		09/07/22		80000749	192.05	
	01-11-539		AD OTHER PROF SERVICES			48.01
	51-42-539		WR OTHER PROF SERVICES			48.01
	52-43-539		SR OTHER PROF SERVICES			48.01
	53-40-539		EL OTHER PROF SERVICES			48.02
** TOTAL CHECKS ISSUED					192.05	
TOTAL FOR REGULAR CHECKS:					0.00	
TOTAL FOR DIRECT PAY VENDORS:					192.05	

SYS DATE: 09/14/22
FROM: 08/14/22

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 673
Wednesday Sept 14, 2022

SYS TIME: 08:48
[NB]

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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	AMOUNT	DISTR
		DESCRIPTION			
BEELMAN LOGISTICS LLC 885299	15-41-894	09/14/22	1739	1840.63	1840.63
		MFT AGGREGATE (SEAL COAT)			
CHRIST BROS. PRODUCTS LLC 12348	15-41-891.1	09/14/22	1740	2806.10	2806.10
		MFT COLD PATCH			
** TOTAL CHECKS ISSUED				4646.73	
TOTAL FOR REGULAR CHECKS:				4,646.73	

SYS DATE: 09/14/22
 FROM: 08/14/22

Village of Freeburg
 A / P B O A R D L I S T
 REGISTER # 674
 Wednesday Sept 14, 2022

SYS TIME: 09:08
 [NB]

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
AIRGAS USA, LLC 9990999060	53-40-593	09/14/22	EL RENTALS	61585	60.62	60.62
ALPHA FENCE SYSTEMS 65344	53-40-615	09/14/22	EL SUPPL, INFRASTRUCTURE	61586	2150.00	2150.00
ANIXTER INC 5420479-00	53-40-843	09/14/22	EL RADIO READ METERS	61587	125.00	125.00
BEL-O PEST SOLUTIONS, INC 304614	01-11-519	09/14/22	AD SERVICES, OTHER	61588	172.00	34.50
	01-21-539		PD OTHER PROF SERVICES			34.50
304615	53-40-519		EL SERVICES, OTHER			103.00
BHM ENGINEERS E01019-103	53-40-532	09/14/22	MONTHLY RETAINER	61589	1050.84	1050.84
BLACKBOARD CONNECT INC 1386050	01-11-539	09/14/22	EMERGENCY CALL SYSTEM	61590	3935.00	1928.15
	51-42-539		EMERGENCY CALL SYSTEM			511.55
	52-43-539		EMERGENCY CALL SYSTEM			511.55
	53-40-539		EMERGENCY CALL SYSTEM			983.75
BORGER, HUNTER SEP 22	01-21-471	09/14/22	PD UNIFORM ALLOWANCE	61591	140.00	140.00
FLETCHER-REINHARDT CO. S1279969.002	53-40-615	09/14/22	EL SUPPL, INFRASTRUCTURE	61592	1203.88	510.00
S1279969.003	53-40-617		EL SUPPLIES, STREET LIGHTING			372.00
S1279969.004	53-40-617		EL SUPPLIES, STREET LIGHTING			321.88
FREEBURG COUNTRY MART 9/1/22	52-43-659	09/14/22	SR OTHER GEN SUPPLIES	61593	29.98	29.98
FREEBURG PRINTING & PUBLISHING 119902	01-21-670.1	09/14/22	PD POLICE FUND RAISER EXP	61594	194.70	194.70
GASS, DAVID G & SUSAN M 2021 RETA	01-11-955	09/14/22	AD REFUNDS (Real Estate Taxes)	61595	458.06	458.06
HAIER PLUMBING & HEATING, INC #11	52-43-880	09/14/22	SR NEW SEWER PLANT	61596	565022.56	565022.56
ILLINOIS PUBLIC RISK FUND 73910	01-11-454	09/14/22	AD WORKERS COMP INS	61597	9754.00	374.36
	01-16-454		ZO WORKERS COMP INS			56.06

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SYS DATE: 09/14/22
FROM: 08/14/22

Village of Freeburg
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Wednesday Sept 14, 2022

SYS TIME: 09:08
[NB]

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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	DESCRIPTION	AMOUNT	DISTR
	01-21-454			PD WORKERS COMP INS	3259.79	
	01-41-454			ST WORKERS COMP INS	1846.43	
	51-42-454			WR WORKERS COMP INS	871.03	
	52-43-454			SR WORKERS COMP INS	871.03	
	53-40-454			EL WORKERS COMP INS	2271.71	
	58-55-454			SWP WORKERS COMP INS	203.59	
KRAMPER, JANE MEDICAL 9/14/22		09/14/22	61598		45.00	
	01-11-534			AD MEDICAL		5.40
	51-42-534			WR MEDICAL		11.25
	52-43-534			SR MEDICAL		11.25
	53-40-534			EL MEDICAL		17.10
KRAUSS SHANE MEDICAL 9/14/22		09/14/22	61599		404.17	
	53-40-534			EL MEDICAL		404.17
LED EQUIPPED 305792		09/14/22	61600		359.90	
	01-11-841			AD VEHICLE		359.90
MIDWEST METER, INC. 0146663-IN		09/14/22	61601		3561.58	
	51-42-843			WR RADIO READ METERS		3561.58
NUDEAL OIL COMPANY 95895		09/14/22	61602		56.92	
	01-41-512			ST SERVICES, EQUIPMT		56.92
O'REILLY AUTOMOTIVE, AUGUST		09/14/22	61603		430.67	
	01-41-612			ST SUPPLIES, EQUIPMT		173.49
	01-41-613			ST SUPPLIES, VEHICLES		50.97
	51-42-613			WR SUPPLIES, VEHICLES		50.97
	52-43-613			SR SUPPLIES, VEHICLES		50.98
	53-40-613			EL SUPPLIES, VEHICLES		104.26
PERRINE, JAMES MEDICAL 9/14/22		09/14/22	61604		162.08	
	01-21-534			PD MEDICAL		162.08
POLSON, JULIE MEDICAL 9/14/22		09/14/22	61605		1838.06	
	01-11-534			AD MEDICAL		459.51
	51-42-534			WR MEDICAL		459.52
	52-43-534			SR MEDICAL		459.52
	53-40-534			EL MEDICAL		459.51
SCA OF MO, LLC MOCM12143133		09/14/22	61606		2840.00	
	01-41-539			ST OTHER PROF SERVICES		2840.00
ST CLAIR COUNTY ZONING 2022-100 2022-101		09/14/22	61607		5236.50	
	01-16-535			ZO COUNTY INSPECTIONS		140.50
	01-16-535			ZO COUNTY INSPECTIONS		248.50

SYS DATE: 09/14/22
 FROM: 08/14/22

Village of Freeburg
 A / P B O A R D L I S T
 REGISTER # 674
 Wednesday Sept 14, 2022

SYS TIME: 09:08
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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
2022-107	01-16-535		ZO COUNTY INSPECTIONS		140.50	
2022-108	01-16-535		ZO COUNTY INSPECTIONS		92.00	
2022-109	01-16-535		ZO COUNTY INSPECTIONS		50.00	
2022-110	01-16-535		ZO COUNTY INSPECTIONS		263.50	
2022-114	01-16-535		ZO COUNTY INSPECTIONS		50.00	
2022-115	01-16-535		ZO COUNTY INSPECTIONS		1785.00	
2022-131	01-16-535		ZO COUNTY INSPECTIONS		75.00	
2022-139	01-16-535		ZO COUNTY INSPECTIONS		1846.00	
2022-140	01-16-535		ZO COUNTY INSPECTIONS		157.50	
2022-141	01-16-535		ZO COUNTY INSPECTIONS		229.00	
2022-142	01-16-535		ZO COUNTY INSPECTIONS		159.00	
ST CLAIR SERVICE COMPANY		09/14/22		61608	3099.89	
30008912	51-42-659		WR OTHER GEN SUPPLIES		288.75	
	52-43-659		SR OTHER GEN SUPPLIES		288.75	
	53-40-659		EL OTHER GEN SUPPLIES		288.75	
	01-41-659		ST OTHER GEN SUPPLIES		288.75	
382342 CLEAR	51-42-655		WR AUTO FUEL/OIL		324.82	
	52-43-655		SR AUTO FUEL/OIL		324.82	
	53-40-655		EL AUTO FUEL/OIL		324.82	
	01-41-655		ST AUTO FUEL/OIL		324.83	
682343 DYED	51-42-655		WR AUTO FUEL/OIL		161.40	
	52-43-655		SR AUTO FUEL/OIL		161.40	
	53-40-655		EL AUTO FUEL/OIL		161.40	
	01-41-655		ST AUTO FUEL/OIL		161.40	
ST. LOUIS REGIONAL CRIMESTOPP		09/14/22		61609	150.00	
21-021	01-21-561		PD DUES		150.00	
SWITZER FOOD & SUPPLIES		09/14/22		61610	375.85	
AUGUST	01-11-913		AD COMMUNITY RELATIONS		51.80	
	58-55-657		SWP CONCESSION SUPPLIES		324.05	
TOLAN, JOHN		09/14/22		61611	30.83	
MEDICAL 9/14/22	01-41-534		ST MEDICAL		7.70	
	51-42-534		WR MEDICAL		7.71	
	52-43-534		SR MEDICAL		7.71	
	53-40-534		EL MEDICAL		7.71	
TRACTOR SUPPLY CREDIT PLAN		09/14/22		61612	249.50	
AUGUST 22	01-41-614		ST SUPPLIES, STREET		249.50	
UNITED STATES TREASURY		09/14/22		61613	69.62	
720 PCORF21FEE	01-11-534		AD MEDICAL		17.40	
	51-42-534		WR MEDICAL		17.40	
	52-43-534		SR MEDICAL		17.41	
	53-40-534		EL MEDICAL		17.41	

SYS DATE: 09/14/22
FROM: 08/14/22

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 674
Wednesday Sept 14, 2022

SYS TIME: 09:08
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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
USA BLUEBOOK		09/14/22		61614	122.67	
100400	52-43-657		SR LAB SUPPLIES			39.47
105251	52-43-657		SR LAB SUPPLIES			83.20
WASTE MANAGEMENT OF ST LOUIS	09/14/22			61615	21704.65	
8054448-2052-8	13-44-573		GA GARBAGE DISPOSAL			21704.65
WATTS, JANET		09/14/22		61616	122.81	
MEDICAL 9/14/22	01-21-534		PD MEDICAL			122.81
ZURCHER TIRE, INC		09/14/22		61617	740.24	
5303243164	01-21-613		PD SUPPLIES, VEHICLE			740.24
** TOTAL CHECKS ISSUED					625897.58	
TOTAL FOR REGULAR CHECKS:					625,897.58	
					- 60.62	
					<u>625,836.96</u>	

SYS DATE: 09/14/22
FROM: 08/14/22

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 675
Wednesday Sept 14, 2022

SYS TIME: 09:35
[NB]

TO: 10/14/22

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
AIRGAS USA, LLC 9990999060 REIS	53-40-593	09/14/22	EL RENTALS	61618	60.62	60.62
** TOTAL CHECKS ISSUED					60.62	
TOTAL FOR REGULAR CHECKS:					60.62	

SYS DATE: 09/14/22
FROM: 08/14/22

Village of Freeburg
A / P BOARD LIST
REGISTER # 676
Wednesday Sept 14, 2022

SYS TIME: 14:09
[NB]

TO: 10/14/22

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
ILL DEPT OF REVENUE ILDEPTREV202209	53-00-219.2	09/14/22	ACCRUED UTILITY TAX	80000750	12481.54	12481.54
** TOTAL CHECKS ISSUED					12481.54	
TOTAL FOR REGULAR CHECKS:					0.00	
TOTAL FOR DIRECT PAY VENDORS:					12,481.54	

SYS DATE: 09/15/22
FROM: 08/15/22

Village of Freeburg
A / P BOARD LIST
REGISTER # 677
Thursday September 15, 2022

SYS TIME: 12:46
[NB]

TO: 10/15/22

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
IMEA		09/15/22		80000751	342724.50	
AUG 22	53-40-576		EL ELECTRICITY PURCHASES			344035.83
	53-00-395		EL REFUNDS, REIMBURSE (Fuel)			1311.33-
**	TOTAL CHECKS ISSUED				342724.50	
	TOTAL FOR REGULAR CHECKS:				0.00	
	TOTAL FOR DIRECT PAY VENDORS:				342,724.50	

SYS DATE: 09/15/22
FROM: 08/15/22

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 678
Thursday September 15, 2022

SYS TIME: 12:54
[NB]

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
CITIZENS- PAYROLL #19-2022 9/16/2		09/15/22		80000752	64812.04	
	01-00-215		PR W/H FICA			7319.85-
	01-00-216		PR W/H RETIREMENT			6914.40-
	01-00-213		PR W/H FIT			12060.63-
	01-00-214		PR W/H SIT			4577.73-
	01-21-421		PD REGULAR SALARIES			39010.11
	01-21-422		PD OVERTIME			917.51
	01-21-423		PD HOLIDAY OVERTIME			3194.30
	01-21-426		PD LONGEVITY/EDUCATION			219.25
	01-21-427		PD PUBLIC SAFETY STIPEND			500.00
	01-11-431		AD ELECTED SALARIES			911.53
	01-11-421		AD REGULAR SALARIES			1949.27
	01-16-421		ZO REGULAR SALARIES			2239.73
	01-41-421		ST REGULAR SALARIES			5362.12
	01-41-422		ST TEMPORARY SALARIES			549.38
	01-41-423		ST OVERTIME			98.15
	12-23-421		ES REGULAR SALARIES			98.56
	01-00-110		CASH - CITIZENS - GENERAL			98.56
	12-00-110		CASH - CITIZENS - ESDA			98.56-
	51-42-421		WR REGULAR SALARIES			9475.84
	51-42-422		WR TEMP SALARIES			549.38
	51-42-423		WR OVERTIME			260.32
	01-00-110		CASH - CITIZENS - GENERAL			10285.54
	51-00-110		CASH - CITIZENS - WATER			10285.54-
	52-43-421		SR REGULAR SALARIES			7541.24
	52-43-423		SR OVERTIME			234.71
	52-43-422		SR TEMP SALARIES			549.38
	01-00-110		CASH - CITIZENS - GENERAL			8325.33
	52-00-110		CASH - CITIZENS - SEWER			8325.33-
	53-40-421		EL REGULAR SALARIES			20844.44
	53-40-422		EL TEMP SALARIES			549.38
	53-40-423		EL OVERTIME			630.05
	01-00-110		CASH - CITIZENS - GENERAL			22023.87
	53-00-110		CASH - CITIZENS - ELECTRIC			22023.87-
CITIZENS - PAYROLL TAXES #19-2022		09/15/22		80000753	31329.06	
	01-00-215		PR W/H FICA			7319.85
	01-00-213		PR W/H FIT			12060.63
	01-00-214		PR W/H SIT			4577.73
	01-21-453		PD UNEMPLOYMENT INSURANCE			35.05
	01-21-461		PD SOCIAL SECURITY			3353.85
	01-11-461		AD SOCIAL SECURITY			69.73
	01-11-461		AD SOCIAL SECURITY			149.12
	01-16-461		ZO SOCIAL SECURITY			171.34
	01-41-453		ST UNEMPLOYMENT INSURANCE			3.98
	01-41-461		ST SOCIAL SECURITY			459.74

SYS DATE: 09/15/22
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Village of Freeburg
A / P BOARD LIST
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Thursday September 15, 2022

SYS TIME: 12:54
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TO: 10/15/22

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PAYABLE TO INV NO	GL NO	CHECK DATE DESCRIPTION	CHECK NO	AMOUNT	DISTR
	12-23-461	ES SOCIAL SECURITY		7.54	
	01-00-110	CASH - CITIZENS - GENERAL		7.54	
	12-00-110	CASH - CITIZENS - ESDA		7.54-	
	51-42-453	WR UNEMPLOYMENT INSURANCE		3.98	
	51-42-461	WR SOCIAL SECURITY		786.84	
	01-00-110	CASH - CITIZENS - GENERAL		790.82	
	51-00-110	CASH - CITIZENS - WATER		790.82-	
	52-43-453	SR UNEMPLOYMENT INSURANCE		3.98	
	52-43-461	SR SOCIAL SECURITY		636.89	
	01-00-110	CASH - CITIZENS - GENERAL		640.87	
	52-00-110	CASH - CITIZENS - SEWER		640.87-	
	53-40-453	EL UNEMPLOYMENT INSURANCE		3.98	
	53-40-461	EL SOCIAL SECURITY		1684.83	
	01-00-110	CASH - CITIZENS - GENERAL		1688.81	
	53-00-110	CASH - CITIZENS - ELECTRIC		1688.81-	

** TOTAL CHECKS ISSUED 96141.10

TOTAL FOR REGULAR CHECKS: 0.00

TOTAL FOR DIRECT PAY VENDORS: 96,141.10

SYS DATE: 09/21/22
FROM: 08/21/22

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 679
Wednesday Sept 21, 2022

SYS TIME: 08:44
[NB]

TO: 10/21/22

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
ASPHALT SALES & PRODUCTS 32651	15-41-891.1	09/21/22	MFT COLD PATCH	1741	2077.00	2077.00
CHRIST BROS. PRODUCTS LLC 12379	15-41-891.1	09/21/22	MFT COLD PATCH	1742	3870.90	3870.90
** TOTAL CHECKS ISSUED					5947.90	
TOTAL FOR REGULAR CHECKS:					5,947.90	

SYS DATE: 09/21/22
 FROM: 08/21/22

Village of Freeburg
 A / P B O A R D L I S T
 REGISTER # 680
 Wednesday Sept 21, 2022

SYS TIME: 08:55
 [NB]

TO: 10/21/22

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
AFFORDABLE AUTOMOTIVE		09/21/22		61619	1144.09	
1745	01-21-513		PD SERVICES, VEHICLE			342.77
1747	01-21-513		PD SERVICES, VEHICLE			215.34
1752	01-21-513		PD SERVICES, VEHICLE			585.98
ALPHA FENCE SYSTEMS		09/21/22		61620	175.00	
65359	53-40-611		EL SUPPLIES, BUILDING			175.00
AMWINS GROUP BENEFITS, INC		09/21/22		61621	856.21	
7517478	01-00-151		DUE FROM EMPLOYEE INSURANCE			856.21
BLOMENKAMP, GREGG		09/21/22		61622	8.50	
REPLC CK #54963	51-42-562		WR TRAVEL EXPENSES			8.50
BLUE VALLEY PUBLIC SAFETY INC		09/21/22		61623	1553.56	
16621	12-23-612		ES SUPP/EQUIPMT/BAT/PATC			1553.56
BREYFOGLE, CHRISTOPHER		09/21/22		61624	58.59	
REPLAC CK#51504	01-21-513		PD SERVICES, VEHICLE			58.59
CARPENTER, NOAH		09/21/22		61625	531.31	
REPLAC CK#53119	01-00-196		EXCHANGE - PAYROLL			531.31
CITIZENS		09/21/22		61626	23167.69	
39857857/3	51-42-831.5		WR EQUIPMENT(BORING MACHINE)			5791.93
	53-40-831.5		EL EQUIPMENT(BORING MACHINE)			17375.76
CORE & MAIN		09/21/22		61627	253.28	
R506250	51-42-615		WR SUPPL, INFRASTRUCTURE			253.28
ELECTRICO, INC		09/21/22		61628	262.52	
700-10001	01-41-515		ST MAINT SERVICE/SIGNAL LIGHT MA			262.52
FLETCHER-REINHARDT CO.		09/21/22		61629	641.00	
S1282459.001	53-40-615		EL SUPPL, INFRASTRUCTURE			641.00
FREEBURG PRINTING & PUBLISHING		09/21/22		61630	235.00	
120014	01-41-539		ST OTHER PROF SERVICES			215.00
120068	01-16-553		ZO PUBLISHING,ADVERTMT			20.00
FSH WATER COMMISSION		09/21/22		61631	40695.55	
113646	51-42-575		WR WATER PURCHASES			40695.55
HEIN, CHRISTINE		09/21/22		61632	200.00	
REPLAC CK#58151	58-00-382		SWP RNTL INC-PARTY SALE			200.00
HOCK, JAMIE		09/21/22		61633	27.00	

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Village of Freeburg
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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
REPLAC CK#56233	58-00-250		LIFE GUARD UNIFORM EXCHANGE		27.00	
JIM'S AUTOMOTIVE INC 30738	01-21-513	09/21/22	PD SERVICES, VEHICLE	61634	1370.29	1370.29
JOHNSON, JERRY SMITH REPLAC CK#59618	58-55-563	09/21/22	SWP TRAINING	61635	9.95	9.95
KRAUSS SHANE REPLAC CK#60478	53-40-534	09/21/22	EL MEDICAL	61636	33.88	33.88
LANNERT, BRADLEY MEDICAL 9/21/22	01-41-534 51-42-534 52-43-534 53-40-534	09/21/22	ST MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	61637	3290.12	164.51 1151.54 1151.54 822.53
LUCHTEFELD, KELSEY REPLAC CK#57970 REPLAC CK#58107	58-00-250 58-55-659	09/21/22	LIFE GUARD UNIFORM EXCHANGE SWP OTHER GEN SUPPLIES	61638	48.00	18.00 30.00
MCDONALD, TONY REPLAC CK#56023 REPLAC CK#58292	13-44-576 13-44-576	09/21/22	GA CLEANUP ACTIVITIES GA CLEANUP ACTIVITIES	61639	17.00	8.50 8.50
NOTARY PUBLIC ASSOC OF ILLINOIS 2022 WOLF	01-11-539	09/21/22	AD OTHER PROF SERVICES	61640	59.00	59.00
OTT, AIMEE REPLAC CK#53063	58-00-382	09/21/22	SWP RNTL INC-PARTY SALE	61641	10.00	10.00
PERRINE, JAMES REPLAC CK#59389	01-21-534	09/21/22	PD MEDICAL	61642	146.72	146.72
QUALITY TESTING AND ENGINEERING 20220769	52-43-880	09/21/22	SR NEW SEWER PLANT	61643	2678.41	2678.41
RURAL FAMILY MEDICINE 552777	01-21-534	09/21/22	PD MEDICAL	61644	180.00	180.00
SHEETS LTD, PHILLIP REPLAC CK#48202 REPLAC CK#48238 REPLAC CK#49982	01-11-955 01-11-955 01-11-955	09/21/22	AD REFUNDS (Real Estate Taxes) AD REFUNDS (Real Estate Taxes) AD REFUNDS (Real Estate Taxes)	61645	24.80	6.67 8.43 9.70
TEKLAB, INC 273393	52-43-539	09/21/22	SR OTHER PROF SERVICES	61646	129.80	129.80

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TOLAN, JOHN MEDICAL 9/21/22	01-41-534	09/21/22	ST MEDICAL	61647	105.00	26.25
	51-42-534		WR MEDICAL			26.25
	52-43-534		SR MEDICAL			26.25
	53-40-534		EL MEDICAL			26.25
TOLAN, ANDY		09/21/22		61648	89.46	
REPLAC CK#57231	53-40-562		EL TRAVEL EXPENSES			8.50
REPLAC CK#57370	53-40-562		EL TRAVEL EXPENSES			8.50
REPLAC CK#58232	53-40-562		EL TRAVEL EXPENSES			8.50
REPLAC CK#59158	53-40-562		EL TRAVEL EXPENSES			25.50
REPLAC CK#59722	53-40-562		EL TRAVEL EXPENSES			8.50
REPLAC CK#60129	53-40-534		EL MEDICAL			29.96
UHS PREMIUM BILLING 349931747452	01-00-151	09/21/22	DUE FROM EMPLOYEE INSURANCE	61649	38976.78	1112.77
	01-11-451		AD HEALTH INSURANCE			778.20
	01-16-451		ZO HEALTH INSURANCE			1595.21
	01-21-451		PD HEALTH INSURANCE			14074.48
	01-41-451		ST HEALTH INSURANCE			4568.13
	51-42-451		WR HEALTH INSURANCE			4568.13
	52-43-451		SR HEALTH INSURANCE			4568.13
	53-40-451		EL HEALTH INSURANCE			7711.73
USA BLUEBOOK 109403	51-42-652	09/21/22	WR OPERATING SUPPLIES	61650	94.05	94.05
VOLKERT, INC 908083	01-16-532	09/21/22	MORGAN ST & PARRONE	61651	1392.50	1392.50
WATTS COPY SYSTEMS INC 32431171	01-11-512	09/21/22	AD SERVICES, EQUIPMT	61652	490.27	66.86
	01-21-512		PD SERVICES, EQUIPMT			89.14
	51-42-512		WR SERVICES, EQUIPMT			96.57
	52-43-512		SR SERVICES, EQUIPMT			96.57
	53-40-512		EL SERVICES, EQUIPMT			96.57
	01-16-652		ZO OPERATING EXPENSE			44.56
WEILMUNSTER KECK 2433	01-11-533	09/21/22	AD LEGAL	61653	8213.63	2498.88
	01-11-533.1		AD LEGAL - COVID			91.87
	01-16-533		ZO LEGAL			1503.01
	01-21-533		PD LEGAL			2866.58
	01-41-533		ST LEGAL			202.24
	51-42-533		WR LEGAL			350.32
	52-43-533		SR LEGAL			350.36

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	53-40-533		EL LEGAL			350.37
** TOTAL CHECKS ISSUED					127168.96	
TOTAL FOR REGULAR CHECKS:					127,168.96	

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
TRUIST GOVERNMENTAL PAYOFF	FINANCE 10-11-700 10-11-700.1	09/21/22		80000744	538243.14	
			TIF PRINCIPAL			535000.00
			TIF INTEREST EXPENSE			3243.14
** TOTAL CHECKS ISSUED					538243.14	
TOTAL FOR REGULAR CHECKS:					538,243.14	

VILLAGE OF FREEBURG, ILLINOIS

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED
MARCH 31, 2022

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:

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and aggregate remaining fund information of the Village of Freeburg, Illinois ("Village"), as of and for the year ended March 31, 2022, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

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 (governmental-modified cash basis, proprietary-accrual basis), and the aggregate remaining fund information of the Village of Freeburg, Illinois as of March 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village of Freeburg, Illinois and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter—Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The governmental fund financial statements and the governmental activities in the government-wide 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. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the governmental funds financial statements and the governmental activities in the government-wide 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 and the governmental activities in the government-wide 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the management's discussion and analysis, budgetary comparison, and pension funding information but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is 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. The 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 combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

C. D. Schuman & Company LLC

Certified Public Accountants
Alton, Illinois

September 6, 2022

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, 2022. 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: the General Fund. Data for the other nonmajor 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 nonmajor governmental funds, are presented immediately following the required supplementary information.

VILLAGE OF FREEBURG, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS

Basis of accounting. The Village presents its financial statements for the governmental funds on the modified cash basis of accounting. The modified cash basis of accounting is a basis of accounting other than generally accepted accounting principles. Basis of accounting is a reference to when financial events are recorded, such as the timing for recognizing revenues, expenses, and their related assets and liabilities. Under the Village's modified cash basis of accounting, revenues and expenses and related assets and liabilities are recorded when they result from cash transactions, except for the recording of depreciation expense related to capital assets in the government-wide financial statements for all activities.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for unbilled or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for good or services received but not yet paid, and accrued expenses and liabilities) are not recorded in the financial statements for the governmental funds. Therefore, when reviewing the financial information and discussion within this annual report, the reader should keep in mind the limitations resulting from the use of the modified cash basis of accounting.

The Village's proprietary funds present their financial statements on the accrual basis of accounting in accordance with generally accepted accounting principles

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 \$13,907,412 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.

VILLAGE OF FREEBURG, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS

The condensed statement of net position is as follows:

	Governmental Activities		Business-type Activities		Total	
	March 31, 2022	March 31, 2021	March 31, 2022	March 31, 2021	March 31, 2022	March 31, 2021
Current and other assets	\$ 2,891,882	\$ 1,769,532	\$ 4,339,224	\$ 3,855,811	\$ 7,231,106	\$ 5,625,343
Capital assets	1,828,003	1,878,436	13,618,044	9,729,932	15,446,047	11,608,368
Total assets	<u>4,719,885</u>	<u>3,647,968</u>	<u>17,957,268</u>	<u>13,585,743</u>	<u>22,677,153</u>	<u>17,233,711</u>
Deferred Out flows	-	-	66,764	275,600	66,764	275,600
Long-term liabilities						
outstanding	708,988	653,446	4,693,458	3,756,795	5,402,446	4,410,241
Other liabilities	8,215	7,133	2,777,077	1,612,692	2,785,292	1,619,825
Total liabilities	<u>717,203</u>	<u>660,579</u>	<u>7,470,535</u>	<u>5,369,487</u>	<u>8,187,738</u>	<u>6,030,066</u>
Deferred Inflows	-	-	648,767	642,075	648,767	642,075
Net position:						
Net invested in capital						
assets	1,664,679	1,715,112	6,643,686	5,973,137	8,308,365	7,688,249
Restricted	1,300,611	733,193	-	-	1,300,611	733,193
Unrestricted	<u>1,037,392</u>	<u>539,084</u>	<u>3,261,044</u>	<u>1,876,644</u>	<u>4,298,436</u>	<u>2,415,728</u>
Total net position	<u>\$ 4,002,682</u>	<u>\$ 2,987,389</u>	<u>\$ 9,904,730</u>	<u>\$ 7,849,781</u>	<u>\$ 13,907,412</u>	<u>\$ 10,837,170</u>

Total net position increased \$3,070,242 resulting in a balance of \$13,907,412 as of March 31, 2022. Current assets, which include cash, investments and accounts receivable, increased \$1,605,763. Non-current assets increased \$3,837,679, due to current year capital additions being in excess of current year depreciation. Total liabilities increased \$2,157,672 resulting in a balance of \$8,187,738 as of March 31, 2022. Outstanding debt, including long-term and short-term portions, increased \$992,205 due to additional draws for the sewer plant construction exceeding regular debt retirements and a reduction in the net pension liability.

The change in net position is further examined in the Analysis of Net Position section of the MD&A.

ANALYSIS OF NET POSITION

<u>Analysis of Net Position</u>	<u>2022</u>		<u>2021</u>	
	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>
Net investment in capital assets	59.7%	\$ 8,308,365	70.9%	\$ 7,688,249
Restricted	9.4%	1,300,611	6.8%	733,193
Unrestricted	<u>30.9%</u>	<u>4,298,436</u>	<u>22.3%</u>	<u>2,415,728</u>
Total net position	<u>100.0%</u>	<u>\$ 13,907,412</u>	<u>100.0%</u>	<u>\$ 10,837,170</u>

Total net position balances increased by \$3,070,242 in fiscal year 2022 to a total ending balance of \$13,907,412. Capital net position balances increased by \$620,116 in the current year due to capital additions and debt reduction exceeding depreciation. The unrestricted net position balances changed by the net income of the related operating activities.

VILLAGE OF FREEBURG, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS

The revenue and expenditure comparisons that comprise the current year increase are as follows:

GOVERNMENTAL ACTIVITIES

<u>Revenues/Receipts</u>	<u>2022</u>	<u>2021</u>
Property tax	\$ 841,035	\$ 818,901
Sales and use tax	794,231	683,698
State income tax	622,275	490,334
Replacement tax	13,653	6,107
Video gaming tax	99,690	39,467
Charges for services	491,287	416,812
Telecommunications tax	43,613	55,844
Motor fuel tax	171,137	156,003
Utility tax	251,739	255,131
Investment income	5,090	7,398
Operating grants/contributions	333,555	217,563
Capital grants/contributions	95,649	143,473
Miscellaneous	<u>22,012</u>	<u>26,162</u>
Total revenues	<u>\$ 3,784,966</u>	<u>\$ 3,316,893</u>

Total revenues for the governmental activities increased \$468,073 for the year ended March 31, 2022. The increase is mainly due to a significant increase in income taxes as well as an increase in sales and use taxes.

<u>Expenditures by category</u>	<u>2022</u>		<u>2021</u>	
	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>
General government	14.0%	\$ 384,894	14.0%	\$ 352,755
Public safety	53.0%	1,457,411	52.5%	1,317,962
Highways and streets	22.5%	619,628	22.1%	555,097
Sanitation	10.1%	277,281	10.1%	253,912
Interest on long-term debt	<u>0.4%</u>	<u>11,372</u>	<u>1.3%</u>	<u>32,729</u>
Total expenditures	<u>100.0%</u>	<u>\$ 2,750,586</u>	<u>100.0%</u>	<u>\$ 2,512,455</u>

The Village reported an increase in expenses for governmental activities of \$238,131. Public safety reported the highest expenditure category with 53% of all governmental expenditures.

VILLAGE OF FREEBURG, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS

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>2022</u>	<u>2021</u>
General government	\$ 26,041	\$ 31,918
Public safety	62,894	53,323
Highways and streets	46,374	47,408
Sanitation	<u>9,923</u>	<u>10,523</u>
Total depreciation	<u>\$ 145,232</u>	<u>\$ 143,172</u>

Total capital outlay expenditures in the governmental fund financial statements for the current year totaled \$101,309.

BUSINESS-TYPE ACTIVITIES

<u>Revenues</u>	<u>2022</u>	<u>2021</u>
Water charges	\$ 848,626	\$ 880,190
Sewer charges	1,124,942	681,208
Electric charges	5,091,085	5,245,508
Swimming pool charges	96,779	51,591
Property taxes	49,433	54,080
Investment income	<u>51,662</u>	<u>65,504</u>
Total revenues	<u>\$ 7,262,527</u>	<u>\$ 6,978,081</u>

Total revenues for the business-type activities increased \$284,446 for the year ended March 31, 2022. The largest increases were reported in the Sewer Fund that increased rates due to the new construction and related debt.

<u>Operating Expenditures</u>	<u>2022</u>		<u>2021</u>	
	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>
Personal services	18.1%	\$ 1,283,444	17.6%	\$ 1,285,025
Contractual services	13.1%	926,109	12.7%	926,743
Electricity and water purchased	50.0%	3,542,923	51.2%	3,738,502
Supplies and materials	5.0%	351,122	4.5%	326,447
Heat, light and power	0.5%	35,894	0.5%	36,454
Depreciation	13.4%	951,823	13.5%	983,094
Total expenditures	<u>100.0%</u>	<u>\$ 7,091,315</u>	<u>100.0%</u>	<u>\$ 7,296,265</u>

Expenses in the business-type activities decreased in total by \$204,950. As in the prior year, the largest categories of operating expense were for electricity and water purchases which decreased \$195,579 in the current year. Personal services decreased due to the IMRF actuarial liability that was considerably lower again 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 2022, the Village's governmental funds reported combined ending fund balances of \$2,609,928, an increase of \$944,480 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, \$1,026,872 (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 \$1,583,056. This balance increased \$553,850 in the current year.

The TIF Fund increased \$250,633 in the current year for a fund balance of \$589,038. The Motor Fuel Tax Fund reported an increase of \$139,910 for an ending balance of \$407,668. The Impact Fees Fund reported an increase of \$87 in the current year for a fund balance of \$30,166.

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 \$3,261,044, an increase of \$1,384,400 in comparison with prior year. Other factors concerning the finances of this fund type 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	\$ 2,760,208	\$ 2,787,622

The budget was passed on March 15, 2021 and was not amended.

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,</u> <u>2022</u>	<u>March 31,</u> <u>2021</u>	<u>March 31,</u> <u>2022</u>	<u>March 31,</u> <u>2021</u>	<u>March 31,</u> <u>2022</u>	<u>March 31,</u> <u>2021</u>
Land	\$ 83,840	\$ 83,840	\$ 426,700	\$ 426,700	\$ 510,540	\$ 510,540
Buildings and Improvements	663,082	701,966	7,559,977	3,254,545	8,223,059	3,956,511
Swimming Pool Infrastructure	-	-	499,414	551,591	499,414	551,591
Infrastructure	875,708	904,114	-	-	875,708	904,114
Distribution and Collection Systems	-	-	4,448,055	4,704,573	4,448,055	4,704,573
Vehicles and Equipment	205,373	188,516	683,898	792,523	889,271	981,039
	<u>\$ 1,828,003</u>	<u>\$ 1,878,436</u>	<u>\$ 13,618,044</u>	<u>\$ 9,729,932</u>	<u>\$ 15,446,047</u>	<u>\$ 11,608,368</u>

The Village's investment in capital assets for its governmental and business-type activities as of March 31, 2022 amounts to \$15,446,047, 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 \$4,948,567. The largest additions in the current year were for the engineering and construction costs for the new sewer plant. These additions, although somewhat offset by current year depreciation expense of \$1,097,055, resulted in a net increase in net capital assets for the current year. Additional information related to capital assets can be found in Note 4 of the financial statements.

Long-term Debt

At the end of 2022, the Village had total long-term debt obligations for governmental activities and business-type activities in the amount of \$708,988 and \$4,693,458, respectively, compared to \$653,446 and \$3,756,795 at the end of 2021.

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>March 31,</u> <u>2022</u>	<u>March 31,</u> <u>2021</u>	<u>March 31,</u> <u>2022</u>	<u>March 31,</u> <u>2021</u>	<u>March 31,</u> <u>2022</u>	<u>March 31,</u> <u>2021</u>
Loans Payable	\$ -	\$ -	\$ 2,660,588	\$ 1,319,889	\$ 2,660,588	\$ 1,319,889
Notes Payable	173,988	113,446	247,870	231,906	421,858	345,352
Bonds Payable	535,000	540,000	1,785,000	2,205,000	2,320,000	2,745,000
Total Debt	<u>\$ 708,988</u>	<u>\$ 653,446</u>	<u>\$ 4,693,458</u>	<u>\$ 3,756,795</u>	<u>\$ 5,402,446</u>	<u>\$ 4,410,241</u>

The governmental activities reported increases in long-term debt of \$55,542 due to a new loan of \$87,780 in the current year. The business-type activities reported an increase in long-term debt of \$936,663. The was related to the additional construction draws for the new sewer plant through the IEPA. The Village also received a forgiveness of debt of \$1,950,000 related to the new IEPA construction loan. Additional information related to long-term debt can be found in Note 8 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.

VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF NET POSITION
(BUSINESS -TYPE ACTIVITIES - ACCRUAL BASIS)
(GOVERNMENTAL ACTIVITIES - MODIFIED CASH BASIS)
MARCH 31, 2022

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ 2,891,882	\$ 1,716,287	\$ 4,608,169
Investments	-	1,157,201	1,157,201
Receivables (Net of allowance for uncollectible):	-	621,952	621,952
Prepaid Expenses	-	117,433	117,433
Capital Assets:			
Land	83,840	426,700	510,540
Buildings and Improvements	1,173,049	13,313,926	14,486,975
Swimming Pool	-	1,112,996	1,112,996
Infrastructure	1,058,210	-	1,058,210
Distribution and Collection Systems	-	15,735,026	15,735,026
Vehicles and Equipment	1,005,488	2,058,800	3,064,288
Less: Accumulated Depreciation	<u>(1,492,584)</u>	<u>(19,029,404)</u>	<u>(20,521,988)</u>
Net Capital Assets	<u>1,828,003</u>	<u>13,618,044</u>	<u>15,446,047</u>
Net Pension Asset	-	726,351	726,351
Total Assets	<u>\$ 4,719,885</u>	<u>\$ 17,957,268</u>	<u>\$ 22,677,153</u>
<u>Deferred Outflows of Resources</u>			
Future Pension Expense	\$ -	\$ 40,001	\$ 40,001
Deferred Refunding Loss	-	26,763	26,763
	<u>\$ -</u>	<u>\$ 66,764</u>	<u>\$ 66,764</u>
<u>Liabilities</u>			
Accounts Payable	\$ 8,215	\$ 2,550,336	\$ 2,558,551
Accrued Salaries	-	60,067	60,067
Accrued Interest	-	6,473	6,473
Customer Deposits	-	160,201	160,201
Noncurrent Liabilities:			
Due Within One Year	61,668	559,044	620,712
Due In More Than One Year	647,320	4,134,414	4,781,734
Total Liabilities	<u>717,203</u>	<u>7,470,535</u>	<u>8,187,738</u>
<u>Deferred Inflows of Resources</u>			
Future Pension Expense	\$ -	\$ 648,767	\$ 648,767
<u>Net Position</u>			
Net Investment in Capital Assets	1,664,679	6,643,686	8,308,365
Restricted	1,300,611	-	1,300,611
Unrestricted	<u>1,037,392</u>	<u>3,261,044</u>	<u>4,298,436</u>
Total Net Position	<u>\$ 4,002,682</u>	<u>\$ 9,904,730</u>	<u>\$ 13,907,412</u>

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, 2022**

	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
Functions/Programs							
Governmental Activities:							
General Government	\$ 384,894	\$ 96,260	\$ 15,318	\$ -	\$ (273,316)		\$ (273,316)
Public Safety:							
Police	1,443,041	135,314	318,237	-	(989,490)		(989,490)
Civil Defense	14,370	-	-	-	(14,370)		(14,370)
Highways and Streets	619,628	-	-	95,649	(523,979)		(523,979)
Sanitation	277,281	259,713	-	-	(17,568)		(17,568)
Interest on Long-Term Debt	11,372	-	-	-	(11,372)		(11,372)
Total Governmental Activities	2,750,586	491,287	333,555	95,649	(1,830,095)		(1,830,095)
Business-type Activities:							
Electric Light and Power	5,298,499	5,091,085	-	-	\$ (207,414)		\$ (207,414)
Waterworks	1,005,022	848,626	-	-	(156,396)		(156,396)
Sewer	675,097	1,124,942	-	-	449,845		449,845
Swimming Pool	190,724	96,779	-	-	(93,945)		(93,945)
Total Business-type Activities	7,169,342	7,161,432	-	-	(7,910)		(7,910)
Total Government	\$ 9,919,928	\$ 7,652,719	\$ 333,555	\$ 95,649	(1,830,095)	(7,910)	(1,838,005)
General Revenues:							
Property Tax, Levied for General Purposes					841,035	49,433	890,468
Sales and Use Tax					794,231	-	794,231
Replacement Tax					13,653	-	13,653
State Income Tax					622,275	-	622,275
Excise Tax					43,613	-	43,613
Motor Fuel Tax					171,137	-	171,137
Video Gaming Tax					99,690	-	99,690
Utility Tax					251,739	-	251,739
Unrestricted Investment Earnings					5,090	51,662	56,752
Forgiveness of Loan					-	1,950,000	1,950,000
Miscellaneous					22,012	-	22,012
Transfers					(19,087)	19,087	-
Total General Revenues					2,845,388	2,062,859	4,908,247
Change in Net Position					1,015,293	2,054,949	3,070,242
Net Position - Beginning					2,987,389	7,849,781	10,837,170
Net Position - Ending					\$ 4,002,682	\$ 9,904,730	\$ 13,907,412

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

VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF ASSETS, LIABILITIES AND
FUND BALANCE ARISING FROM MODIFIED CASH BASIS TRANSACTIONS
GOVERNMENTAL FUNDS
MARCH 31, 2022

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ 1,591,271	\$ 1,026,872	\$ 2,618,143
Total Assets	<u>\$ 1,591,271</u>	<u>\$ 1,026,872</u>	<u>\$ 2,618,143</u>
<u>Liabilities and Fund Balance</u>			
Liabilities:			
Accounts Payable	\$ 8,215	\$ -	\$ 8,215
Total Liabilities	<u>8,215</u>	<u>-</u>	<u>8,215</u>
Fund Balance:			
Restricted	-	1,026,872	1,026,872
Unassigned	<u>1,583,056</u>	<u>-</u>	<u>1,583,056</u>
Total Fund Balance	<u>1,583,056</u>	<u>1,026,872</u>	<u>2,609,928</u>
Total Liabilities and Fund Balance	<u>\$ 1,591,271</u>	<u>\$ 1,026,872</u>	<u>\$ 2,618,143</u>

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 POSITION
MARCH 31, 2022

Amounts reported for governmental fund balances are different because:

Fund balances - total governmental funds	\$ 2,609,928
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported on the balance sheet of the governmental funds.	1,828,003
Long-term debt (e.g., bonds, leases) is not reported as a liability on the balance sheet of the governmental funds.	(708,988)
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>273,739</u>
Net position of governmental activities	<u>\$ 4,002,682</u>

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, 2022

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:			
Property Tax	\$ 578,922	\$ 262,113	\$ 841,035
Utility Tax	251,739	-	251,739
Intergovernmental:			
Replacement Tax	13,653	-	13,653
Sales Tax	623,973	-	623,973
State Income Tax	622,275	-	622,275
Local Use Tax	170,258	-	170,258
Excise Tax	43,613	-	43,613
Motor Fuel Tax	-	171,137	171,137
Video Gaming Tax	99,690	-	99,690
Grants	304,086	95,649	399,735
Franchise Fees	27,696	-	27,696
Licenses and Permits	68,564	-	68,564
Fines and Penalties	10,813	-	10,813
Garbage Collection	259,713	-	259,713
Investment Earnings	2,715	2,095	4,810
Reimbursements	124,501	-	124,501
Donations	29,469	-	29,469
Miscellaneous	22,012	-	22,012
Total Revenues	<u>3,253,692</u>	<u>530,994</u>	<u>3,784,686</u>
Expenditures:			
Current:			
General Government	358,853	-	358,853
Public Safety:			
Police	1,384,857	-	1,384,857
Civil Defense	9,660	-	9,660
Highways and Streets	439,646	127,098	566,744
Sanitation	267,358	-	267,358
Debt Service:			
Principal	27,238	5,000	32,238
Interest and Charges	3,106	8,266	11,372
Capital Outlay	101,309	-	101,309
Total Expenditures	<u>2,592,027</u>	<u>140,364</u>	<u>2,732,391</u>
Excess of Revenues Over Expenditures	<u>661,665</u>	<u>390,630</u>	<u>1,052,295</u>
Other Financing Sources (Uses):			
Proceeds from Debt	87,780	-	87,780
Operating Transfers	(195,595)	-	(195,595)
Total Other Financing Sources (Uses)	<u>(107,815)</u>	<u>-</u>	<u>(107,815)</u>
Excess of Revenues and Other Financing Sources Over Expenditures	<u>553,850</u>	<u>390,630</u>	<u>944,480</u>
Fund Balance, Beginning of Year	<u>1,029,206</u>	<u>636,242</u>	<u>1,665,448</u>
Fund Balance, End of Year	<u>\$ 1,583,056</u>	<u>\$ 1,026,872</u>	<u>\$ 2,609,928</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, 2022

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

Net change in fund balances - total governmental funds \$ 944,480

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 is the amount by which depreciation expense (\$145,232) and loss on disposals (\$6,510) exceeded capital outlays (\$101,309) in the current year. (50,433)

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. (55,542)

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. 176,788

Change in net position of governmental activities \$ 1,015,293

VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 MARCH 31, 2022

	Major Funds			Non-Major Fund	Total	Governmental Activities - Internal Service Fund
	Electric Light and Power	Waterworks	Sewer	Swimming Pool		
Assets						
Current Assets:						
Cash and Cash Equivalents	\$ 1,187,933	\$ -	\$ 637,880	\$ 321	\$ 1,826,134	\$ 273,739
Investments	845,502	267,259	44,440	-	1,157,201	-
Receivables:						
Customers	264,629	39,657	68,833	-	373,119	-
Unbilled Revenue	168,373	30,332	49,796	-	248,501	-
Other	240	-	92	-	332	-
Prepaid Insurance	89,895	13,788	13,750	-	117,433	-
Total Current Assets	<u>2,556,572</u>	<u>351,036</u>	<u>814,791</u>	<u>321</u>	<u>3,722,720</u>	<u>273,739</u>
Capital Assets:						
Land	211,375	50,094	158,981	6,250	426,700	-
Buildings and Improvements	6,297,021	-	6,747,334	269,571	13,313,926	-
Swimming Pool	-	-	-	1,112,996	1,112,996	-
Distribution and Collection Systems	8,184,348	4,367,949	3,182,729	-	15,735,026	-
Vehicles and Equipment	1,252,611	400,500	282,338	123,351	2,058,800	-
	15,945,355	4,818,543	10,371,382	1,512,168	32,647,448	-
Less - Accumulated Depreciation	<u>12,369,158</u>	<u>3,890,742</u>	<u>1,936,961</u>	<u>832,543</u>	<u>19,029,404</u>	<u>-</u>
Net Capital Assets	<u>3,576,197</u>	<u>927,801</u>	<u>8,434,421</u>	<u>679,625</u>	<u>13,618,044</u>	<u>-</u>
Net Pension Asset	<u>408,982</u>	<u>177,405</u>	<u>139,964</u>	<u>-</u>	<u>726,351</u>	<u>-</u>
Total Assets	<u>\$ 6,541,751</u>	<u>\$ 1,456,242</u>	<u>\$ 9,389,176</u>	<u>\$ 679,946</u>	<u>\$ 18,067,115</u>	<u>\$ 273,739</u>
Deferred Outflows of Resources						
Future Pension Expense	\$ 22,523	\$ 9,770	\$ 7,708	\$ -	\$ 40,001	\$ -
Deferred Refunding Loss	<u>20,733</u>	<u>-</u>	<u>-</u>	<u>6,030</u>	<u>26,763</u>	<u>-</u>
	<u>\$ 43,256</u>	<u>\$ 9,770</u>	<u>\$ 7,708</u>	<u>\$ 6,030</u>	<u>\$ 66,764</u>	<u>\$ -</u>
Liabilities						
Current Liabilities:						
Cash Deficit	\$ -	\$ 109,847	\$ -	\$ -	\$ 109,847	\$ -
Accounts Payable	236,097	29,633	2,284,606	-	2,550,336	-
Accrued Salaries	33,028	14,935	12,104	-	60,067	-
Accrued Interest	5,204	-	-	1,269	6,473	-
Current Portion of Long Term Debt	408,525	15,056	90,463	45,000	559,044	-
Customer Deposits	91,298	39,893	29,010	-	160,201	-
Total Current Liabilities	<u>774,152</u>	<u>209,364</u>	<u>2,416,183</u>	<u>46,269</u>	<u>3,445,968</u>	<u>-</u>
Noncurrent Liabilities:						
Long Term Debt (Net of Current)	<u>1,269,377</u>	<u>55,944</u>	<u>2,614,093</u>	<u>195,000</u>	<u>4,134,414</u>	<u>-</u>
Total Noncurrent Liabilities	<u>1,269,377</u>	<u>55,944</u>	<u>2,614,093</u>	<u>195,000</u>	<u>4,134,414</u>	<u>-</u>
Total Liabilities	<u>2,043,529</u>	<u>265,308</u>	<u>5,030,276</u>	<u>241,269</u>	<u>7,580,382</u>	<u>-</u>
Deferred Inflows of Resources						
Future Pension Expense	<u>\$ 365,297</u>	<u>\$ 158,456</u>	<u>\$ 125,014</u>	<u>\$ -</u>	<u>\$ 648,767</u>	<u>\$ -</u>
Net Position						
Net Investment in Capital Assets	1,898,295	856,801	3,448,965	439,625	6,643,686	-
Committed	-	-	-	-	-	273,739
Unreserved	<u>2,277,886</u>	<u>185,447</u>	<u>792,629</u>	<u>5,082</u>	<u>3,261,044</u>	<u>-</u>
Total Net Position	<u>4,176,181</u>	<u>1,042,248</u>	<u>4,241,594</u>	<u>444,707</u>	<u>9,904,730</u>	<u>273,739</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 6,585,007</u>	<u>\$ 1,466,012</u>	<u>\$ 9,396,884</u>	<u>\$ 685,976</u>	<u>\$ 18,133,879</u>	<u>\$ 273,739</u>

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, 2022

	Major Funds			Non-Major Fund	Total	Governmental Activities - Internal Service Fund
	Electric Light and Power	Waterworks	Sewer	Swimming Pool		
Operating Revenue:						
Charges for Services	\$ 4,993,175	\$ 792,113	\$ 1,115,072	\$ 74,055	\$ 6,974,415	\$ -
Connection Fees	16,980	13,880	9,750	-	40,610	-
Supplies Sold	46,475	34,560	120	21,313	102,468	-
Miscellaneous	34,455	8,073	-	1,411	43,939	-
Total Operating Revenue	<u>5,091,085</u>	<u>848,626</u>	<u>1,124,942</u>	<u>96,779</u>	<u>7,161,432</u>	<u>-</u>
Operating Expenses:						
Personal Services	640,804	307,728	262,093	72,819	1,283,444	-
Contractual Services and Other	607,651	121,710	175,992	20,756	926,109	-
Electricity and Water Purchased	3,224,125	318,798	-	-	3,542,923	-
Supplies and Materials	181,064	101,840	46,198	22,020	351,122	-
Heat, Light and Power	11,522	4,872	19,500	-	35,894	-
Depreciation	606,606	149,323	126,400	69,494	951,823	-
Total Operating Expenses	<u>5,271,772</u>	<u>1,004,271</u>	<u>630,183</u>	<u>185,089</u>	<u>7,091,315</u>	<u>-</u>
Operating Income (Loss)	<u>(180,687)</u>	<u>(155,645)</u>	<u>494,759</u>	<u>(88,310)</u>	<u>70,117</u>	<u>-</u>
Nonoperating Revenues (Expenses):						
Property Taxes	-	-	-	49,433	49,433	-
Forgiveness of Debt	-	-	1,950,000	-	1,950,000	-
Gain (Loss) on Disposal of Assets	(592)	(1,884)	(4,847)	-	(7,323)	-
Interest Income	36,470	12,116	3,076	-	51,662	280
Interest Expense	(26,727)	(751)	(44,914)	(5,635)	(78,027)	-
Total Nonoperating Revenues (Expenses)	<u>9,151</u>	<u>9,481</u>	<u>1,903,315</u>	<u>43,798</u>	<u>1,965,745</u>	<u>280</u>
Operating Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,087</u>	<u>19,087</u>	<u>176,508</u>
Change in Net Position	<u>(171,536)</u>	<u>(146,164)</u>	<u>2,398,074</u>	<u>(25,425)</u>	<u>2,054,949</u>	<u>176,788</u>
Net Position, Beginning of Year	<u>4,347,717</u>	<u>1,188,412</u>	<u>1,843,520</u>	<u>470,132</u>	<u>7,849,781</u>	<u>96,951</u>
Net Position, End of Year	<u>\$ 4,176,181</u>	<u>\$ 1,042,248</u>	<u>\$ 4,241,594</u>	<u>\$ 444,707</u>	<u>\$ 9,904,730</u>	<u>\$ 273,739</u>

VILLAGE OF FREEBURG, ILLINOIS

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED MARCH 31, 2022**

	Major Funds			Non-Major Fund	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	\$ 5,174,910	\$ 871,132	\$ 1,081,268	\$ 96,779	\$ 7,224,089	\$ -
Cash Paid to Suppliers	(4,260,532)	(657,326)	(341,785)	(51,686)	(5,311,329)	-
Cash Payments to Employees for Services	(587,048)	(268,138)	(218,236)	(63,975)	(1,137,397)	-
Net Cash Provided (Used) By Operating Activities	<u>327,330</u>	<u>(54,332)</u>	<u>521,247</u>	<u>(18,882)</u>	<u>775,363</u>	<u>-</u>
<u>Cash Flows from Capital Financing Activities</u>						
Purchase of Fixed Assets	-	(294,388)	(2,271,971)	-	(2,566,359)	-
Proceeds from Debt	-	18,065	3,387,728	-	3,405,793	-
Payments on Line of Credit	-	-	(1,099,602)	-	(1,099,602)	-
Principal Paid on Debt	(390,125)	(5,041)	(78,964)	(45,000)	(519,130)	-
Interest Paid on Debt	(22,028)	(751)	(44,914)	(4,532)	(72,225)	-
Net Cash Provided (Used) By Capital Financing Activities	<u>(412,153)</u>	<u>(282,115)</u>	<u>(107,723)</u>	<u>(49,532)</u>	<u>(851,523)</u>	<u>-</u>
<u>Cash Flows from Investing Activities</u>						
Net Change in Investments	470,935	61,767	49,902	-	582,604	-
Interest Income	36,470	12,116	3,076	-	51,662	280
Net Cash Provided By Investing Activities	<u>507,405</u>	<u>73,883</u>	<u>52,978</u>	<u>-</u>	<u>634,266</u>	<u>280</u>
<u>Cash Flows from Non-Capital Financing Activities</u>						
Property Tax	-	-	-	49,433	49,433	-
Payment from (to) Other Funds	104,000	-	(104,000)	19,087	19,087	176,508
Customer Deposits	890	189	184	-	1,263	-
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>104,890</u>	<u>189</u>	<u>(103,816)</u>	<u>68,520</u>	<u>69,783</u>	<u>176,508</u>
Net Increase (Decrease) in Cash and Cash Equivalents	527,472	(262,375)	362,686	106	627,889	176,788
Cash and Cash Equivalents, Beginning of Year	<u>660,461</u>	<u>152,528</u>	<u>275,194</u>	<u>215</u>	<u>1,088,398</u>	<u>96,951</u>
Cash and Cash Equivalents, End of Year	<u>\$ 1,187,933</u>	<u>\$ (109,847)</u>	<u>\$ 637,880</u>	<u>\$ 321</u>	<u>\$ 1,716,287</u>	<u>\$ 273,739</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, 2022

	Major Funds			Non-Major Fund	Total	Governmental Activities - Internal Service Fund
	Electric Light and Power	Waterworks	Sewer	Swimming Pool		
Operating Income (Loss)	\$ (180,687)	\$ (155,645)	\$ 494,759	\$ (88,310)	\$ 70,117	\$ -
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:						
Depreciation	606,606	149,323	126,400	69,494	951,823	-
Pension Liability and Deferrals	(138,472)	(60,976)	(48,426)	-	(247,874)	-
Decrease (Increase) in:						
Accounts Receivable	75,375	20,683	(21,054)	-	75,004	-
Unbilled Revenue	8,450	1,823	(22,620)	-	(12,347)	-
Prepaid Insurance	(30,560)	(7,326)	(6,905)	-	(44,791)	-
Increase (Decrease) in:						
Accounts Payable	(14,044)	(1,524)	17	(66)	(15,617)	-
Accrued Salaries	662	(690)	(924)	-	(952)	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 327,330</u>	<u>\$ (54,332)</u>	<u>\$ 521,247</u>	<u>\$ (18,882)</u>	<u>\$ 775,363</u>	<u>\$ -</u>

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

VILLAGE OF FREEBURG, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2022

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, 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.

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

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.

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.

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

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.

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.

(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. All deposits and investments are reported at fair value.

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."

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

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 \$5,000 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.

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

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

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, 2022 is immaterial.

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 balances

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 Village Board, the 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.

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

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

<u>Governmental Funds</u>	
Restricted:	
Tax Increment Financing District	\$ 589,038
Motor Fuel Tax Fund	407,668
Impact Fees Fund	<u>30,166</u>
Total Restricted	<u>\$ 1,026,872</u>
Committed:	
Internal Service Fund	<u>\$ 273,739</u>

When expenditures are incurred for which the Village has both restricted and unrestricted funds available, the Village spends any restricted funds before using unrestricted sources. Likewise, the Village uses committed, assigned and then unassigned balances, in that order, when spending amounts for which all three categories are available.

(e) Budgetary Control

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

On March 15, 2021 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.

(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.

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

NOTE 2: CASH AND CASH EQUIVALENTS AND INVESTMENTS

At March 31, 2022, the carrying amount of the Village's deposits was \$5,029,294 and the bank balance was \$5,104,367. The deposits were comprised of checking, interest checking, money market funds and certificates of deposit.

At March 31, 2022, the Village had the following deposits and investments:

<u>Investment</u>	<u>Weighted Average Maturity (Days)</u>	<u>Fair Value</u>
The Illinois Funds (external investment pool)	Daily	\$ 735,461
Petty Cash		615
Deposits as reported above		<u>5,029,294</u>
Total deposits and investments		<u>\$ 5,765,370</u>
As Reported in the Statement of Net Position:		
Cash and Cash Equivalents		\$ 4,608,169
Investments		<u>1,157,201</u>
		<u>\$ 5,765,370</u>

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, 2022, all cash deposit balances in excess of FDIC insurance were collateralized with investments by the financial institution.

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

Credit Risk. As of March 31, 2022, 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, 2022, the Village did not have a concentration of credit risk.

Foreign Currency Risk. As of March 31, 2022, the Village has no foreign currency risk.

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

NOTE 3: 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 11, 2021. 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, 2022. 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.

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

	Maximum <u>Levy</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<u>Tax Rates:</u>				
General	\$ 0.2500	\$ 0.2257	\$ 0.2269	\$ 0.2407
Bonds and Interest	None	0.0487	0.0512	0.0593
IMRF	None	0.1703	0.1651	0.1565
Police Protection	0.0750	0.0736	0.0712	0.0739
Audit	None	0.0095	0.0098	0.0109
Civil Defense (ESDA)	0.0500	0.0100	0.0104	0.0099
Total		<u>\$ 0.5378</u>	<u>\$ 0.5346</u>	<u>\$ 0.5512</u>
Assessed Valuations		<u>\$ 100,576,132</u>	<u>\$ 96,965,343</u>	<u>\$ 91,417,649</u>
<u>Tax Extensions:</u>				
General		\$ 227,000	\$ 220,014	\$ 220,042
Bonds and Interest		48,981	49,646	54,211
IMRF		171,281	160,090	143,069
Police Protection		74,024	69,039	67,558
Audit		9,555	9,503	9,965
Civil Defense (ESDA)		10,058	10,084	9,050
Total		<u>\$ 540,899</u>	<u>\$ 518,376</u>	<u>\$ 503,895</u>
Tax Collections		<u>\$ -</u>	<u>\$ 516,119</u>	<u>\$ 502,644</u>
Percent Collected		<u>0.00%</u>	<u>99.56%</u>	<u>99.75%</u>

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

NOTE 4: CAPITAL ASSETS

Capital asset activity for the year ended March 31, 2022 was as follows:

	<u>Beginning</u>			<u>Ending</u>
	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>
<u>Governmental activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 83,840	\$ -	\$ -	\$ 83,840
Capital assets, being depreciated:				
Buildings and improvements	1,175,458	-	2,409	1,173,049
Infrastructure	1,058,210	-	-	1,058,210
Vehicles and equipment	<u>1,064,483</u>	<u>101,309</u>	<u>160,304</u>	<u>1,005,488</u>
Total capital assets being depreciated	<u>3,298,151</u>	<u>101,309</u>	<u>162,713</u>	<u>3,236,747</u>
Less accumulated depreciation for:				
Building and improvements	473,492	38,884	2,409	509,967
Infrastructure	154,096	28,406	-	182,502
Vehicles and equipment	<u>875,967</u>	<u>77,942</u>	<u>153,794</u>	<u>800,115</u>
Total accumulated depreciation	<u>1,503,555</u>	<u>145,232</u>	<u>156,203</u>	<u>1,492,584</u>
Total capital assets, being depreciated, net	<u>1,794,596</u>	<u>(43,923)</u>	<u>6,510</u>	<u>1,744,163</u>
Governmental activities capital assets, net	<u>\$ 1,878,436</u>	<u>\$ (43,923)</u>	<u>\$ 6,510</u>	<u>\$ 1,828,003</u>
<u>Business-type activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 426,700	\$ -	\$ -	\$ 426,700
Capital assets, being depreciated:				
Buildings and improvements	8,916,854	4,534,806	137,734	13,313,926
Swimming pool	1,112,996	-	-	1,112,996
Distribution and collection system	15,517,907	276,322	59,203	15,735,026
Vehicles and equipment	<u>2,959,771</u>	<u>36,130</u>	<u>937,101</u>	<u>2,058,800</u>
Total capital assets, being depreciated	<u>28,507,528</u>	<u>4,847,258</u>	<u>1,134,038</u>	<u>32,220,748</u>
Less accumulated depreciation for:				
Buildings and improvements	5,662,309	229,374	137,734	5,753,949
Swimming pool	561,405	52,177	-	613,582
Distribution and collection system	10,813,334	532,840	59,203	11,286,971
Vehicles and equipment	<u>2,167,248</u>	<u>137,432</u>	<u>929,778</u>	<u>1,374,902</u>
Total accumulated depreciation	<u>19,204,296</u>	<u>951,823</u>	<u>1,126,715</u>	<u>19,029,404</u>
Total capital assets, being depreciated, net	<u>9,303,232</u>	<u>3,895,435</u>	<u>7,323</u>	<u>13,191,344</u>
Business-type activities capital assets, net	<u>\$ 9,729,932</u>	<u>\$ 3,895,435</u>	<u>\$ 7,323</u>	<u>\$ 13,618,044</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	\$ 26,041
Public safety	62,894
Highways and streets	46,374
Sanitation	<u>9,923</u>
Total depreciation expense - governmental activities	<u>\$ 145,232</u>
Business-type activities:	
Electric light and power	\$ 606,606
Water	149,323
Sewer	126,400
Swimming pool	<u>69,494</u>
Total depreciation expense - business-type activities	<u>\$ 951,823</u>

NOTE 5: 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 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 2021 was 8.18 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.

Covered Employees. The following types of employees comprise the membership of the plan.

Retirees and Beneficiaries	24
Inactive, non-Retired Members	13
Active Members	<u>29</u>
Total	<u>66</u>

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

Discount Rate. GASB Statement No. 68 includes a specific requirement for the discount rate that is used for the purpose of the measurement of the Total Pension Liability. This rate considers the ability of the fund to meet benefit obligations in the future. To make this determination, employer contributions, employee contributions, benefit payments, expenses and investment returns are projected into the future. The Plan Net Position (assets) in future years can then be determined and compared to its obligation to make benefit payments in those years. As long as assets are projected to be on hand in a future year, the assumed valuation discount rate is used. In years where assets are not projected to be sufficient to meet benefit payments, the use of a “risk-free” rate is required, as described in the following paragraph.

The *Single Discount Rate* (SDR) is equivalent to applying these two rates to the benefits that are projected to be paid during the different time periods. The SDR reflects (1) the long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 1.84%; and the resulting single discount rate is 7.25%.

Actuarial Valuation Date	12/31/21
Measurement Date of the Net Pension Liability	12/31/21
Fiscal Year End	03/31/22
Development of the Single Discount Rate as of December 31, 2021	
Long-Term Expected Rate of Investment Return	7.25%
Long-Term Municipal Bond Rate	1.84%
Last year ending December 31 in the 2022 to 2121 projection period for which projected benefit payments are fully funded	2121
Resulting Single Discount Rate based on the above development	7.25%
Single Discount Rate calculated using December 31, 2020 Measurement Date	7.25%

The Long-Term Municipal Bond Rate is based on the Fidelity Index's "20-Year Municipal GO AA Index" as of December 31, 2021.

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

Actuarial Assumptions. The following are the actuarial assumptions used in the calculation of the total pension liability.

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value of Assets
Price Inflation	2.25%
Salary Increases	2.85% to 13.75%
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

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

Net Pension Liability. The following is a summary of the Net Pension Liability as shown as a liability in the financial statements.

Total pension liability	
Service Cost	\$ 178,277
Interest on the Total Pension Liability	579,094
Changes of benefit terms	-
Difference between expected and actual experience of the Total Pension Liability	(161,061)
Changes of assumptions	-
Benefit payments, including refunds of employee contributions	<u>(348,786)</u>
Net change in total pension liability	\$ 247,524
Total pension liability - beginning	<u>8,072,759</u>
Total pension liability - ending	<u>\$ 8,320,283</u>
Plan fiduciary net position	
Contributions - employer	\$ 162,734
Contributions - employee	89,524
Net investment income	1,414,299
Benefit payments, including refunds of employee contributions	(348,786)
Other (Net Transfer)	<u>(110,780)</u>
Net change in plan fiduciary net position	\$ 1,206,991
Plan fiduciary net position - beginning	<u>8,601,128</u>
Plan fiduciary net position - ending	<u>\$ 9,808,119</u>
Net pension liability/(asset)	<u>\$ (1,487,836)</u>
Plan fiduciary net position as a percentage of the total pension liability	117.88%
Covered valuation payroll	\$ 1,989,432
Net pension liability as a percentage of covered valuation payroll	-74.79%

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

To report the sensitivity of the net pension liability to the selected discount rate, the following table displays the variation given a 1% increase or decrease.

	1% Decrease	Current Single Discount Rate Assumption	1% Increase
	<u>6.25%</u>	<u>7.25%</u>	<u>8.25%</u>
Total Pension Liability	\$ 9,281,648	\$ 8,320,283	\$ 7,578,616
Plan Fiduciary Net Position	<u>9,808,119</u>	<u>9,808,119</u>	<u>9,808,119</u>
Net Pension Liability/(Asset)	<u>\$ (526,471)</u>	<u>\$ (1,487,836)</u>	<u>\$ (2,229,503)</u>

Deferred Outflows and Deferred Inflows of Resources by Source to be recognized in Future Pension Expenses. The following tables display the amount of deferred inflows and outflows related to the net pension liability and the future periods that these deferrals will affect the financial statements.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ -	\$ 219,930
Changes in assumptions	50,924	43,868
Contributions subsequent to valuation date	31,012	-
Net difference between projected and actual earnings on pension plan investments	-	1,065,116
Total	<u>\$ 81,936</u>	<u>\$ 1,328,914</u>

Year Ending December 31,	Net Deferred Inflows of Resources
2022	\$ (307,551)
2023	(463,452)
2024	(316,371)
2025	(190,616)
2026	-
Thereafter	-
	<u>\$ (1,277,990)</u>

(b) Social Security

All employees, including those qualifying for coverage under the Illinois Municipal Retirement Fund, are covered under Social Security. The Village paid \$168,016, the required contribution for the current fiscal year.

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

NOTE 6: LEGAL DEBT MARGIN

The computation of legal debt margin at March 31, 2022 is as follows:

Bonded Debt Limit*	\$ 8,941,861
Bonded Indebtedness	<u>173,998</u>
Legal Debt Margin	<u>\$ 8,767,863</u>

- * The bonded indebtedness of the Village is limited by Chapter 65, Section 5/8-5-1 of the Illinois Compiled Statutes to 8.625% of the assessed valuation of taxable tangible property.

NOTE 7: LINE OF CREDIT

The Village has a \$1,100,000 line of credit with a local bank which expires December 12, 2022, interest is at 2.09%. The highest balance at any time during the current fiscal year was \$1,099,602. The Village had an outstanding balance of \$0 at March 31, 2022.

NOTE 8: LONG-TERM DEBT

The Village has the following long-term debt as of March 31, 2022.

Notes Payable

\$140,000 loan with Citizens Community Bank to be repaid in five annual payments of \$30,344, including interest at 2.74%. The loan was used to pay for upgrades to the police department building. The loan is unsecured. The balance outstanding as of March 31, 2022 is \$86,208. The loan will be repaid by the General Fund.

\$87,780 loan with Citizens Community Bank to be repaid in three annual payments of \$30,371, including interest at 1.86%. The loan was used to pay for two police vehicles. The loan is unsecured. The balance outstanding as of March 31, 2022 is \$87,780. The loan will be repaid by the General Fund.

\$148,000 loan with Citizens Community Bank to be repaid in seven annual payments of \$23,168, including interest at 2.34%. The loan was used to purchase a boring machine to be split between the Electric Light and Power and Water Funds. The loan is unsecured. The balance outstanding as of March 31, 2022 is \$108,129.

\$119,900 loan with Citizens Community Bank to be repaid in seven annual payments of \$18,740, including interest at 2.30%. The loan was used to purchase equipment to be split between the Electric Light and Power, Water, and Sewer Funds. The loan is unsecured. The balance outstanding as of March 31, 2022 is \$103,611.

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

\$36,130 loan with Citizens Community Bank to be repaid in three annual payments of \$12,626, including interest at 2.40%. The loan was used to purchase a vehicle to be split between the Water, and Sewer Funds. The loan is unsecured. The balance outstanding as of March 31, 2022 is \$36,130.

Upon default with the loans being held by the banks, the lender may declare the full unpaid balance and interest to be due immediately.

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

Year Ended March 31,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2023	\$ 56,668	\$ 4,046	\$ 48,478	\$ 6,056
2024	57,984	2,731	49,856	4,978
2025	59,336	1,386	51,049	3,508
2026	-	-	39,608	2,300
2027	-	-	40,532	1,415
2028	-	-	18,347	432
	<u>\$ 173,988</u>	<u>\$ 8,163</u>	<u>\$ 247,870</u>	<u>\$ 18,689</u>

Bonds Payable

\$330,000 General Obligation Refunding Bonds, Series 2020A dated November 10, 2020, due in annual installments of \$45,000 to \$50,000 through December 1, 2026; interest at 1.59%. The amount of bonds outstanding as of March 31, 2022 is \$240,000. These bonds are being retired by the Swimming Pool Fund.

\$2,290,000 General Obligation Refunding Bonds, Alternate Revenue Source, Series 2020B dated November 10, 2020, due in annual installments of \$385,000 to \$395,000 through December 1, 2025; interest at 1.03%. The amount of bonds outstanding as of March 31, 2022 is \$1,545,000. These bonds are being retired by the Electric Light and Power Fund.

\$540,000 General Obligation Refunding Bonds, Alternate Revenue Source, Series 2020C dated November 10, 2020, due in semi-annual installments of \$5,000 to \$185,000 through November 1, 2025; interest at 1.57%. The amount of bonds outstanding as of March 31, 2022 is \$535,000. These bonds are being retired by the TIF Fund.

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

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

Year Ended March 31,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2023	\$ 5,000	\$ 8,400	\$ 430,000	\$ 19,730
2024	160,000	8,321	430,000	15,048
2025	185,000	5,809	430,000	10,337
2026	185,000	2,904	445,000	5,658
2027	-	-	50,000	795
	<u>\$ 535,000</u>	<u>\$ 25,434</u>	<u>\$ 1,785,000</u>	<u>\$ 51,568</u>

IEPA Loans

\$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, 2022 is \$360,752.

\$1,085,569 loan with the Illinois Environmental Protection Agency to be repaid with semi-annual installments of \$33,757, including interest at 1.86%. The loan was used to assist in the construction of the North Trunk Extension/Deerfield Relief Sewer Project. The balance outstanding as of March 31, 2022 is \$880,173.

\$1,419,663 loan with the Illinois Environmental Protection Agency to be repaid with semi-annual installments, including interest at 1.01%. The loan was used to assist in the construction of the Sewer Plant. Repayment has not begun as the IEPA has not distributed the full loan amount. Interest is being accrued until repayment begins. The balance outstanding as of March 31, 2022 is \$1,419,663. The IEPA has forgiven \$1,950,000 of this loan.

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

Year Ended March 31,	EPA Loans	
	Principal	Interest
2023	\$ 80,566	\$ 24,247
2024	103,573	56,999
2025	125,578	34,992
2026	127,703	32,868
2027	129,865	30,705
2028-2032	683,216	119,636
2033-2037	588,335	65,335
2038-2042	242,689	36,111
2043-2047	255,254	23,546
2048-2052	268,469	10,331
2053	55,340	420
	<u>\$ 2,660,588</u>	<u>\$ 435,190</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, 2022.

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
<u>Business-type Activities:</u>					
Bonds Payable	\$ 2,205,000	\$ -	\$ 420,000	\$ 1,785,000	\$ 430,000
Notes from Direct Borrowings:					
Notes Payable	231,906	36,130	20,166	247,870	48,478
EPA Loans	<u>1,319,889</u>	<u>1,419,663</u>	<u>78,964</u>	<u>2,660,588</u>	<u>80,566</u>
	<u>\$ 3,756,795</u>	<u>\$ 1,455,793</u>	<u>\$ 519,130</u>	<u>\$ 4,693,458</u>	<u>\$ 559,044</u>
<u>Governmental Activities:</u>					
Bonds Payable	\$ 540,000	\$ -	\$ 5,000	\$ 535,000	\$ 5,000
Notes from Direct Borrowings:					
Notes Payable	<u>113,446</u>	<u>87,780</u>	<u>27,238</u>	<u>173,988</u>	<u>56,668</u>
	<u>\$ 653,446</u>	<u>\$ 87,780</u>	<u>\$ 32,238</u>	<u>\$ 708,988</u>	<u>\$ 61,668</u>

NOTE 9: ACTUAL EXPENDITURES IN EXCESS OF BUDGET

The General Fund of the Village had actual expenditures of \$2,787,622 that exceeded the budgeted amount of \$2,760,208.

NOTE 10: INTERFUND TRANSFERS

The Village's General Fund made transfers to the Swimming Pool Fund for \$19,087 and to the Internal Service Fund for \$176,508 to provide cash for operations and to provide funds for a reserve balance.

NOTE 11: SUBSEQUENT EVENTS

The Village has evaluated events occurring after the financial statement date through September 6, 2022 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.

VILLAGE OF FREEBURG, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
MODIFIED CASH BASIS
GENERAL FUND
FOR THE YEAR ENDED MARCH 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>(Budget Basis)</u>
Revenues:			
Property Tax	\$ 578,500	\$ 578,500	\$ 578,922
Replacement Tax	5,800	5,800	13,653
Sales Tax	420,000	420,000	623,973
State Income Tax	460,000	460,000	622,275
Local Use Tax	135,000	135,000	170,258
Excise Tax	85,000	85,000	43,613
Video Gaming Tax	55,000	55,000	99,690
Franchise Tax	25,000	25,000	27,696
Utility Tax	251,000	251,000	251,739
Licenses and Permits	41,000	41,000	68,564
Fines and Penalties	12,400	12,400	10,813
Garbage Collection	264,000	264,000	259,713
Rental/Lease Income	12,250	12,250	7,055
Investment Earnings	5,500	5,500	2,715
Grants	26,529	26,529	304,086
Reimbursements	94,000	94,000	124,501
Donations	13,000	13,000	29,469
Miscellaneous	10,500	10,500	14,957
Debt Proceeds	-	-	87,780
Total Revenues	<u>2,494,479</u>	<u>2,494,479</u>	<u>3,341,472</u>
Expenditures:			
Current:			
General Government	371,186	371,186	358,853
Public Safety:			
Police	1,375,978	1,375,978	1,384,857
Civil Defense	6,450	6,450	9,660
Highways and Streets	525,480	525,480	439,646
Sanitation	251,600	251,600	267,358
Capital Outlay	172,900	172,900	101,309
Debt Service	30,400	30,400	30,344
Transfers	26,214	26,214	195,595
Total Expenditures	<u>2,760,208</u>	<u>2,760,208</u>	<u>2,787,622</u>
Net Change in Fund Balances	<u>\$ (265,729)</u>	<u>\$ (265,729)</u>	553,850
Change for modified cash basis reporting			
None			-
As reported on the Statement of Revenues and Expenditures			
Arising From Modified Cash Basis Transactions			<u>\$ 553,850</u>

VILLAGE OF FREEBURG, ILLINOIS

**SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND
MARCH 31, 2022**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability:							
Service Cost	\$ 178,277	\$ 188,039	\$ 175,047	\$ 159,826	\$ 179,569	\$ 177,858	\$ 166,984
Interest	579,094	556,659	532,041	516,984	525,190	501,542	466,844
Difference between expected and actual experience	(161,061)	(47,668)	(51,203)	(113,945)	(251,274)	(44,602)	96,660
Assumption changes	-	(51,770)	-	202,420	(221,760)	(16,734)	16,488
Benefit payments, including refunds	<u>(348,786)</u>	<u>(313,083)</u>	<u>(332,557)</u>	<u>(322,474)</u>	<u>(340,069)</u>	<u>(302,922)</u>	<u>(240,854)</u>
Net change in total pension liability	247,524	332,177	323,328	442,811	(108,344)	315,142	506,122
Total pension liability - beginning	<u>8,072,759</u>	<u>7,740,582</u>	<u>7,417,254</u>	<u>6,974,443</u>	<u>7,082,787</u>	<u>6,767,645</u>	<u>6,261,523</u>
Total pension liability - ending	<u>\$ 8,320,283</u>	<u>\$ 8,072,759</u>	<u>\$ 7,740,582</u>	<u>\$ 7,417,254</u>	<u>\$ 6,974,443</u>	<u>\$ 7,082,787</u>	<u>\$ 6,767,645</u>
Plan Fiduciary Net Position							
Contributions - employer	162,734	171,378	147,694	167,746	174,004	177,706	186,321
Contributions - employee	89,524	86,750	82,460	76,557	76,243	76,818	77,063
Net investment income	1,414,299	1,067,262	1,179,023	(354,450)	1,093,030	390,015	28,944
Benefit payments, including refunds	(348,786)	(313,083)	(332,557)	(322,474)	(340,069)	(302,922)	(240,854)
Other	<u>(110,780)</u>	<u>61,094</u>	<u>31,790</u>	<u>49,773</u>	<u>(349,403)</u>	<u>60,649</u>	<u>(83,002)</u>
Net change in plan fiduciary net position	1,206,991	1,073,401	1,108,410	(382,848)	653,805	402,266	(31,528)
Plan fiduciary net position - beginning	<u>8,601,128</u>	<u>7,527,727</u>	<u>6,419,317</u>	<u>6,802,165</u>	<u>6,148,360</u>	<u>5,746,094</u>	<u>5,777,622</u>
Plan fiduciary net position - ending	<u>\$ 9,808,119</u>	<u>\$ 8,601,128</u>	<u>\$ 7,527,727</u>	<u>\$ 6,419,317</u>	<u>\$ 6,802,165</u>	<u>\$ 6,148,360</u>	<u>\$ 5,746,094</u>
Net Pension Liability	<u>\$ (1,487,836)</u>	<u>\$ (528,369)</u>	<u>\$ 212,855</u>	<u>\$ 997,937</u>	<u>\$ 172,278</u>	<u>\$ 934,427</u>	<u>\$ 1,021,551</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>117.88%</u>	<u>106.55%</u>	<u>97.25%</u>	<u>86.55%</u>	<u>97.53%</u>	<u>86.81%</u>	<u>84.91%</u>
Covered-employee Payroll	<u>\$ 1,989,432</u>	<u>\$ 1,927,771</u>	<u>\$ 1,832,439</u>	<u>\$ 1,701,273</u>	<u>\$ 1,694,296</u>	<u>\$ 1,707,064</u>	<u>\$ 1,712,505</u>
Net position liability as a percentage of covered-employee payroll	<u>-74.79%</u>	<u>-27.41%</u>	<u>11.62%</u>	<u>58.66%</u>	<u>10.17%</u>	<u>54.74%</u>	<u>59.65%</u>

VILLAGE OF FREEBURG, ILLINOIS

**SCHEDULE OF CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND
MARCH 31, 2022**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarial Determined Contribution	\$ 162,736	\$ 171,379	\$ 147,695	\$ 167,746	\$ 174,004	\$ 177,705	\$ 186,321
Contributions in relation to actuarial determined contribution	<u>162,734</u>	<u>171,378</u>	<u>147,694</u>	<u>167,746</u>	<u>174,004</u>	<u>177,706</u>	<u>186,321</u>
Contribution deficiency (excess)	<u>\$ 2</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>
Covered-employee Payroll	<u>1,989,432</u>	<u>1,927,771</u>	<u>1,832,439</u>	<u>1,701,273</u>	<u>1,694,296</u>	<u>1,707,064</u>	<u>1,712,505</u>
Contributions as a percentage of covered-employee payroll	<u>8.18%</u>	<u>8.89%</u>	<u>8.06%</u>	<u>9.86%</u>	<u>10.27%</u>	<u>10.41%</u>	<u>10.88%</u>

Actuarial valuation date for above is December 31, 2021.

The actuarial valuations presented are prepared using the following parameters:

Actuarial Cost Method:	Aggregate Entry Age Normal
Amortization Method:	Level Percentage of Payroll, Closed
Remaining Amortization Period:	22 years
Asset Valuation Method:	5-Year smoothed market; 20% corridor
Actuarial Assumptions:	
Interest Rate	7.25%
Wage Growth	3.25%
Price Inflation	2.50%

VILLAGE OF FREEBURG, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
MARCH 31, 2022

	<u>Impact Fees</u>	<u>Motor Fuel Tax</u>	<u>TIF</u>	<u>Total</u>
<u>Assets</u>				
Cash and Cash Equivalents	\$ 30,166	\$ 407,668	\$ 589,038	\$ 1,026,872
Total Assets	<u>\$ 30,166</u>	<u>\$ 407,668</u>	<u>\$ 589,038</u>	<u>\$ 1,026,872</u>
<u>Liabilities and Fund Balance</u>				
Liabilities:				
None	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:				
Restricted	<u>30,166</u>	<u>407,668</u>	<u>589,038</u>	<u>1,026,872</u>
Total Fund Balance	<u>30,166</u>	<u>407,668</u>	<u>589,038</u>	<u>1,026,872</u>
Total Liabilities and Fund Balance	<u>\$ 30,166</u>	<u>\$ 407,668</u>	<u>\$ 589,038</u>	<u>\$ 1,026,872</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, 2022

	<u>Impact Fees</u>	<u>Motor Fuel Tax</u>	<u>TIF</u>	<u>Total</u>
Revenues:				
Property Tax	\$ -	\$ -	\$ 262,113	\$ 262,113
Motor Fuel Tax	-	171,137	-	171,137
Grants	-	95,649	-	95,649
Investment Income	<u>87</u>	<u>222</u>	<u>1,786</u>	<u>2,095</u>
Total Revenues	<u>87</u>	<u>267,008</u>	<u>263,899</u>	<u>530,994</u>
Expenditures:				
Current:				
Highways and Streets	-	127,098	-	127,098
Debt Service:				
Principal	-	-	5,000	5,000
Interest and Fees	<u>-</u>	<u>-</u>	<u>8,266</u>	<u>8,266</u>
Total Expenditures	<u>-</u>	<u>127,098</u>	<u>13,266</u>	<u>140,364</u>
Excess of Revenues Over Expenditures	<u>87</u>	<u>139,910</u>	<u>250,633</u>	<u>390,630</u>
Fund Balance, Beginning of Year	<u>30,079</u>	<u>267,758</u>	<u>338,405</u>	<u>636,242</u>
Fund Balance, End of Year	<u>\$ 30,166</u>	<u>\$ 407,668</u>	<u>\$ 589,038</u>	<u>\$ 1,026,872</u>



**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

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and aggregate remaining fund information of the Village of Freeburg, Illinois ("Village"), as of and for the year ended March 31, 2022, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

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 (governmental-modified cash basis, proprietary-accrual basis), and the aggregate remaining fund information of the Village of Freeburg, Illinois as of March 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village of Freeburg, Illinois and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter—Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The governmental fund financial statements and the governmental activities in the government-wide 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. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the governmental funds financial statements and the governmental activities in the government-wide 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 and the governmental activities in the government-wide 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

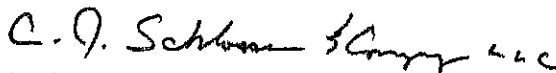
- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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
September 6, 2022

Jane Kramper

From: Gene Kramer
Sent: Wednesday, September 28, 2022 10:25 AM
To: Jane Kramper
Cc: Julie Polson; Lisa Meehling
Subject: ESDA report for Board Meeting Oct.

I was advised by Julie P., to send the ESDA report to you from the Village Outlook email as your office is having issues with AT&T emails. Please note the ESDA report to the Village Board for Oct. 3, 2022:

- A. Sent an ESDA response "After Action Report" concerning the thunderstorm damage received on the evening of 9/21/2022. Again, my office received initial information on this event from the County EMA Deputy Coordinator, which prompted the Freeburg ESDA office to alert/EOC communication status. All operations of the Freeburg ESDA office were contained in the After Action Report sent to ALL Village Government Trustees and Mayor.
- B. Conducted ARES/RACES auxiliary communication exercises from the ESDA office on Sept. 20th and 27th via the SCARC VHF repeater system.
- C. Received after action report from Illinois ARES SEC as it concerned the communication exercise "PV 2022" ARES HF exercise Sept. 10 , 2022.
- D. Received from Freeburg Fire Department Chief Hans Mueller, his portion of the emergency departments CASM spreadsheet on communications equipment.
- E. Monitoring and assisting as necessary, the Hurricane Emergency Watch Net-amateur radio interface, during the Hurricane Ian approach to Florida. Request from NHH and ARRL to assist in any "interface relay" of assistance to / from the various EMA and FEMA Regional offices per propagation conditions if Cellular and/or SOW support trailers become compromised due to the projected storm related damage to systems.

Respectfully submitted,

Eugene Kramer, Coordinator
Freeburg ESDA



FREEBURG VILLAGE BOARD MEETING ZONING REPORT

October 3rd, 2022

Matt Trout Zoning Administrator

All of the Tanks have been constructed on the sewer plant. The influent and filter buildings are under roof. Guarantee Electric has started running the electric lines. Haier has been working on process piping between structures. The splitter and anerobic basins have been dug, formed, and rebar installed. We have a meeting with Durkin on Tuesday to go over the SCADA System at the plant.

Tony, Fred, and myself have been working with the owners of 5 S Alton as they start the cleanup of the storm wreckage. We will continue to monitor and work with them on this.

I have been in contact with the owner of Cardinal Ct about the removal of the trailer at 11 Cardinal Ct. Demo and rehab is expected to begin this week of duplex on Southgate Dr.

I have had several discussions with the representatives for the property owners on the corner of Barber Ln and Cemetery Rd. They are in the process of annexing the property to the village and a rezoning hearing. Once that is completed their intentions are to divide the property to sell. This hearing has been set for October 11th.

Sept 1st through Sept 29th

10 -- Occupancy Permit

10 -- Permits

- 4 Electric Permit
- 3 Fence
- 1 Parking Lot (Food & Clothing Bank)
- 1 New Home (Edison Estates)

CITIZENS COMMUNITY BANK

INTEREST RATES AND APY ** EFFECTIVE AND ACCURATE AS OF AUGUST 15, 2022

CERTIFICATES OF DEPOSIT

INITIAL INTEREST RATE IS IN EFFECT UNTIL FIRST MATURITY.

<u>TERM</u>	<u>INTEREST RATES</u>	<u>MINIMUM BALANCE TO OPEN</u>	<u>APY **</u>	<u>INTEREST CREDITED/ COMPOUNDED</u>	<u>GRACE DAYS</u>	<u>EARLY W/D PENALTY</u>
3 MO	.50%	\$2,500.00	.50%	Quarterly	10	1 MONTH INTEREST
6 MO	.60%	\$2,500.00	.60%	Quarterly	10	1 MONTH INTEREST
12 MO	1.00%	\$500.00	1.00%	Quarterly	10	1 MONTH INTEREST
24 MO	1.30%	\$500.00	1.31%	Quarterly	10	3 MONTHS INTEREST
35 MO	2.50%	\$5,000.00	2.52%	Quarterly	10	9 MONTHS INTEREST
36 MO	1.25%	\$500.00	1.26%	Quarterly	10	3 MONTHS INTEREST
* 47 MO	3.00% <i>3.25%</i>	\$5,000.00	3.03%	Quarterly	10	9 MONTHS INTEREST
48 MO	1.50%	\$500.00	1.51%	Quarterly	10	3 MONTHS INTEREST
* 59 MO	3.25% <i>3.5%</i>	\$5,000.00	3.29%	Quarterly	10	12 MONTHS INTEREST
60 MO	1.75%	\$5,000.00	1.76%	Quarterly	10	9 MONTHS INTEREST
84 MO	1.85%	\$5,000.00	1.86%	Quarterly	10	9 MONTHS INTEREST
97 MO	2.10%	\$5,000.00	2.12%	Quarterly	10	12 MONTHS INTEREST

RATES AND YIELDS SUBJECT TO CHANGE AT ANYTIME
SUBSTANTIAL PENALTY FOR EARLY WITHDRAWAL - MEMBER FDIC

CD accounts will renew automatically for an identical period of time as the original term.

* This account will not renew automatically at maturity. If not renewed, interest will not accrue after maturity.
** APY The Annual Percentage Yield assumes interest will remain on deposit until maturity. Withdrawals and fees will reduce earnings.

MONTHLY CHECK - Citizens will consider a monthly check on CD's of \$10,000.00 or more.

METHOD OF CALCULATION: We use the daily balance method to calculate the interest on your account. This method applies a daily periodic rate to the principal in the account each day. Interest begins to accrue on the business day you deposit non-cash items (for example, checks.)

EFFECT OF CLOSING AN ACCOUNT: If you close your account before interest is credited you will receive the accrued interest.

CONTACT AN EMPLOYEE FOR FURTHER INFORMATION ABOUT APPLICABLE FEES AND TERMS. OUR LOCATIONS AND PHONE NUMBERS ARE LISTED BELOW.

9 East Main Street, PO Box 137
Mascoutah, IL 62258
Phone: 618-566-8800
Fax: 618-566-2827

620 North State Street, PO Box 40
Freeburg, IL 62243
Phone: 618-539-4704
Fax: 618-539-4791

704 New Baldwin Road
New Athens, IL 62264
Phone: 618-475-3297
Fax: 618-475-4649