

**A PUBLIC HEARING WILL BE HELD ON MONDAY, SEPTEMBER 18, 2023 AT 7:15 P.M. REGARDING THE ANNEXATION AND REZONING OF 1375 S. STATE STREET, IN THE MUNICIPAL BOARD ROOM, 14 SOUTHGATE CENTER, FREEBURG, ILLINOIS**

**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](mailto:mtrout@freeburg.com)

**REGULAR BOARD MEETING AGENDA – SEPTEMBER 18, 2023 - 7:30 P.M.**

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Minutes of Previous Meeting
  - 4 – 1. September 5, 2023 – Board Meeting Minutes – **Unavailable**
5. Finance
6. Treasurer’s Report
7. Attorney’s Report
8. ESDA Report – ESDA Report for September 5, 2023 – **Exhibit A**
9. Public Participation
10. Reports and Correspondence –
  - 10 – 1. Zoning Administrator’s Report – **None**
11. Recommendations of Boards and Commissions
  - 10 – 2. Combined Planning and Zoning Board Memorandum – **Exhibit B**
12. Contracts, Releases, Agreements and Annexations – see Ordinances
13. Bids
14. Resolutions
15. Ordinances -
  - 15 – 1. Ordinance #1770: An Ordinance Authorizing the Execution of an Annexation Agreement for the Annexation of 19.38 Acres, more or less, of Real Estate Owned by Barbara J. Barttelbort, aka Barbara J. Logan Property Located in the County of St. Clair, State of Illinois – **Exhibit C**
  - 15 – 3. Ordinance #1771: An Ordinance Annexing Certain Territory Commonly Known as the “Barbara J. Barttelbort, aka Barbara J. Logan Property” to and in the Village of Freeburg – **Exhibit D**
  - 15 – 4. Ordinance #1772: An Ordinance Amending the Freeburg Zoning Ordinance for the Purpose of Rezoning Certain Property Commonly Known as the Barbara J. Barttelbort, aka Barbara J. Logan Property – **Exhibit E**
  - 15 – 5. Ordinance #1773: An Ordinance Amending the Freeburg Zoning Ordinance for the Purpose of Rezoning Certain Property Commonly Known as the Sugar Creek Farms Property - **Exhibit F**
16. Old Business
17. New Business
18. Appointments
19. Committee Meeting Minutes/Recommendations
  - 19 – 1. Electric Committee Meeting – Wednesday, September 13, 2023 – 5:30 p.m. – **Unavailable**
  - 19 – 2. Water/Sewer Committee Meeting – Wednesday, September 13, 2023 – 5:45 p.m. – **Unavailable**
    - 19-2a. Recommend Approval of Haier Plumbing & Heating Pay Request #21 in the amount of \$215,592.20 – **Exhibit G**
    - 19-2b. Recommend Approval of TWM Invoices #80868 in the amount of \$5,000.00 and Invoice #80869 in the amount of \$6,000.00 – **Exhibit H**
  - 19 – 3. Streets Committee Meeting – Wednesday, September 13, 2023 – 6:00 p.m. – **Unavailable**
    - 19-3a. Recommend Approval of FY23 Audit – **Exhibit I**

20. Upcoming Meetings
  - 20 – 1. Finance Committee Meeting – Wednesday, September 27, 2023 – 5:30 p.m.
  - 20 – 2. Legal/Ordinance Committee Meeting – Wednesday, September 27, 2023 – 5:45 p.m.
  - 20 – 3. Personnel/Police Committee Meeting – Wednesday, September 27, 2023 – 6:00 p.m.
  - 20 – 4. Board Meeting – Monday, October 2, 2023 – 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).



Report to Mayor and Village Trustees

Report for Village Board Meeting Sept. 18, 2023

1. Conducted outdoor Tornado Siren Test Sept. 5, 2023 @ 10 AM. . .ALL sirens functioned properly from office activation equipment.
- 2.
3. Conducted School Communication tests-3 main schools consisting of D#70, District # 77 and St. Joseph Catholic school on Village FCC Licensed frequency, VHF, 154.100 mhz. Test conducted at 9:55 AM from ESDA EOC office.
4. Conducted Village-wide communications test at 10:15 AM & 10:20 AM on Village VHF license frequency and Starcom Citywide talk group.
5. Participated in Statewide IEMA/DHS communications exercise at 10:30 AM on Sept. 5, 2023. Tested both Base ID and Portable ID in network.
6. Conducted the Metro area wide ARES communications exercise Sept. 5, 2023 at 6:30 PM involving St.Clair, Madison, Monroe, Clinton Randolph and South St. Louis County from the Freeburg ESDA-EOC office.
7. Participated in the "Hospital Amateur Radio Network- H.A.R.N. exercise on Friday Sept. 15, 2023 at 9:15 AM from the Freeburg ESDA/EOC office.
8. Review of ARRL ARES material for the Statewide SET(simulated emergency test communications exercise covering Oct. 7-8, 2023.

Respectfully submitted,

Eugene Kramer, Coordinator

## VILLAGE OF FREEBURG MEMORANDUM

**DATE:** September 14<sup>th</sup>, 2023  
**TO:** Village of Freeburg Board  
**FROM:** Matt Trout, Zoning Administrator  
**RE:** Combined Planning and Zoning Board Meeting September 12<sup>th</sup>, 2023

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On Tuesday, September 12<sup>th</sup>, 2023, the above board held its monthly meeting.

At 6:00 pm, the Combined Planning and Zoning Board opened the meeting with three rezoning hearings.

At 6:00 pm Chairman Woodward opened the first hearing with a request from Mary Pasbrig to rezone 820 Southgate Dr from B-1 to SR-1. Mary stated that this has been their home for many years. The home was built as a Commercial Daycare in the B-1 District. Mary stated they were given a Special Use permit to live in the home in the B-1 District. The Pasbrig realtor stated that they have listed the home as a B-1 property with no interest. She also stated that it can be converted, but would be costly to update it to a commercial building abiding by current commercial codes.

Chairman Woodward and the board discussed the SR-1 district within a B-1 and MR-2 district. The discussion led to the Pasbrig's coming back to the board with an MR-2 zoning request allowing for a Single Family Unit.

Terry Gamblin *motioned to Table the rezoning request to allow Pasbrig's to come back next month for a request of MR-2. Dirk Downen Seconded the motion. ROLL CALL VOTE:* Terry Gamblin - yes, Dirk Downen - yes, Gary Mack - yes, Rita Green - yes, Gary Henning - yes, Lee Smith - yes, and Steve Woodward - yes. With 7 yes votes and 0 no votes, the motion passed.

The second hearing of the night was a hearing discussing the annexation and rezoning of 1375 South State St. Barbara Logan plans to annex their 22 acres into the Village of Freeburg, but would like the property to be zoned Ag instead of SR-1. Village Administrator Matt Trout mentioned that this property is not in the Village, but the owners would like village electric at their new home. The owner stated that they will be building a home in the back of the property and still farm the majority of the property as they currently do.

Gary Henning *motioned to recommend the rezoning of 1375 S. State St from SR-1 to Ag to the Village Board. Lee Smith Seconded the motion. ROLL CALL VOTE:* Gary Henning - yes, Lee Smith - yes, Dirk Downen - yes, Terry Gamblin - yes, Gary Mack - yes, Rita Green - yes, and Steve Woodward - yes. With 7 yes votes and 0 no votes, the motion passed. The Village Board will take Final Action on the annexation and rezoning on September 18<sup>th</sup>, 2023.

The third hearing of the night was to rezone the Sugar Creek Farms property consisting of 244 acres on the north end of Freeburg between Countryside Ln and Old Freeburg Rd. Dave Threlkheld represented Sugar Creek Farms and spoke about their intention for the property. The group plans to continue to use the property as it has been for many years. They want to continue to farm it, clean out the wooded area, fish the lakes, and hunt the woods. They stated that it appears people have been hunting the property for many years, but they would like to do things right by the village. Several members of Sugar Creek Subdivision were in attendance and expressed concerns about waterfowl hunting the lake that adjoins Sugar Creek Subdivision. The residents stated that they have spoken with the group and do not see a concern with this group following the rules, but have had people previously try to build a waterfowl blind on the lake across from houses. The board mentioned that IDNR has rules about hunting near homes. Sugar Creek Farms stated they do not intend to hunt the lake and respect the neighbors. Lee Smith mentioned that he does not like taking away future residential development land in Freeburg. He also stated we are seeing land purchased blocking residential development. There was also discussion about the practical use of the property, but the main topic of conversation was hunting.

Gary Mack *motioned to recommend the rezoning of Sugar Creek Farms from SR-1 to Ag to the Village Board. Dirk Downen Seconded the motion. ROLL CALL VOTE:* Gary Mack - yes, Dirk Downen - yes, Lee Smith - no, Terry Gamblin - yes, Gary Henning - yes, Rita Green - yes, and Steve Woodward - yes. With 6 yes votes and 1 no votes, the motion passed. The Village Board will take Final Action on the rezoning on September 18<sup>th</sup>, 2023.

cc: Seth Speiser, Mayor of Freeburg

**ORDINANCE NO. 1770****AN ORDINANCE AUTHORIZING THE EXECUTION OF AN ANNEXATION AGREEMENT FOR THE ANNEXATION OF 19.38 ACRES, MORE OR LESS, OF REAL ESTATE OWNED BY BARBARA J. BARTTELBORT, AKA BARBARA J. LOGAN LOCATED IN THE COUNTY OF ST. CLAIR, STATE OF ILLINOIS**

WHEREAS, at least two-thirds (2/3) of the corporate authorities holding office believe it is in the best interest of the Village of Freeburg, St. Clair County, Illinois, to enter into a certain Annexation Agreement pertaining to property consisting of approximately 19.38 acres more or less as described in the Annexation Agreement attached as "Exhibit A" and commonly known as the Barbara J. Barttelbort, aka Barbara J. Logan property; and

WHEREAS, an Annexation Agreement has been drafted, a copy of which Agreement is attached hereto and incorporated herein as "Exhibit A;" and

WHEREAS, the Petitioner as described in the Annexation Agreement and/or the legal owner of record of the territory which is the subject of said Agreement is ready, willing and able to enter said Agreement and to perform the obligations as required thereunder; and

WHEREAS, the Village did, on the 18th day of September, 2023, hold and conduct a public hearing pursuant to notice and statute to discuss the Annexation Agreement; and

WHEREAS, all other statutory procedures provided in Division 15.1 of Article II of the Illinois Municipal Code, as amended, for the execution of said Agreement have been fully complied with.

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF FREEBURG, COUNTY OF ST. CLAIR, STATE OF ILLINOIS, as follows:

SECTION 1: The recitals set forth above are true and accurate and incorporated herein by reference.

SECTION 2: That the Village hereby adopts and enters into the Annexation Agreement and the Village President be and he is hereby authorized and directed to execute, and the Village Clerk is directed to attest the Annexation Agreement attached hereto dated the 18th of September, 2023 (a copy of which is attached hereto and made a part hereof as "Exhibit A).

ORDINANCE NO. 1770 cont.

SECTION 3: That this Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form as provided by law.

PASSED by the Board of Trustees of the Village of Freeburg, Illinois, this 18th day of September, 2023.

AYES \_\_\_\_\_ NAYS \_\_\_\_\_ ABSENT \_\_\_\_\_

AYES \_\_\_\_\_ NAYS \_\_\_\_\_ ABSENT \_\_\_\_\_

AYES \_\_\_\_\_ NAYS \_\_\_\_\_ ABSENT \_\_\_\_\_

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AYES \_\_\_\_\_ NAYS \_\_\_\_\_ ABSENT \_\_\_\_\_

AYES \_\_\_\_\_ NAYS \_\_\_\_\_ ABSENT \_\_\_\_\_

Vote recorded by:

\_\_\_\_\_  
Jerry Menard, Village Clerk

Approved by the Village President of the Village of Freeburg, St. Clair County, Illinois, this \_\_\_\_\_ day of September, 2023.

\_\_\_\_\_  
Seth E. Speiser, Village President

ATTEST:

\_\_\_\_\_  
Jerry Menard, Village Clerk

Approved as to Legal Form:

\_\_\_\_\_  
Frederick W. Keck  
Weilmuenster, Keck & Brown, P.C.

ANNEXATION AGREEMENT

THIS ANNEXATION AGREEMENT ("Agreement") is made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2023, by and between Barbara J. Barttelbort, aka Barbara J. Logan, 1375 S. State Street, Freeburg, Illinois, (hereinafter referred to as "Owner") and the VILLAGE OF FREEBURG ("Village"), a municipal corporation organized and existing under and by virtue of the laws of the State of Illinois, by and through its Mayor and Village Trustees (collectively, "Corporate Authorities").

**RECITALS**

- A. Owner is the owner of record of a certain parcel of real property situated in St. Clair County, Illinois, which is adjacent to the Village and is more particularly described in Exhibit "A," the legal description, attached hereto and made a part hereof (the "Parcel").
- B. The Parcel consists of approximately 19.38 acres, more or less, and adjoins, abuts, and is contiguous to the corporate limits of the Village.
- C. The Parcel has not been annexed to any municipality and is currently situated within unincorporated St. Clair County, Illinois.
- D. The Parcel constitutes territory that is contiguous to and may be annexed to the Village, as provided under Section 7-1-1, *et seq.*, of the Illinois Municipal Code, 65 ILCS 5/7-1-1, *et seq.*
- E. Owner desires to have the Parcel annexed to the Village, on the terms and conditions provided herein and to qualify for such benefits or services as such annexation may so entitle it.
- F. The Corporate Authorities, after due and careful consideration, have concluded that the annexation of the Parcel to the Village would further the orderly growth of the Village, enable the Village to control the development of the Parcel, and serve the best interests of the Village.
- G. Pursuant to the provisions of 65 ILCS 5/11-15.1-1, *et seq.*, a proposed Annexation Agreement, in substance and form the same as this Agreement, was submitted to the Corporate Authorities and a public hearing was held on September 18, 2023 pursuant to notice, all as provided by statute and the ordinances of the Village.
- H. Any fire protection district, library district and other entity or person entitled to notice prior to annexation of the Parcel to the Village have been given notice thereof by the Village as required by law.

NOW, THEREFORE, in consideration of the promises and the mutual covenants and agreements herein contained, and in compliance with ordinances, codes, and regulations of the Village in effect as of the date of this Agreement, or as may hereinafter be enacted, subsequently, the Parties hereto hereby agree as follows:

1. **Statutory Authority.** The Parties hereto enter into this Agreement pursuant to and in accordance with the provisions of 65 ILCS 5/11-15.1-1, *et seq.*
2. **Annexation.**
  - a) Concurrent with this Agreement, Owner has filed with the Village Clerk a Petition for Annexation of the Parcel to the Village, conditioned on the terms and provisions of this Agreement, which Petition has been prepared, executed and filed in accordance with 65 ILCS 5/7-1-8, and the ordinance and other requirements of the Village. A copy of said Petition is attached hereto and made a part hereof as Exhibit "B."
  - b) Owner has filed with the Village Clerk a Plat of Annexation which contains an accurate map of the Parcel, illustrated with the zoning district(s) Owner is seeking as a condition of annexation, which is attached hereto and made a part hereof as Exhibit "C" ("Annexation Plat").
  - c) Subject to the terms of this Agreement, the Corporate Authorities shall hereinafter enact an ordinance annexing the Parcel to the Village ("Annexation Ordinance") which ordinance shall attach the Annexation Plat.
2. **Rezoning.** Upon the Effective Date of the Annexation Ordinance as set forth herein, the Village shall do the following:
  - a) The Village shall adopt an ordinance zoning and classifying the Parcel as follows: "A"(Agricultural Use). The Parties acknowledge that prior to the effective date and execution of this Agreement, such public hearings as are necessary to enable the Village lawfully to grant said zoning classification as to the Parcels will have been conducted upon proper notice.
  - b) Except as provided herein, all future changes in land use or related activity on the Parcel, if any, shall be subject to the applicable ordinances and laws authorizing or regulating such change or activity now in effect or as amended from time to time.
3. **Sanitary Sewer/Electric/Water.**
  - a) During the term of this Agreement, the Village agrees to allow the Owner to connect to the Village sanitary sewer system at Owner's option and Owner's expense, if and when sanitary sewer service becomes available to the Parcel. Upon expiration of this Agreement, Owner's connection obligations shall be governed by the applicable Village ordinances and policies. Any conflicting

federal or state laws governing sanitary sewer connection shall supersede this paragraph.

- b) During the term of this Agreement, the Village agrees to allow the Owner to connect to the Village electric system at Owner's option and Owner's expense, if and when electric service becomes available to the Parcel. Upon expiration of this Agreement, Owner's connection obligations shall be governed by the applicable Village ordinances and policies. Any conflicting federal or state laws governing electric system connection shall supersede this paragraph.
- c) The Village agrees to allow the Owners to connect to the Village water system at Owner's option and Owner's expense if and when water service becomes available to the Parcel. The Village agrees to extend a municipal water main to that area for the purpose of using said system to serve the Owners' primary residence only, via a private water line constructed and paid for by the Owners from the Parcel to the municipal water main. Said private water line construction shall comply with all standards set by the Village, the Village's Engineer, the IEPA, the American Water Works Association Standards, as amended from time to time, and/or other state, federal or local regulatory agencies in effect as of the date of this agreement, and further, provided the Owner bears all costs related to construction of the private line including, but not limited to, cost of labor, material, design and engineering, easement acquisition and tap-in fees.
- d) The Village shall not be held responsible for its inability to install any utility, or for any loss or damage including consequential damage, or delay in installation, caused by strikes, riots, elements, embargoes, failure of carriers, inability to obtain material, or other acts of God, or any other cause beyond Village's reasonable control, including but not limited to the acquisition of easements, modifications of Facilities Planning Area boundaries, Illinois Environmental Protection Agency permits or any other governmental or regulatory permit or approval.

5. **Subdivision/Dedication of Improvements.**

- a) In the event the Owner subdivides or otherwise develops the Parcel, the Owner shall dedicate to the Village, the roadways, the public improvements, the water lines, sanitary sewers and the storm sewers by recording with the St. Clair County, Illinois Recorder, in a form acceptable to the Village, the appropriate subdivision plat which dedicates the public improvements as provided herein. Nothing herein shall require the Village to accept such improvements for maintenance or liability that are not in satisfaction of the Village's specifications or that have not been inspected, approved and accepted by the Village.

- b) The Owner shall grant to the Village nonexclusive utility easements ("Utility Easements") for maintenance and repair of the aforesaid utilities to be constructed on the Parcel and dedicated to the Village, and any other easements the Village may reasonably require for municipal purposes.
- c) The Owner shall pay all development fees including but not limited to green space fees, plat review fees, completion and maintenance security for dedicated public improvements and normal and customary building permits, relative to development of the Parcel as set forth in the Code of Ordinances of the Village of Freeburg, as amended from time to time.

6. Miscellaneous.

- a) Notwithstanding any other provision contained herein to the contrary, with respect to the Parcel, this Agreement shall be effective for a term of twenty (20) years from the date hereof, provided that any continuing obligations to the Village shall survive any termination or expiration to the extent consistent with 65 ILCS 5/11-15.1-1.
- b) This Agreement shall bind the heirs, successors, and assigns of the Owner, the Village, the Corporate Authorities and their successors in office. This Agreement shall inure to the benefit of the Parties hereof, their successors and assigns. This Agreement and the obligations of Owner hereunder shall be a covenant that shall run with the land, shall be a provision of any sale or other contract for transfer of interest in the Parcel, and may be recorded. Upon annexation, Owner shall comply with all ordinances of the Village, as adopted or amended from time to time.
- c) Nothing herein shall in any way prevent the alienation, encumbrance or sale of the Parcel or any portion thereof, and the new owner or owners shall be both benefited and bound by the conditions and restrictions herein expressed.
- d) Within thirty (30) days after the passage, approval and adoption of an ordinance of annexation by the Village, the text of this Agreement (or a suitable memorandum hereof) shall be recorded at the sole cost and expense of the Village in the Office of the Recorder of St. Clair County, Illinois.
- e) Except as otherwise expressly provided herein, Owner shall comply in all respects with the applicable provisions of the Village of Freeburg Municipal Code, whether or not any of such ordinances are amended after the date hereof.
- f) It is further agreed that any party to this Agreement, either in law or in equity, by suit, action, mandamus or other proceeding may enforce or compel the performance of this Agreement, or have other such relief for the breach

thereof as may be authorized by law or that by law or in equity is available to them.

- g) It is understood by the Parties hereto that time is of the essence. It is further understood that upon the occurrence of a default of any of the provisions of this Agreement, which default continues for ten (10) days after a notice specifying such default is given the defaulting party, the injured party hereto may in law or in equity, by suit, action, mandamus or other proceeding, including specific performance, enforce or compel the performance of this Agreement by such defaulting party.
- h) The undersigned persons, whether signing individually, on behalf of a municipal corporation, or by an attorney-in-fact warrant themselves: (i) to be of lawful age, (ii) to be legally competent to execute this Agreement, (iii) to be fully authorized to execute this Agreement on behalf of themselves or the municipal corporation or other entity indicated below, and (iv) to have signed this Agreement on their own behalf or on behalf of such municipal corporation or other entity as their own free acts and deeds and/or the free acts and deeds of such municipal corporation or other entity after opportunity to consult with legal counsel.
- i) In the event any portion of this Agreement or part thereof shall be deemed invalid, such invalidity of said provision or part thereof shall not affect the validity of any other provision hereof.
- j) Unless stated otherwise herein, any notice required or permitted under this Agreement shall be in writing and shall be deemed given when mailed by registered or certified mail, return receipt requested, to the respective parties at their addresses listed below:

If to the Village:

Village of Freeburg, Illinois  
Freeburg Municipal Center  
14 Southgate Center  
Freeburg, IL 62243  
Attention: Mayor

With a copy to:

Mr. Fred Keck  
Weilmuenster Keck Brown, P.C.  
3201 W. Main Street  
Belleville, IL 62226

If to the Owner:

Ms. Barbara J. Barttelbort, aka Barbara J. Logan  
1303 S. State Street  
Freeburg, IL 62243

**IN WITNESS WHEREOF**, the Parties hereto have caused this Agreement to be executed as of the day and year first above written.

**VILLAGE:**

VILLAGE OF FREEBURG  
A Municipal Corporation,  
County of St. Clair  
State of Illinois

ATTEST:

\_\_\_\_\_  
Jerry Menard  
Village Clerk

\_\_\_\_\_  
Seth E. Speiser  
Village President

**OWNER:**

\_\_\_\_\_  
Barbara J. Barttelbort, aka Barbara J. Logan

## LIST OF EXHIBITS

- A. Legal Description of Parcel
- B. Petition for Annexation
- C. Annexation Plat

## EXHIBIT A

### Legal Description of Parcel

1375 S. State Street  
Freeburg, Illinois  
Part of P.I.N.: 14-32.0-100-020

#### TRACT 1:

Lots No. 2 and 3, part of the Northwest Quarter of Section 32 in T. 1 S., R. 7 W. of the 3<sup>rd</sup> P.M.; reference being had to the plat thereof recorded in the Recorder's Office of St. Clair County, Illinois in Book of Plats "C" page 287.

Situated in St. Clair County, Illinois.

Excepting the property described in Book 2909 Page 1131 as follows:

Part of Lot 2 of the West 1/2 of the Northwest 1/4 of Section 32, T. 1 S., R. 7 W. of the 3<sup>rd</sup> P.M., St. Clair County, Illinois in Book of Plats "C" on page 287, being more particularly described as follows:

Commencing at an iron pin at the intersection of the North line of the West 1/2 of the Northwest 1/4 of said Section 32 with the East ROW line of S.B.I. Route 13; thence on an assumed bearing of South 00°20'23" East on said ROW line, a distance of 219.38 ft. to an iron pin, thence South 00°06'11" East on said ROW line, a distance of 108.94 ft. to an iron pin on the North line of Lot 2 of the West 1/2 of the Northwest 1/4 of Section 32; thence South 89°51'50" East on the North line of Lot 2, a distance of 700.00 ft. to an iron pin, the **POINT OF BEGINNING** of the tract of land herein described; thence continuing South 89°51'50" East of said North line, a distance of 574.87 ft. to the Northeast corner of Lot 2; thence South 00°48'19" East on the East line of Lot 2, a distance of 456.82 ft. to an iron pin; thence North 89°51'50" West, a distance of 574.87 ft. to an iron pin; thence North 00°48'29" West, a distance of 456.82 ft. to the **POINT OF BEGINNING**, containing 6.03 acres, more or less; Subject to an existing easement created in Book 2909 on Page 1131, St. Clair County records, for the purpose of ingress and egress and the extension of utilities, said easement being over, under, and across a 25 ft. strip of land running along the North line of said Lot 2 of the West 1/2 of the Northwest 1/4 of Section 32, T. 1 S. R. 7 W., 3<sup>rd</sup> P.M., extending from the East ROW line of S.B.I. Route 13 Eastwardly to the Northwest corner of the above-described 6.03 acre tract of land.

Situated in St. Clair County, Illinois.

Permanent Property Index No. 14-32-0-100-016TR, and  
Permanent Property Index No. 14-32.0-100-020; TR

Property Address: 1375 South State Street, Freeburg, IL 62243

**PETITION FOR ANNEXATION (Barttelbort/aka Logan)**

To: The Mayor and Board of Trustees  
of the Village of Freeburg  
St. Clair County, Illinois

The Petitioner, Barbara J. Barttelbort, aka Barbara J. Logan, respectively states under oath:

1. Petitioner is the sole legal and equitable owner of record of the following described land (hereinafter sometimes referred to as the "Tract"), to-wit:

**TRACT 1:**

Lots No. 2 and 3, part of the Northwest Quarter of Section 32 in T. 1 S., R. 7 W. of the 3<sup>rd</sup> P.M.; reference being had to the plat thereof recorded in the Recorder's Office of St. Clair County, Illinois in Book of Plats "C" page 287.

Situated in St. Clair County, Illinois.

Excepting the property described in Book 2909 Page 1131 as follows:

Part of Lot 2 of the West 1/2 of the Northwest 1/4 of Section 32, T. 1 S., R. 7 W. of the 3<sup>rd</sup> P.M., St. Clair County, Illinois in Book of Plats "C" on page 287, being more particularly described as follows:

Commencing at an iron pin at the intersection of the North line of the West 1/2 of the Northwest 1/4 of said Section 32 with the East ROW line of S.B.I. Route 13; thence on an assumed bearing of South 00°20'23" East on said ROW line, a distance of 219.38 ft. to an iron pin, thence South 00°06'11" East on said ROW line, a distance of 108.94 ft. to an iron pin on the North line of Lot 2 of the West 1/2 of the Northwest 1/4 of Section 32; thence South 89°51'50" East on the North line of Lot 2, a distance of 700.00 ft. to an iron pin, the **POINT OF BEGINNING** of the tract of land herein described; thence continuing South 89°51'50" East of said North line, a distance of 574.87 ft. to the Northeast corner of Lot 2; thence South 00°48'19" East on the East line of Lot 2, a distance of 456.82 ft. to an iron pin; thence North 89°51'50" West, a distance of 574.87 ft. to an iron pin; thence North 00°48'29" West, a distance of 456.82 ft. to the **POINT OF BEGINNING**, containing 6.03 acres, more or less; Subject to an existing easement created in Book 2909 on Page 1131, St. Clair County records, for the purpose of ingress and egress and the extension of utilities, said easement being over, under, and across a 25 ft. strip of land running along the North line of said Lot 2 of the West 1/2 of the Northwest 1/4 of Section 32, T. 1 S. R. 7 W., 3<sup>rd</sup> P.M., extending from the East ROW line of S.B.I. Route 13 Eastwardly to the Northwest corner of the above-described 6.03 acre tract of land.

Situated in St. Clair County, Illinois.

Permanent Property Index No. 14-32-0-100-016TR, and  
Permanent Property Index No. 14-32.0-100-020; TR

further excepting the following described property:

Part of the West half of the Northwest quarter of Section 32, Township 1 South, Range 7 West of the Third Principal Meridian, St. Clair County, Illinois, reference being had to the plat thereof recorded in the Recorder's Office of St. Clair County, Illinois, in Book of Plats "C" on page 287, being more particularly described as follows:

Commencing at an iron pin at the intersection of the north line of the west half of the northwest quarter of said Section 32, with the east right-of-way line of S.B.I. Route 13; thence on an assumed bearing of South 00 degrees 20 minutes 23 seconds East on said right-of-way line a distance of 219.38 feet to an iron pin; thence South 00 degrees 06 minutes 11 seconds East on said right-of-way line, a distance of 108.94 feet to an iron pin on the north line of Lot 2 of the West half of the northwest quarter of Section 32; thence South 89 degrees 51 minutes 50 seconds East on the north line of Lot 2, a distance of 1274.87 feet to an iron pin, then northeast corner of Lot 2; thence South 00 degrees 48 minutes 19 seconds East on the east line of Lot 2, a distance of 456.82 feet to an iron pin, the point of beginning of the tract of land herein described; thence continuing South 00 degrees 48 minutes 19 seconds East a distance of 75.75 feet; thence North 89 degrees 51 minutes 50 seconds West, a distance of 574.87 feet, thence North 00 degrees 48 minutes 19 seconds West, a distance of 75.75 feet; thence South 89 degrees 51 minutes 50 seconds East, a distance of 574.87 feet to the point of beginning of the tract herein described being (1) acre more or less.

and further excepting the property described in Book 2771 Page 1086 as follows:

Part of Lot 3 of the west half of the northwest quarter of Section 32, Township 1 South, Range 7 West of the Third Principal Meridian, St. Clair County, Illinois, reference being had to the plat thereof recorded in Recorder's Office of St. Clair County, Illinois, in Book of Plats "C" on page 287, being more particularly described as follows:

Commencing at an iron pin at the intersection of the north line of the west half of the northwest quarter of said Section 32 with the east right-of-way line of S.B.I. Route 13; thence on an assumed bearing of South 00 degrees 20 minutes 23 seconds East on said right-of-way line a distance of 219.38 feet to an iron pin; thence South 00 degrees 06 minutes 11 seconds East on said right-of-way line, a distance of 994.77 feet to an iron pin, the point of beginning of the tract of land herein described; thence continuing South 00 degrees 06 minutes 11 seconds East on said right-of-way line a distance of 1403.74 feet to an iron pin on the south line of Lot 3 of the west half of the northwest quarter of Section 32; South 89 degrees 11 minutes 00 seconds East on the south line of Lot 3, a distance of 1290.23 feet to a stone at the southeast corner of said Lot 3, being the southwest corner of Lot 7 of the northwest quarter of Section 32; thence North 00 degrees 45 minutes 20 seconds West on the east line of Lot 3, a distance of 329.06 feet to a stone at the northwest corner of Lot 7; thence North 00 degrees 07 minutes 30 seconds West on the east line of Lot 3, a distance of 1074.77 feet to an iron pin set over a stone at the northwest corner of Lot 6 of the northwest quarter of Section 32; thence North 89 degrees 11 minutes 00 seconds West, a distance of 1286.07 feet to the point of beginning.

and further excepting the following described property:

Part of Lot Nos. 2 and 3 of part of the Northwest Quarter of Section 32, Township 1 South, Range 7 West of the Third Principal Meridian, reference being had to the plat thereof recorded in the Recorder's Office of St. Clair County, Illinois in Book of Plats "C" on Page 287, more particularly described as follows:

Commencing at a stone found at the East Quarter Corner of said Section 32; thence North 89 degrees 12 minutes 29 seconds West along the South line of the North Half of said Section 32, a distance of 5,252.66 feet; thence North 00 degrees 24 minutes 44 seconds West, 1403.82 feet to the Point of Beginning.

From said Point of Beginning; thence continuing North 00 degrees 24 minutes 44 seconds West, 885.90 feet; thence North 89 degrees 54 minutes 16 seconds East, 13.23 feet; thence South 06 degrees 42 minutes 46 seconds West, 50.21 feet; thence South 00 degrees 24 minutes 44 seconds East, 836.11 feet; thence North 89 degrees 29 minutes 33 seconds West, 7.00 feet to the Point of Beginning.

Parcel 8146036 herein described contains 6,360 sq. ft. (0.146 acre).

Bearings are based on the Illinois State Plane Coordinate System West Zone as established by the Illinois Division of Highways Survey.


Situated in the County of St. Clair and State of Illinois.

2. The tract is not situated within the limits of any municipality but is contiguous to the Village of Freeburg.
3. That Petitioner represents she is the sole elector residing on the tract.
4. It is the desire of the Petitioner and it would be in the best interest of the Village of Freeburg, Illinois, that said tract be annexed to the Village of Freeburg, Illinois, and made a part thereof, with the zoning classification of "A" (Agricultural District).

WHEREFORE PETITIONER RESPECTFULLY REQUESTS:


1. That the above-described tract be annexed to the Village of Freeburg by ordinance of the President and Board of Trustees of the Village of Freeburg pursuant to Section 7-1-8 of the Illinois Municipal Code of the State of Illinois as amended (65 ILCS 5/6-1-8).
2. That such other action be taken as is appropriate in the premises.

Dated this 21 day of August, 2023.

  
Barbara J. Bartelbort aka Barbara J. Logan

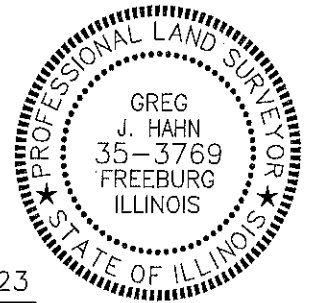
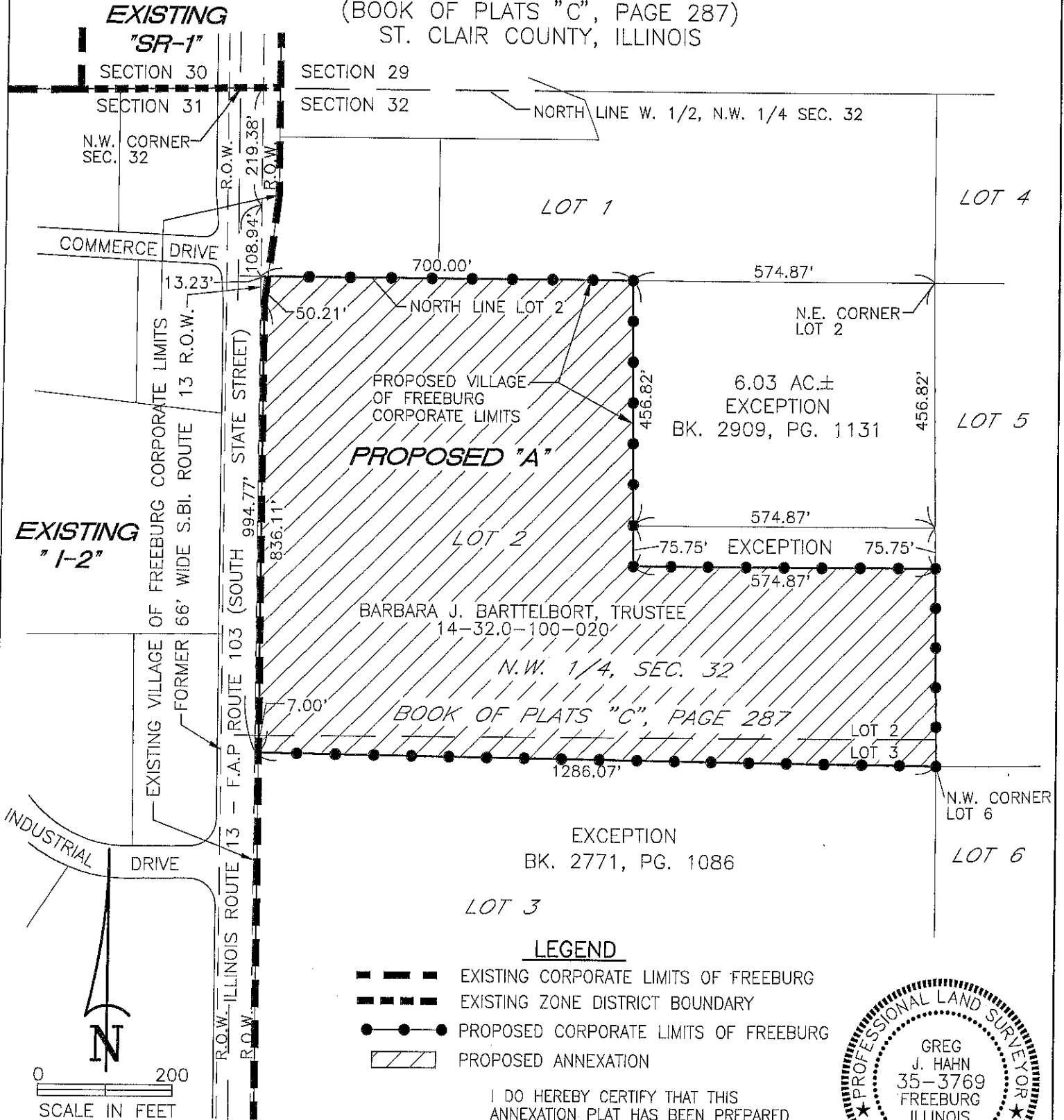
Subscribed to and sworn to before me this 21 day of August, 2023.



  
Notary Public

# ANNEXATION PLAT ORDINANCE NO. \_\_\_\_\_ FREEBURG, ILLINOIS

PART OF LOT 2 AND LOT 3 OF THE N.W. 1/4 SECTION 32  
T. 1 S., R. 7 W. OF THE 3RD P.M.  
(BOOK OF PLATS "C", PAGE 287)  
ST. CLAIR COUNTY, ILLINOIS



I DO HEREBY CERTIFY THAT THIS ANNEXATION PLAT HAS BEEN PREPARED UNDER MY DIRECT SUPERVISION

*Greg J. Hahn*  
8-24-2023  
GREG J. HAHN, I.P.L.S. NO. 3769 DATE  
LICENSE EXPIRATION DATE: 11/30/2024

**VOLKERT**  
4 INDUSTRIAL DRIVE  
FREEBURG, IL 62243  
618.539.3178  
IL DESIGN FIRM # 184.004027

**ORDINANCE NO. 1771****AN ORDINANCE ANNEXING CERTAIN TERRITORY COMMONLY KNOWN AS THE "BARBARA J. BARTTELBORT, AKA BARBARA J. LOGAN PROPERTY" TO AND IN THE VILLAGE OF FREEBURG, ST. CLAIR COUNTY, ILLINOIS**

WHEREAS, the property owner of certain territory, which is not within the corporate limits of any municipality, but which is contiguous to the Village of Freeburg, has filed a written Petition with the Village of Freeburg requesting that said territory be annexed to the Village of Freeburg, Illinois, a copy of which is attached hereto as "Exhibit A;" and

WHEREAS, the property owner is the elector, and, elector, Barbara J. Barttelbort, aka Barbara J. Logan is residing on said territory; and

WHEREAS, the map attached hereto, marked "Exhibit B," is an accurate map of said territory so sought to be annexed; and

WHEREAS, in compliance with the Laws of the State of Illinois providing therefore, notice was given to the Trustees of the Freeburg Fire Protection District, the Freeburg Township Supervisor, the Trustees of Freeburg Township and the Highway Commissioner of Freeburg Township, in the manner provided by Statute, and all required notices have heretofore been given as required by law concerning the petition for annexation of this territory to the Village of Freeburg;

WHEREAS copies of such notices and affidavits of service of notices will be recorded in the Office of the Recorder of Deeds of St. Clair County; and

WHEREAS, all petitions, documents, and other necessary legal requirements are in full compliance with the statutes of the State of Illinois, specifically 65 ILCS, para. 5/7-1-1.

NOW, THEREFORE, BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF FREEBURG, COUNTY OF ST. CLAIR, STATE OF ILLINOIS, as follows:

SECTION 1: That the following territory be and the same is hereby annexed and made a part of the Village of Freeburg, Illinois, in accordance with the Petition duly filed with the Village of Freeburg, requesting annexation:

See legal description attached hereto as "Exhibit C"

SECTION 2: That the described territory of land be and the same is hereby established in the zoning classification of "SR-1" as an automatic zoning classification upon annexation. Said classification shall apply to the territory described as it has been established and is classified for zoning in the Village of Freeburg, St. Clair County, Illinois. The Village shall, however, as a condition of annexation pass and approve an ordinance rezoning the territory "A" (Agricultural).

**ORDINANCE NO. 1771 cont.**

SECTION 3: That the map attached hereto marked "Exhibit B," and made a part hereof, which is found to be an accurate map of the annexed territory, shall be filed of record with this Ordinance.

SECTION 4: That the Village Clerk is hereby directed to record with the St. Clair County Recorder of Deeds and to file with the County Clerk a certified copy of this Ordinance, together with the exhibits appended to this Ordinance.

SECTION 5: All ordinances or parts of ordinances in conflict herewith are hereby repealed.

SECTION 6: This Ordinance shall be in full force and effect from and after its passage, approval and publication as required by law.

PASSED by the Board of Trustees of the Village of Freeburg, Illinois, this 18th day of September, 2023.

AYES _____	NAYS _____	ABSENT _____
AYES _____	NAYS _____	ABSENT _____
AYES _____	NAYS _____	ABSENT _____
AYES _____	NAYS _____	ABSENT _____
AYES _____	NAYS _____	ABSENT _____
AYES _____	NAYS _____	ABSENT _____

Vote recorded by:

\_\_\_\_\_  
Jerry Menard, Village Clerk

Approved by the Village President of the Village of Freeburg, St. Clair County, Illinois, this \_\_\_\_\_ day of September, 2023.

\_\_\_\_\_  
Seth E. Speiser, Village President

ATTEST:

Approval as to Legal Form:

\_\_\_\_\_  
Jerry Menard, Village Clerk

\_\_\_\_\_  
Frederick W. Keck  
Weilmuenster, Keck & Brown, P.C.

**PETITION FOR ANNEXATION (Barttelbort/aka Logan)**

To: The Mayor and Board of Trustees  
of the Village of Freeburg  
St. Clair County, Illinois

The Petitioner, Barbara J. Barttelbort, aka Barbara J. Logan, respectively states under oath:

1. Petitioner is the sole legal and equitable owner of record of the following described land (hereinafter sometimes referred to as the "Tract"), to-wit:

**TRACT 1:**

Lots No. 2 and 3, part of the Northwest Quarter of Section 32 in T. 1 S., R. 7 W. of the 3<sup>rd</sup> P.M.; reference being had to the plat thereof recorded in the Recorder's Office of St. Clair County, Illinois in Book of Plats "C" page 287.

Situated in St. Clair County, Illinois.

Excepting the property described in Book 2909 Page 1131 as follows:

Part of Lot 2 of the West 1/2 of the Northwest 1/4 of Section 32, T. 1 S., R. 7 W. of the 3<sup>rd</sup> P.M., St. Clair County, Illinois in Book of Plats "C" on page 287, being more particularly described as follows:

Commencing at an iron pin at the intersection of the North line of the West 1/2 of the Northwest 1/4 of said Section 32 with the East ROW line of S.B.I. Route 13; thence on an assumed bearing of South 00°20'23" East on said ROW line, a distance of 219.38 ft. to an iron pin, thence South 00°06'11" East on said ROW line, a distance of 108.94 ft. to an iron pin on the North line of Lot 2 of the West 1/2 of the Northwest 1/4 of Section 32; thence South 89°51'50" East on the North line of Lot 2, a distance of 700.00 ft. to an iron pin, the **POINT OF BEGINNING** of the tract of land herein described; thence continuing South 89°51'50" East of said North line, a distance of 574.87 ft. to the Northeast corner of Lot 2; thence South 00°48'19" East on the East line of Lot 2, a distance of 456.82 ft. to an iron pin; thence North 89°51'50" West, a distance of 574.87 ft. to an iron pin; thence North 00°48'29" West, a distance of 456.82 ft. to the **POINT OF BEGINNING**, containing 6.03 acres, more or less; Subject to an existing easement created in Book 2909 on Page 1131, St. Clair County records, for the purpose of ingress and egress and the extension of utilities, said easement being over, under, and across a 25 ft. strip of land running along the North line of said Lot 2 of the West 1/2 of the Northwest 1/4 of Section 32, T. 1 S. R. 7 W., 3<sup>rd</sup> P.M., extending from the East ROW line of S.B.I. Route 13 Eastwardly to the Northwest corner of the above-described 6.03 acre tract of land.

Situated in St. Clair County, Illinois.

Permanent Property Index No. 14-32-0-100-016TR, and  
Permanent Property Index No. 14-32.0-100-020; TR

further excepting the following described property:

Part of the West half of the Northwest quarter of Section 32, Township 1 South, Range 7 West of the Third Principal Meridian, St. Clair County, Illinois, reference being had to the plat thereof recorded in the Recorder's Office of St. Clair County, Illinois, in Book of Plats "C" on page 287, being more particularly described as follows:

Commencing at an iron pin at the intersection of the north line of the west half of the northwest quarter of said Section 32, with the east right-of-way line of S.B.I. Route 13; thence on an assumed bearing of South 00 degrees 20 minutes 23 seconds East on said right-of-way line a distance of 219.38 feet to an iron pin; thence South 00 degrees 06 minutes 11 seconds East on said right-of-way line, a distance of 108.94 feet to an iron pin on the north line of Lot 2 of the West half of the northwest quarter of Section 32; thence South 89 degrees 51 minutes 50 seconds East on the north line of Lot 2, a distance of 1274.87 feet to an iron pin, then northeast corner of Lot 2; thence South 00 degrees 48 minutes 19 seconds East on the east line of Lot 2, a distance of 456.82 feet to an iron pin, the point of beginning of the tract of land herein described; thence continuing South 00 degrees 48 minutes 19 seconds East a distance of 75.75 feet; thence North 89 degrees 51 minutes 50 seconds West, a distance of 574.87 feet, thence North 00 degrees 48 minutes 19 seconds West, a distance of 75.75 feet; thence South 89 degrees 51 minutes 50 seconds East, a distance of 574.87 feet to the point of beginning of the tract herein described being (1) acre more or less.

and further excepting the property described in Book 2771 Page 1086 as follows:

Part of Lot 3 of the west half of the northwest quarter of Section 32, Township 1 South, Range 7 West of the Third Principal Meridian, St. Clair County, Illinois, reference being had to the plat thereof recorded in Recorder's Office of St. Clair County, Illinois, in Book of Plats "C" on page 287, being more particularly described as follows:

Commencing at an iron pin at the intersection of the north line of the west half of the northwest quarter of said Section 32 with the east right-of-way line of S.B.I. Route 13; thence on an assumed bearing of South 00 degrees 20 minutes 23 seconds East on said right-of-way line a distance of 219.38 feet to an iron pin; thence South 00 degrees 06 minutes 11 seconds East on said right-of-way line, a distance of 994.77 feet to an iron pin, the point of beginning of the tract of land herein described; thence continuing South 00 degrees 06 minutes 11 seconds East on said right-of-way line a distance of 1403.74 feet to an iron pin on the south line of Lot 3 of the west half of the northwest quarter of Section 32; South 89 degrees 11 minutes 00 seconds East on the south line of Lot 3, a distance of 1290.23 feet to a stone at the southeast corner of said Lot 3, being the southwest corner of Lot 7 of the northwest quarter of Section 32; thence North 00 degrees 45 minutes 20 seconds West on the east line of Lot 3, a distance of 329.06 feet to a stone at the northwest corner of Lot 7; thence North 00 degrees 07 minutes 30 seconds West on the east line of Lot 3, a distance of 1074.77 feet to an iron pin set over a stone at the northwest corner of Lot 6 of the northwest quarter of Section 32; thence North 89 degrees 11 minutes 00 seconds West, a distance of 1286.07 feet to the point of beginning.

and further excepting the following described property:

Part of Lot Nos. 2 and 3 of part of the Northwest Quarter of Section 32, Township 1 South, Range 7 West of the Third Principal Meridian, reference being had to the plat thereof recorded in the Recorder's Office of St. Clair County, Illinois in Book of Plats "C" on Page 287, more particularly described as follows:

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From said Point of Beginning; thence continuing North 00 degrees 24 minutes 44 seconds West, 885.90 feet; thence North 89 degrees 54 minutes 16 seconds East, 13.23 feet; thence South 06 degrees 42 minutes 46 seconds West, 50.21 feet; thence South 00 degrees 24 minutes 44 seconds East, 836.11 feet; thence North 89 degrees 29 minutes 33 seconds West, 7.00 feet to the Point of Beginning.

Parcel 8146036 herein described contains 6,360 sq. ft. (0.146 acre).

Bearings are based on the Illinois State Plane Coordinate System West Zone as established by the Illinois Division of Highways Survey.

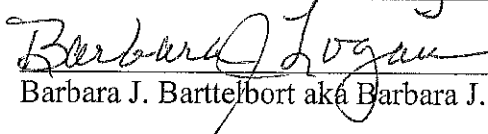
Situated in the County of St. Clair and State of Illinois.

2. The tract is not situated within the limits of any municipality but is contiguous to the Village of Freeburg.
3. That Petitioner represents she is the sole elector residing on the tract.
4. It is the desire of the Petitioner and it would be in the best interest of the Village of Freeburg, Illinois, that said tract be annexed to the Village of Freeburg, Illinois, and made a part thereof, with the zoning classification of "A" (Agricultural District).

WHEREFORE PETITIONER RESPECTFULLY REQUESTS:


1. That the above-described tract be annexed to the Village of Freeburg by ordinance of the President and Board of Trustees of the Village of Freeburg pursuant to Section 7-1-8 of the Illinois Municipal Code of the State of Illinois as amended (65 ILCS 5/6-1-8).
2. That such other action be taken as is appropriate in the premises.

Dated this 21 day of August, 2023.

  
Barbara J. Barttelbort aka Barbara J. Logan

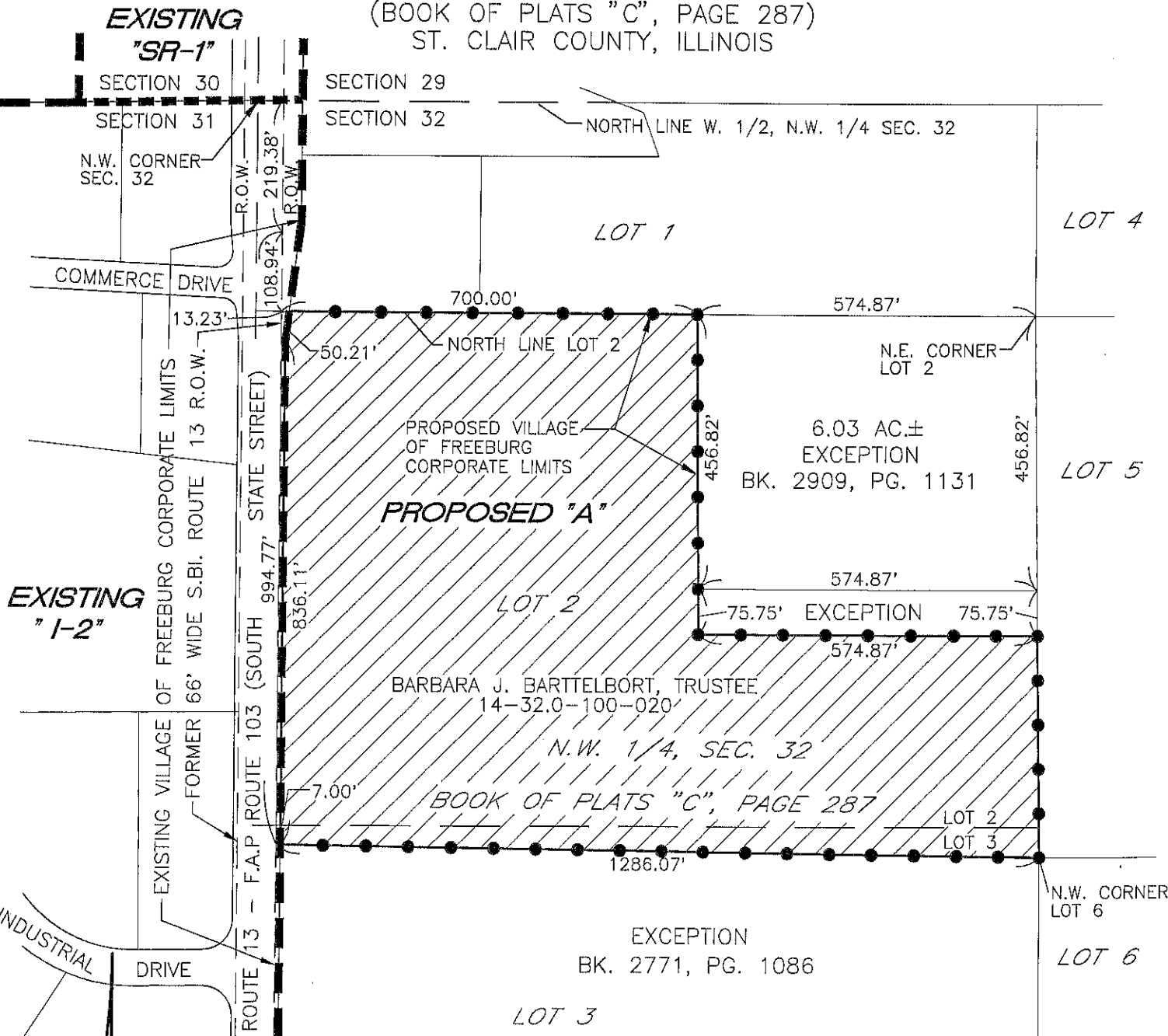
Subscribed to and sworn to before me this 21 day of August, 2023.



  
Notary Public

# ANNEXATION PLAT ORDINANCE NO. \_\_\_\_\_ FREEBURG, ILLINOIS

PART OF LOT 2 AND LOT 3 OF THE N.W. 1/4 SECTION 32  
T. 1 S., R. 7 W. OF THE 3RD P.M.  
(BOOK OF PLATS "C", PAGE 287)  
ST. CLAIR COUNTY, ILLINOIS

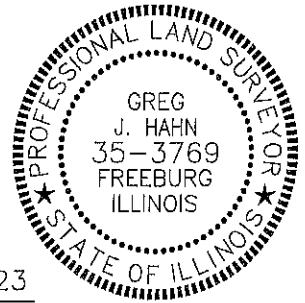


### LEGEND

- EXISTING CORPORATE LIMITS OF FREEBURG
- EXISTING ZONE DISTRICT BOUNDARY
- PROPOSED CORPORATE LIMITS OF FREEBURG
- PROPOSED ANNEXATION

I DO HEREBY CERTIFY THAT THIS ANNEXATION PLAT HAS BEEN PREPARED UNDER MY DIRECT SUPERVISION

*Greg J. Hahn* 8-24-2023  
 GREG J. HAHN, I.P.L.S. NO. 3769 DATE  
 LICENSE EXPIRATION DATE: 11/30/2024



**VOLKERT**  
 4 INDUSTRIAL DRIVE  
 FREEBURG, IL 62243  
 618.539.3178  
 IL DESIGN FIRM # 184.004027

## EXHIBIT C

### Legal Description of Parcel

1375 S. State Street  
Freeburg, Illinois  
Part of P.I.N.: 14-32.0-100-020

#### TRACT 1:

Lots No. 2 and 3, part of the Northwest Quarter of Section 32 in T. 1 S., R. 7 W. of the 3<sup>rd</sup> P.M.; reference being had to the plat thereof recorded in the Recorder's Office of St. Clair County, Illinois in Book of Plats "C" page 287.

Situated in St. Clair County, Illinois.

Excepting the property described in Book 2909 Page 1131 as follows:

Part of Lot 2 of the West 1/2 of the Northwest 1/4 of Section 32, T. 1 S., R. 7 W. of the 3<sup>rd</sup> P.M., St. Clair County, Illinois in Book of Plats "C" on page 287, being more particularly described as follows:

Commencing at an iron pin at the intersection of the North line of the West 1/2 of the Northwest 1/4 of said Section 32 with the East ROW line of S.B.I. Route 13; thence on an assumed bearing of South 00°20'23" East on said ROW line, a distance of 219.38 ft. to an iron pin, thence South 00°06'11" East on said ROW line, a distance of 108.94 ft. to an iron pin on the North line of Lot 2 of the West 1/2 of the Northwest 1/4 of Section 32; thence South 89°51'50" East on the North line of Lot 2, a distance of 700.00 ft. to an iron pin, the **POINT OF BEGINNING** of the tract of land herein described; thence continuing South 89°51'50" East of said North line, a distance of 574.87 ft. to the Northeast corner of Lot 2; thence South 00°48'19" East on the East line of Lot 2, a distance of 456.82 ft. to an iron pin; thence North 89°51'50" West, a distance of 574.87 ft. to an iron pin; thence North 00°48'29" West, a distance of 456.82 ft. to the **POINT OF BEGINNING**, containing 6.03 acres, more or less; Subject to an existing easement created in Book 2909 on Page 1131, St. Clair County records, for the purpose of ingress and egress and the extension of utilities, said easement being over, under, and across a 25 ft. strip of land running along the North line of said Lot 2 of the West 1/2 of the Northwest 1/4 of Section 32, T. 1 S. R. 7 W., 3<sup>rd</sup> P.M., extending from the East ROW line of S.B.I. Route 13 Eastwardly to the Northwest corner of the above-described 6.03 acre tract of land.

Situated in St. Clair County, Illinois.

Permanent Property Index No. 14-32-0-100-016TR, and

Permanent Property Index No. 14-32.0-100-020; TR

Property Address: 1375 South State Street, Freeburg, IL 62243

**ORDINANCE NO. 1772****AN ORDINANCE AMENDING THE FREEBURG ZONING ORDINANCE FOR THE PURPOSE OF REZONING CERTAIN PROPERTY COMMONLY KNOWN AS THE BARBARA J. BARTTELBORT, AKA BARBARA J. LOGAN PROPERTY**

**WHEREAS**, the Village of Freeburg, St. Clair County, State of Illinois, presently has in force The Freeburg Zoning Ordinance, which is contained in the Freeburg Municipal Code, as amended from time to time; and

**WHEREAS**, the Village Combined Planning and Zoning Board has complied with the provisions of 65 ILCS 5/11-13-14 and Article 40-23-1 of the Freeburg Zoning Ordinance regarding amendments of regulations and zoning districts by holding a public hearing on June 13, 2023 to consider the request for a rezoning of certain property owned by Barbara J. Barttelbort, aka Barbara J. Logan pursuant to notice as required by statute; and

**WHEREAS**, the property owner of certain property commonly known as the Barbara J. Barttelbort, aka Barbara J. Logan, 19.38 acres in the Village of Freeburg, Illinois has filed an application for rezoning the Property from SR-1 to A (Agricultural);

**WHEREAS**, the map attached hereto, marked Exhibit A, is an accurate map of the property so sought to be rezoned and such rezoning shall be in accordance with the boundaries indicated on the map;

**WHEREAS**, as a result of said hearing, the Combined Planning and Zoning Board has made a recommendation to the Village Board that it approve the request for rezoning to A;

**WHEREAS**, the Board of Trustees has considered the recommendation of the Combined Planning and Zoning Board and has determined that it is in the best interest of the public health, safety and welfare and in compliance with the powers conferred upon the Village and the objectives and purposes set out in 65 ILCS 5/11-13-1, to adopt an amendment to the Freeburg Zoning Ordinance for the purpose of rezoning the Barbara J. Barttelbort, aka Barbara J. Logan, Property to allow A uses in accordance with the map attached hereto as Exhibit A; and

**NOW THEREFORE BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF FREEBURG, ST. CLAIR, COUNTY, ILLINOIS, AS FOLLOWS:**

**Section 1:** The Village of Freeburg Zoning Ordinance is hereby amended to change the zoning classification from Residential (SR-1) to A (Agricultural) on a tract of land consisting of approximately 19.38 acres in accordance with the map attached hereto as Exhibit A and as more particularly described herein on Exhibit B.

See legal description attached hereto as Exhibit B and incorporated herein as if fully set forth.

**ORDINANCE NO. 1772 cont.**

**Section 2:** That all other provisions of said Zoning Ordinance, as amended from time to time, shall remain unchanged and in full force and effect except as specifically amended by this Ordinance.

**Section 3:** If a court of competent jurisdiction declares any provision of this Ordinance unconstitutional or invalid, that decision shall not affect the validity of the remainder of this Ordinance.

**Section 4:** This Ordinance shall be effective upon its passage, signing and publication as required by law.

PASSED by the Board of Trustees of the Village of Freeburg, Illinois, this 18th day of September, 2023.

AYES \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

NAYS \_\_\_\_\_  
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\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

ABSENT \_\_\_\_\_  
\_\_\_\_\_

ABSTAIN \_\_\_\_\_  
\_\_\_\_\_

Approved this \_\_\_\_\_ day of September, 2023.

\_\_\_\_\_  
Seth E. Speiser  
Village President

ATTEST:

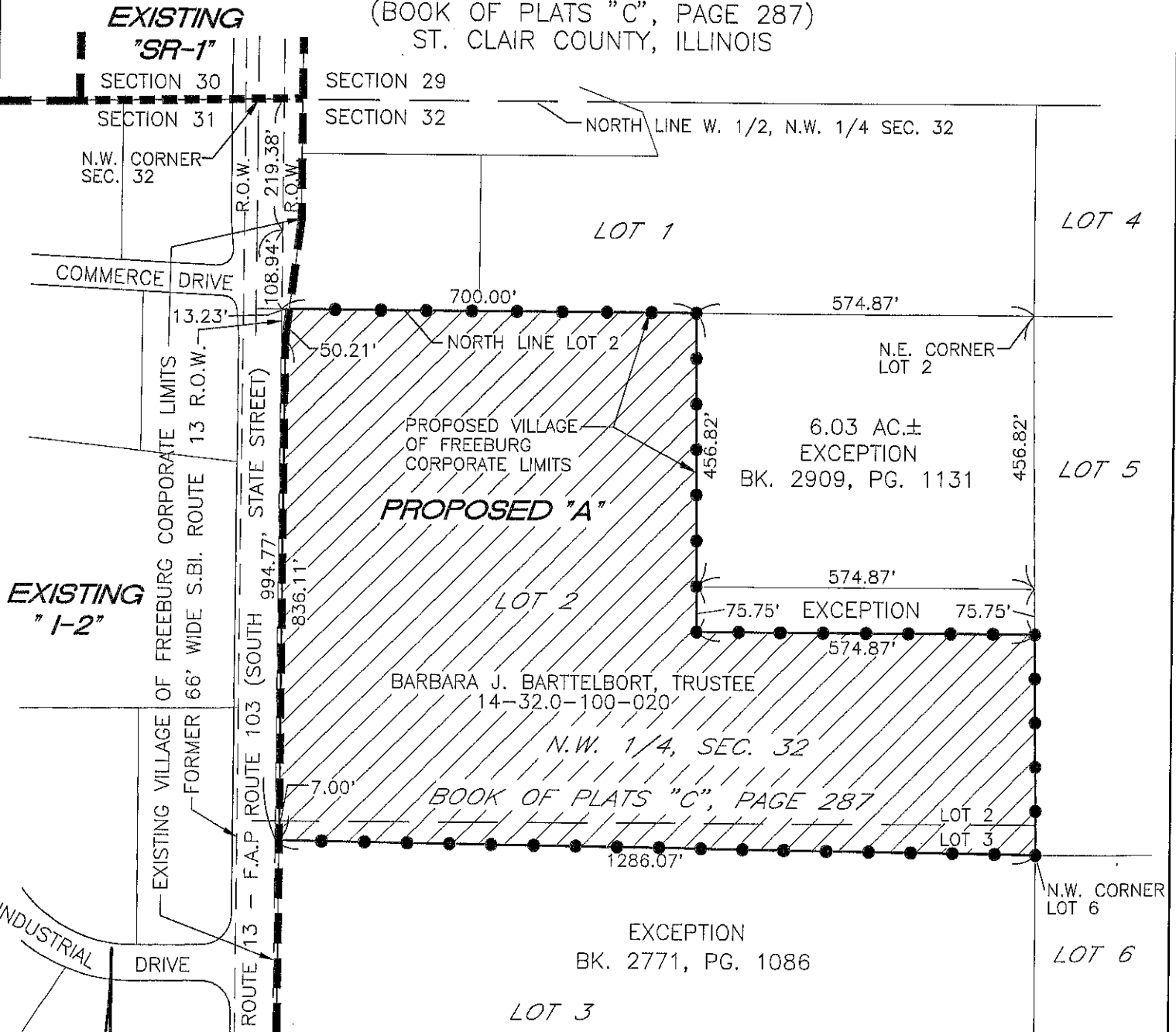
\_\_\_\_\_  
Jerry Menard, Village Clerk

Approved as to Legal Form:

\_\_\_\_\_  
Frederick W. Keck  
Weilmuenster, Keck & Brown, P.C.

# ANNEXATION PLAT ORDINANCE NO. \_\_\_\_\_ FREEBURG, ILLINOIS

PART OF LOT 2 AND LOT 3 OF THE N.W. 1/4 SECTION 32  
T. 1 S., R. 7 W. OF THE 3RD P.M.  
(BOOK OF PLATS "C", PAGE 287)  
ST. CLAIR COUNTY, ILLINOIS



EXISTING  
"I-2"

EXISTING  
"SR-1"

PROPOSED "A"

EXCEPTION  
BK. 2771, PG. 1086

6.03 AC.±  
EXCEPTION  
BK. 2909, PG. 1131

BARBARA J. BARTELBORT, TRUSTEE  
14-32.0-100-020

N.W. 1/4, SEC. 32

BOOK OF PLATS "C", PAGE 287

### LEGEND

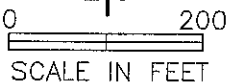
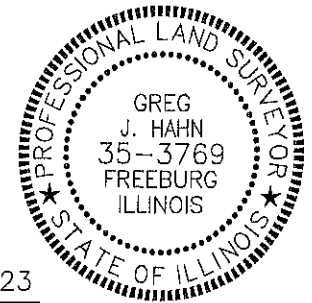
- — — — — EXISTING CORPORATE LIMITS OF FREEBURG
- — — — — EXISTING ZONE DISTRICT BOUNDARY
- — ● — ● — PROPOSED CORPORATE LIMITS OF FREEBURG
- ▨ ▨ ▨ ▨ ▨ PROPOSED ANNEXATION

I DO HEREBY CERTIFY THAT THIS  
ANNEXATION PLAT HAS BEEN PREPARED  
UNDER MY DIRECT SUPERVISION

*Greg J. Hahn*

8-24-2023

GREG J. HAHN, I.P.L.S. NO. 3769 DATE  
LICENSE EXPIRATION DATE: 11/30/2024



4 INDUSTRIAL DRIVE  
FREEBURG, IL 62243  
618.539.3178  
IL DESIGN FIRM # 184.004027

**VOLKERT**

## EXHIBIT B

### Legal Description of Parcel

1375 S. State Street  
Freeburg, Illinois  
Part of P.I.N.: 14-32.0-100-020

#### TRACT 1:

Lots No. 2 and 3, part of the Northwest Quarter of Section 32 in T. 1 S., R. 7 W. of the 3<sup>rd</sup> P.M.; reference being had to the plat thereof recorded in the Recorder's Office of St. Clair County, Illinois in Book of Plats "C" page 287.

Situated in St. Clair County, Illinois.

Excepting the property described in Book 2909 Page 1131 as follows:

Part of Lot 2 of the West 1/2 of the Northwest 1/4 of Section 32, T. 1 S., R. 7 W. of the 3<sup>rd</sup> P.M., St. Clair County, Illinois in Book of Plats "C" on page 287, being more particularly described as follows:

Commencing at an iron pin at the intersection of the North line of the West 1/2 of the Northwest 1/4 of said Section 32 with the East ROW line of S.B.I. Route 13; thence on an assumed bearing of South 00°20'23" East on said ROW line, a distance of 219.38 ft. to an iron pin, thence South 00°06'11" East on said ROW line, a distance of 108.94 ft. to an iron pin on the North line of Lot 2 of the West 1/2 of the Northwest 1/4 of Section 32; thence South 89°51'50" East on the North line of Lot 2, a distance of 700.00 ft. to an iron pin, the **POINT OF BEGINNING** of the tract of land herein described; thence continuing South 89°51'50" East of said North line, a distance of 574.87 ft. to the Northeast corner of Lot 2; thence South 00°48'19" East on the East line of Lot 2, a distance of 456.82 ft. to an iron pin; thence North 89°51'50" West, a distance of 574.87 ft. to an iron pin; thence North 00°48'29" West, a distance of 456.82 ft. to the **POINT OF BEGINNING**, containing 6.03 acres, more or less; Subject to an existing easement created in Book 2909 on Page 1131, St. Clair County records, for the purpose of ingress and egress and the extension of utilities, said easement being over, under, and across a 25 ft. strip of land running along the North line of said Lot 2 of the West 1/2 of the Northwest 1/4 of Section 32, T. 1 S. R. 7 W., 3<sup>rd</sup> P.M., extending from the East ROW line of S.B.I. Route 13 Eastwardly to the Northwest corner of the above-described 6.03 acre tract of land.

Situated in St. Clair County, Illinois.

Permanent Property Index No. 14-32-0-100-016TR, and  
Permanent Property Index No. 14-32.0-100-020; TR

Property Address: 1375 South State Street, Freeburg, IL 62243

**ORDINANCE NO. 1773****AN ORDINANCE AMENDING THE FREEBURG ZONING ORDINANCE FOR THE PURPOSE OF REZONING CERTAIN PROPERTY COMMONLY KNOWN AS THE SUGAR CREEK FARMS – FREEBURG, LLC PROPERTY**

**WHEREAS**, the Village of Freeburg, St. Clair County, State of Illinois, presently has in force The Freeburg Zoning Ordinance, which is contained in the Freeburg Municipal Code, as amended from time to time; and

**WHEREAS**, the Village Combined Planning and Zoning Board has complied with the provisions of 65 ILCS 5/11-13-14 and Article 40-23-1 of the Freeburg Zoning Ordinance regarding amendments of regulations and zoning districts by holding a public hearing on June 13, 2023 to consider the request for a rezoning of certain property owned by Sugar Creek Farms – Freeburg, LLC pursuant to notice as required by statute; and

**WHEREAS**, the property owner of certain property commonly known as the Sugar Creek Farms – Freeburg, LLC, 244 acres in the Village of Freeburg, Illinois has filed an application for rezoning the Property from SR-1 to A (Agricultural);

**WHEREAS**, the map attached hereto, marked Exhibit A, is an accurate map of the property so sought to be rezoned and such rezoning shall be in accordance with the boundaries indicated on the map;

**WHEREAS**, as a result of said hearing, the Combined Planning and Zoning Board has made a recommendation to the Village Board that it approve the request for rezoning to A;

**WHEREAS**, the Board of Trustees has considered the recommendation of the Combined Planning and Zoning Board and has determined that it is in the best interest of the public health, safety and welfare and in compliance with the powers conferred upon the Village and the objectives and purposes set out in 65 ILCS 5/11-13-1, to adopt an amendment to the Freeburg Zoning Ordinance for the purpose of rezoning the Sugar Creek Farms – Freeburg, LLC, Property to allow A uses in accordance with the map attached hereto as Exhibit A; and

**NOW THEREFORE BE IT ORDAINED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF FREEBURG, ST. CLAIR, COUNTY, ILLINOIS, AS FOLLOWS:**

**Section 1:** The Village of Freeburg Zoning Ordinance is hereby amended to change the zoning classification from Residential (SR-1) to A (Agricultural) on a tract of land consisting of approximately 244 acres in accordance with the map attached hereto as Exhibit A and as more particularly described herein on Exhibit B.

See legal description attached hereto as Exhibit B and incorporated herein as if fully set forth.

**ORDINANCE NO. 1773 cont.**

**Section 2:** That all other provisions of said Zoning Ordinance, as amended from time to time, shall remain unchanged and in full force and effect except as specifically amended by this Ordinance.

**Section 3:** If a court of competent jurisdiction declares any provision of this Ordinance unconstitutional or invalid, that decision shall not affect the validity of the remainder of this Ordinance.

**Section 4:** This Ordinance shall be effective upon its passage, signing and publication as required by law.

PASSED by the Board of Trustees of the Village of Freeburg, Illinois, this 18th day of September, 2023.

AYES \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

NAYS \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

ABSENT \_\_\_\_\_  
\_\_\_\_\_

ABSTAIN \_\_\_\_\_  
\_\_\_\_\_

Approved this \_\_\_\_\_ day of September, 2023.

\_\_\_\_\_  
Seth E. Speiser  
Village President

ATTEST:

\_\_\_\_\_  
Jerry Menard, Village Clerk

Approved as to Legal Form:

\_\_\_\_\_  
Frederick W. Keck  
Weilmuenster, Keck & Brown, P.C.

**SUGAR CREEK FARMS - FREEBURG, LLC**  
**1095 North Greenmount Rd.**  
**Suite 100**  
**Belleville, IL 62221**

**PLAT**  
 PART OF THE EAST HALF OF THE SOUTH EAST QUARTER OF SECTION 14, PART OF THE SOUTHWEST QUARTER, PART OF THE SOUTHEAST QUARTER AND PART OF THE FRACTIONAL NORTHEAST QUARTER OF SECTION 13, TOWNSHIP 1 SOUTH, RANGE 8 WEST OF THE THIRD PRINCIPAL MERIDIAN AND LOT NO. 9 OF THE UNITED STATES SURVEY NO. 772, CLAIM NO. 569, REFERENCE BEING HAD TO THE PLAT THEREOF RECORDED IN THE RECORDER'S OFFICE OF ST. CLAIR COUNTY, ILLINOIS, IN BOOK OF PLATS C ON PAGE 313, IN SECTION 13 AND PART OF THE NORTHWEST QUARTER OF SECTION 24, TOWNSHIP 1 SOUTH, RANGE 8 WEST OF THE THIRD PRINCIPAL MERIDIAN, ST. CLAIR COUNTY, ILLINOIS



(ASSUMED)  
 SCALE: 1" = 300'  
 JOB # 20230211

**GRAPHIC SCALE**



( IN FEET )  
 1 inch = 300 ft.



**DESCRIPTION:**  
 Part of the East Half of the Southeast Quarter of Section 14, part of the Southwest Quarter and part of the Southeast Quarter, in Section 13 and part of the Northwest Quarter of the Northwest Quarter of Section 24, all in Township 1 South, Range 8 West of the Third Principal Meridian, St. Clair County, Illinois, described as follows:  
 Beginning at the Northeast corner of said Southwest 1/4 of Section 13; thence West, along the North line of said Southwest 1/4 of Section 13, 2640 feet, more or less, to the Northeast corner of said Southeast 1/4 of Section 14; thence West, along the North line of said Southwest 1/4 of Section 14, 1170 feet, more or less, to a point on a line that is 150 feet East of the Northwest corner of the Northeast 1/4 of said Southeast 1/4 of Section 14; thence South, along the East line of the West 150 feet of said Northeast 1/4 of said Southeast 1/4 of Section 14, 1820 feet, more or less, to a point on the North line of Sugar Creek Estates Sugar Lake Addition, a subdivision recorded in P.B. 89, Pg. 65 of said St. Clair County, Illinois, Recorder's Office; thence, along the Northeastery line of said Sugar Creek Estates Sugar Lake Addition, as follows: S.89°24'15"E (bearings assumed) 300.00 feet; S.33°30'49"E, 631.27 feet; S.63°36'00"E, 2050.00 feet to a point on the East line of said Northwest 1/4 of the Northwest 1/4 of Section 24; thence North, along said East line of the Northwest 1/4 of the Northwest 1/4 of Section 24, 123 feet, more or less, to the Southwest corner of the Southeast 1/4 of said Southwest 1/4 of Section 13; thence East, along the South line of said Southeast 1/4 of the Southwest 1/4 of Section 13, 1320 feet, more or less, to the Southeast corner of said Southeast 1/4 of the Southwest 1/4 of Section 13; thence North, along the East line of said Southwest 1/4 of Section 13, 539 feet, more or less, to the Northwest corner of Lot 6 in said Southeast 1/4 of Section 13; thence, S.89°52'25"E (bearings assumed) along the North line of said Lot 6, 1317.11 feet; thence, N.00°36'08"W, 1238.56 feet; thence, S.85°16'29"W, 996.70 feet; thence, N.00°22'29"W, 950 feet, more or less, to a point on the North line of said Southeast 1/4 of Section 13; thence West, along said North line of the Southeast 1/4, 304.58 feet, more or less, to the point of beginning, containing 244 acres, more or less.

**SURVEYOR'S CERTIFICATE:**  
 I hereby certify that, to the best of my knowledge and belief, this is a correct representation of a plat made under my supervision at the request of, and for the exclusive use of the owners, or their representatives, in June, 2023.

Fabrick R. Netemeyer, I.P.L.S. No. 2704  
 Expiration Date: November 30, 2024

It is not warranted that this plat contains complete information regarding dedications, easements, rights of way, Federal Emergency Management Agency Flood Zones, encroachments, building locations, occupation lines or other encumbrances. For complete information, a title opinion or commitment for title insurance and FEMA maps should be obtained. Reviewed, and upon request additional information can be included on this plat. This professional service conforms to the current Illinois minimum standards for a boundary survey.

BMK  
 6-6-2023  
 JOB # 20230211  
 THRELKELD - BAUER FARM - FREEBURG DWG

IL Prof. Design Firm (LS/PE/SE) 184-001027  
**NETEMEYER ENGINEERING ASSOCIATES, INC.**  
 101 SOUTH PAGE AVISTON, IL 62216  
 PH: (618) 228-7816  
 FAX: (618) 228-7900

**Netemeyer Engineering Associates, Inc.**  
REGISTERED STRUCTURAL & PROFESSIONAL ENGINEERING & LAND SURVEYING  
101 South Page  
Aviston, Illinois 62216  
Telephone: (618) 228-7816 Fax: (618) 228-7900

June 6, 2023

RE: Legal Description for Dave Threlkeld – Bauer Farm - Freeburg

DESCRIPTION:

Part of the East Half of the Southeast Quarter of Section 14, part of the Southwest Quarter and part of the Southeast Quarter, in Section 13 and part of the Northwest Quarter of the Northwest Quarter of Section 24, all in Township 1 South, Range 8 West of the Third Principal Meridian, St. Clair County, Illinois, described as follows:

Beginning at the Northeast corner of said Southwest 1/4 of Section 13; thence, West, along the North line of said Southwest 1/4 of Section 13, 2640 feet, more or less, to the Northeast corner of said Southeast 1/4 of Section 14; thence, West, along the North line of said Southwest 1/4 of Section 14, 1170 feet, more or less, to a point on a line that is 150 feet, East, of the Northwest corner of the Northeast 1/4 of said Southeast 1/4 of Section 14; thence, South, along the East line of the West 150 feet of said Northeast 1/4 of said Southeast 1/4 of Section 14, 1320 feet, more or less, to a point on the North line of Sugar Creek Estates Sugar Lake Addition, a subdivision recorded in P.B. 89, Pg. 65 of said St. Clair County, Illinois, Recorder's Office; thence, along the Northeasterly line of said Sugar Creek Estates Sugar Lake Addition, as follows: S.89°24'15"E., (bearings assumed) 300.00 feet; S.33°30'49"E., 631.27 feet; S.63°36'00"E., 2050.00 feet to a point on the East line of said Northwest 1/4 of the Northwest 1/4 of Section 24; thence, North, along said East line of the Northwest 1/4 of the Northwest 1/4 of Section 24, 123 feet, more or less, to the Southwest corner of the Southeast 1/4 of said Southwest 1/4 of Section 13; thence, East, along the South line of said Southeast 1/4 of the Southwest 1/4 of Section 13, 1320 feet, more or less, to the Southeast corner of said Southeast 1/4 of the Southwest 1/4 of Section 13; thence, North, along the East line of said Southwest 1/4 of Section 13, 539 feet, more or less, to the Northwest corner of Lot 6 in said Southeast 1/4 of Section 13; thence, S.89°52'25"E., (bearings assumed) along the North line of said Lot 6, 1317.11 feet; thence, N.00°36'08"W., 1238.56 feet; thence, S.85°16'29"W., 996.70 feet; thence, N.00°22'29"W., 950 feet, more or less, to a point on the North line of said Southeast 1/4 of Section 13; thence, West, along said North line of the Southeast 1/4, 304.58 feet, more or less, to the point of beginning, containing 244 acres, more or less.



# Contractor's Application for Payment No. 21

Application Period: June 22, 2023 - August 25, 2023	Application Date: Monday, August 28, 2023
From (Contractor): Haier Plumbing & Heating, Inc. Contractor's Project No. 1185FWW.	Via (Engineer): Burns & McDonnell Engineering Engineer's Contract Number: 113084
To (Owner): Village of Freeburg Project: FREEBURG WWTP IMPROVEMENTS 2021	

### Change Order Summary

Approved Change Orders Number	Additions	Deductions
Total changes approved in previous months by Owner	\$87,785.47	\$0.00
Total Approved this Month	\$0.00	\$0.00
<b>TOTALS</b>	<b>\$87,785.47</b>	<b>\$0.00</b>
NET CHANGE BY CHANGE ORDERS		

### Application For Payment

1. ORIGINAL CONTRACT PRICE ..... \$11,237,000.00
2. Net Change By Change Order ..... \$87,785.47
3. Current Contract Price (Line 1+2) ..... \$11,324,785.47
4. TOTAL COMPLETED AND STORED TO DATE (Column F on Progress Estimate) ..... \$10,985,783.12
5. RETAINAGE:
  - a. 10.00%  \$10,985,783.12 Work Completed. .... \$1,098,578.39
  - b. 0.00%  -\$0.01 Stored Material. .... -\$0.01
  - c. Total Retainage (Line 5a + 5b) ..... \$1,098,578.38
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5c) ..... \$9,887,204.74
7. LESS PREVIOUS REQUESTS (line 6 from prior Application) ..... \$9,671,612.54
8. AMOUNT DUE THIS APPLICATION ..... \$215,592.20
9. BALANCE TO FINISH, PLUS RETAINAGE (Column G on Progress Estimate + Line 5 above) ..... \$1,437,580.73

Payment of: \$215,592.20

is recommended by: Jeff Barnard (Date) 9/11/23

(Engineer) Jeff Barnard, PE; Burns & McDonnell (Date)

Payment of: \$215,592.20

(Line 8 or other - attach explanation of the other amount)

is approved by: Village of Freeburg (Date)

(Owner)

Approved by: Funding Agency (if applicable) (Date)

(Date)

The undersigned Contractor certifies that to the best of its knowledge: (1) all previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with Work covered by prior Applications for Payment; (2) title of all Work, materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to Owner at time of payment free and clear of all Liens, security interests and encumbrances (except such as are covered by a Bond acceptable to Owner indemnifying Owner against any such Liens, security interest or encumbrances); and (3) all Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

By: Mona Menace Date: 8/28/2023

Progress Estimate - Unit Price Work

Contractor's Application

A		B				C				D		E		F		G
Item		Scheduled Value				From Prev Apps				This Period Completed		Materials Stored (not in C or D)		Total Completed and Stored to Date (C + D + E)		Balance to Finish (B-F)
No.	Description	Bid Item Quantity	Unit	Unit Price	Total Bid Value	Qty Installed	Value of Work Previously Installed	Qty Installed	Value of Work Installed to Date	Value of Work Installed to Date	Materials Stored (not in C or D)	Total Completed and Stored to Date (C + D + E)	% (F/B)	Balance to Finish (B-F)		
1	Mobilization	1	LS	\$630,500.00	\$630,500.00		\$630,500.00					\$630,500.00	100.00%			
2	Demolition	1	LS	\$66,000.00	\$66,000.00		\$20,160.00		\$45,840.00			\$66,000.00	100.00%			
3	Waterstops	1	LS	\$24,200.00	\$24,200.00		\$24,200.00					\$24,200.00	100.00%			
4	Influent Screen Building Concrete	1	LS	\$137,500.00	\$137,500.00		\$136,125.00		\$1,375.00			\$137,500.00	100.00%			
5	Anaerobic Basin Concrete	1	LS	\$78,000.00	\$78,000.00		\$78,000.00					\$78,000.00	100.00%			
6	Aeration Basin Concrete	1	LS	\$560,000.00	\$560,000.00		\$560,000.00					\$560,000.00	100.00%			
7	Blower Canopy Concrete	1	LS	\$20,300.00	\$20,300.00		\$20,300.00					\$20,300.00	100.00%			
8	Splitter Basin Concrete	1	LS	\$35,000.00	\$35,000.00		\$35,000.00					\$35,000.00	100.00%			
9	Filter Building Concrete	1	LS	\$208,900.00	\$208,900.00		\$208,900.00					\$208,900.00	100.00%			
10	Clarifier Basins Concrete	1	LS	\$250,000.00	\$250,000.00		\$250,000.00					\$250,000.00	100.00%			
11	Sludge Holding Basin	1	LS	\$104,500.00	\$104,500.00		\$104,500.00					\$104,500.00	100.00%			
12	Admin. Building Concrete	1	LS	\$120,000.00	\$120,000.00		\$118,800.00		\$1,200.00			\$120,000.00	100.00%			
13	Box Culvert Wing Walls	1	LS	\$25,568.00	\$25,568.00		\$25,568.00					\$25,568.00	100.00%			
14	Reinforcement Bar	1	LS	\$608,400.00	\$608,400.00		\$608,400.00					\$608,400.00	100.00%			
15	Brick and Block	1	LS	\$173,788.00	\$173,788.00		\$173,788.00					\$173,788.00	100.00%			
16	Hollowcore	1	LS	\$70,450.00	\$70,450.00		\$70,450.00					\$70,450.00	100.00%			
17	Miscellaneous Metals	1	LS	\$175,270.00	\$175,270.00		\$166,506.50		\$8,763.50			\$175,270.00	100.00%			
18	Roofing	1	LS	\$100,541.00	\$100,541.00		\$75,722.90		\$24,818.10			\$100,541.00	100.00%			
19	Door Material	1	LS	\$36,500.00	\$36,500.00		\$36,310.66		\$189.34			\$36,500.00	100.00%			
20	Overhead Doors	1	LS	\$50,500.00	\$50,500.00		\$50,500.00					\$50,500.00	100.00%			

For (Contract): FREEBURG WWTP IMPROVEMENTS 2021

Application Number: 21

Application Period: June 22, 2023 - August 25, 2023

Application Date: Monday, August 28, 2023

**Progress Estimate - Unit Price Work**

**Contractor's Application**

For (Contract):		FREEBURG WWTP IMPROVEMENTS 2021										Application Number: 21			
Application Period:		June 22, 2023 - August 25, 2023										Application Date: Monday, August 28, 2023			
A		B					C					E	F		G
		Scheduled Value					From Prev Apps						This Period Completed		
No.	Description	Bid Item Quantity	Unit	Unit Price	Total Bid Value	Qty Installed	Value of Work Previously Installed	Qty Installed	Value of Work Installed to Date	Materials Stored (not in C or D)	Total Completed and Stored to Date (C + D + E)	% (F/B)	Balance to Finish (B-F)		
21	Glass and Glazing	1	LS	\$51,900.00	\$51,900.00		\$51,900.00				\$51,900.00	100.00%			
22	Interior Drywall & Ceilings	1	LS	\$33,000.00	\$33,000.00		\$20,994.12		\$12,005.88		\$33,000.00	100.00%			
23	Tile	1	LS	\$10,350.00	\$10,350.00				\$3,105.00		\$3,105.00	30.00%	\$7,245.00		
24	Painting & Coating	1	LS	\$170,039.00	\$170,039.00		\$127,962.77		\$8,020.24		\$135,983.01	79.97%	\$34,055.99		
25	Laboratory Casework	1	LS	\$80,000.00	\$80,000.00		\$80,000.00				\$80,000.00	100.00%			
26	Metal Building Systems	1	LS	\$486,180.00	\$486,180.00		\$486,180.00				\$486,180.00	100.00%			
27	Sanitary Plumbing	1	LS	\$118,800.00	\$118,800.00		\$69,190.28		\$25,849.72		\$95,040.00	80.00%	\$23,760.00		
28	HVAC	1	LS	\$192,855.00	\$192,855.00		\$158,012.80				\$158,012.80	81.93%	\$34,842.20		
29	Blower Piping	1	LS	\$74,720.00	\$74,720.00		\$74,720.00				\$74,720.00	100.00%			
30	Electrical	1	LS	\$1,700,000.00	\$1,700,000.00		\$1,700,000.00				\$1,700,000.00	100.00%			
41	Integration and Control	1	LS	\$530,000.00	\$530,000.00				\$503,500.00		\$503,500.00	95.00%	\$26,500.00		
42	Site Preparation & Earthwork	1	LS	\$241,555.00	\$241,555.00		\$239,497.52		\$11,402.26		\$239,497.52	99.15%	\$2,057.48		
43	Rock/Asphalt Drives	1	LS	\$63,000.00	\$63,000.00		\$31,592.76				\$42,995.02	68.25%	\$20,004.98		
44	Concrete Pavement	1	LS	\$94,133.00	\$94,133.00		\$39,005.85		\$5,674.92		\$44,680.77	47.47%	\$49,452.23		
45	Chain Link Fence	1	LS	\$109,300.00	\$109,300.00								\$109,300.00		
46	Seeding/Site Cleanup	1	LS	\$10,000.00	\$10,000.00								\$10,000.00		
47	Waterline	1	LS	\$73,100.00	\$73,100.00		\$73,100.00				\$73,100.00	100.00%			
48	Process Piping	1	LS	\$880,300.00	\$880,300.00		\$843,920.09		\$36,379.91		\$880,300.00	100.00%			
49	Submersible Pumps	1	LS	\$50,000.00	\$50,000.00				\$50,000.00		\$50,000.00	100.00%			
50	Slide Gates	1	LS	\$57,800.00	\$57,800.00		\$57,800.00				\$57,800.00	100.00%			

**Progress Estimate - Unit Price Work**

**Contractor's Application**

A		B				C			D		E		F		G
Item		Scheduled Value				From Prev Apps			This Period Completed		Materials Stored (not in C or D)		Total Completed and Stored to Date (C + D + E)		Balance to Finish (B-F)
No.	Description	Bid Item Quantity	Unit	Unit Price	Total Bid Value	Qty Installed	Value of Work Previously Installed	Qty Installed	Value of Work Installed to Date	Materials Stored (not in C or D)	Total Completed and Stored to Date (C + D + E)	% (F/B)	G		
51	Blowers	1	LS	\$178,520.00	\$178,520.00		\$178,520.00				\$178,520.00	100.00%			
52	Rotary Lob Pumps	1	LS	\$61,000.00	\$61,000.00		\$61,000.00				\$61,000.00	100.00%			
53	Screening Equipment	1	LS	\$160,500.00	\$160,500.00		\$160,500.00				\$160,500.00	100.00%			
54	Liquid Chemical Metering System	1	LS	\$42,300.00	\$42,300.00				\$40,185.00		\$40,185.00	95.00%	\$2,115.00		
55	Circular Clarifiers	1	LS	\$287,000.00	\$287,000.00		\$287,000.00				\$287,000.00	100.00%			
56	Secondary Treatment Equipment	1	LS	\$900,000.00	\$900,000.00		\$900,000.00				\$900,000.00	100.00%			
57	Disk Cloth Filter	1	LS	\$857,000.00	\$857,000.00		\$857,000.00				\$857,000.00	100.00%			
58	Precast Structures	1	LS	\$115,000.00	\$115,000.00		\$115,000.00				\$115,000.00	100.00%			
59	Box Culvert	1	LS	\$132,731.00	\$132,731.00		\$132,731.00				\$132,731.00	100.00%			
60	Survey Reference Points Addition	1	LS	\$16,790.85	\$16,790.85		\$12,142.00				\$12,142.00	72.31%	\$4,648.85		
61	CO #2: COR's 2, 3, 4	1	LS	\$4,535.43	\$4,535.43		\$4,535.43				\$4,535.43	100.00%			
62	COR #3: Change 2" branch line to 6" with hydrant/g.v.	1	LS	\$3,546.11	\$3,546.11		\$3,546.11				\$3,546.11	100.00%			
63	COR #4: Change 8" flange knife g.v. to 8" MJ plug valve	1	LS	\$2,485.99	\$2,485.99		\$2,485.99				\$2,485.99	100.00%			
64	CO #4: COR 5 - Extend 8" C900 (in lieu of DI pipe)	1	LS	\$16,322.47	\$16,322.47		\$16,322.47				\$16,322.47	100.00%			
65	CO #4: COR 6 - PLC & HMI Programming Changes	1	LS	\$5,796.81	\$5,796.81								\$5,796.81		
66	COR #7 / RFI #32	1	LS	\$3,682.42	\$3,682.42				\$3,682.42		\$3,682.42	100.00%			
67	COR #8, RFI #41	1	LS	\$12,053.37	\$12,053.37		\$12,053.37				\$12,053.37	100.00%			
68	COR #9 / RFI #42	1	LS	\$5,975.60	\$5,975.60		\$5,975.60				\$5,975.60	100.00%			

For (Contract):

FREEBURG WWTP IMPROVEMENTS 2021

Application Number: 21

Application Period:

June 22, 2023 - August 25, 2023

Application Date: Monday, August 28, 2023

Progress Estimate - Unit Price Work

Contractor's Application

For (Contract):		FREEBURG WWTP IMPROVEMENTS 2021										Application Number: 21				
Application Period:		June 22, 2023 - August 25, 2023										Application Date: Monday, August 28, 2023				
No.	Item Description	B Scheduled Value				C From Prev Apps				D This Period Completed		E Materials Stored (not in C or D)	F		G Balance to Finish (B-F)	
		Bid Item Quantity	Unit	Unit Price	Total Bid Value	Qty Installed	Value of Work Previously Installed	Qty Installed	Value of Work Installed to Date	Total Completed and Stored to Date (C + D + E)	% (F/B)					
69	COR #10 / RFI #54	1	LS	\$1,068.30	\$1,068.30				\$1,068.30				\$1,068.30	100.00%		
70	COR #11 / RFI #56	1	LS	\$4,216.57	\$4,216.57				\$4,216.57				\$4,216.57	100.00%		
71	COR #12 / RFI #57	1	LS	\$9,223.81	\$9,223.81											
72	COR #13 - MANHOLE LID / VALVE VAULT LID	1	LS	\$2,087.74	\$2,087.74				\$2,087.74				\$2,087.74	100.00%	\$9,223.81	
<b>TOTAL CONTRACT PRICE</b>					<b>\$11,324,785.47</b>								<b>\$787,276.16</b>		<b>\$10,985,783.12</b>	<b>\$339,002.35</b>

# Stored Material Summary

# Contractor's Application

For (Contract):		VILLAGE OF FREEBURG, IL - WWTP IMPROVEMENTS 2021					Application Number: 21			
Application Period:		June 22 - August 25, 2023					Application Date: Monday, August 28, 2023			
Bid Item No.	Supplier Invoice No.	Storage Location	Description of Materials or Equipment Stored	D		E	Subtotal Amount Completed and Stored to Date (D + E)	F	G	
				Date Placed into Storage (Month/Year)	Stored Previously Amount (\$)					Amount Stored this Month (\$)
14	Pay App 2	On-site	Reinforcement Bar - K & N Steel		\$ -		\$ -	\$ -	\$ -	
16	3751	Engineering	Hollowcore: St. Louis Prestress - engineering		\$ -		\$ -	\$ -	\$ -	
17	#11143 - Pay App 1, 2, 3	On-site	Miscellaneous Metals: Imperial Metals-misc pieces for Influent Screen Bldg. & Filter Bldg.	2/2022	\$ -		\$ -	\$ -	\$ -	
25	Pay App 1	At HPH Okawville	Laboratory Casework: Glen Alspeugh Company, LLC	9/2022	\$ -		\$ -	\$ -	\$ -	
41	120014566, 120014776, 120014966	At Durkin & HPH office	Integration & Control: DURKIN-process control system (control panels & flow instrumentation)	7/2022	\$ 522,497.28		\$ 522,497.28	\$ 522,497.28	\$ -	
48	2031171	On-site	Process Piping: Midwest Muni. Supply (3-18" MJ 90's)	12/2021	\$ -		\$ -	\$ -	\$ -	
50	RH6772.1	On-site	Slide Gates: Rodney Hunt (slide & weir gates)	2/2023	\$ -		\$ -	\$ -	\$ -	
51	29760; 30384	Submittals	Blowers: Hardy Pro Air (blowers)	10/2022	\$ -		\$ -	\$ -	\$ -	
53	81511	On-site	Screening Equipment: Kusters (FBS 400x75/6 and SWP 200x700)							
54	211964	At HPH	Liquid Chemical Metering System: Watson Marlow	12/2021	\$ 25,232.00		\$ 25,232.00	\$ 25,232.00	\$ -	
55	22086	On-site	Circular Clarifiers: Walker Process Equipment- two RSPS collectors							
56	36109	At EnviroLine	Secondary Treatment Equipment: EnviroLine Co. (aeration equipment)	1/2023	\$ -		\$ -	\$ -	\$ -	
<b>TOTALS</b>							\$ 547,729.28	\$ 547,729.28	\$ -	\$ 547,729.28

Invoice
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Thouvenot, Wade, & Moerchen Inc.  
 Exceptional Service.  
 Nothing Less.



Mathew Trout  
 Village of Freeburg, IL  
 14 Southgate Center  
 Freeburg, IL 62243

August 31, 2023  
 Project No: E39230314  
 Invoice No: 80868

Project E39230314 Freeburg - SAVE Site Elevated Water Storage Tank  
Consulting Services from July 17, 2023 to August 18, 2023

<b>Fee</b>			
Total Fee	95,500.00		
Percent Complete	8.5864	Total Earned	8,200.00
		Previous Fee Billing	3,200.00
		Current Fee Billing	5,000.00
		<b>Total Fee</b>	<b>5,000.00</b>
		<b>Total this Invoice</b>	<b>\$5,000.00</b>

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Please Remit Payment to: Thouvenot, Wade, and Moerchen inc.- 4940 Old Collinsville Road - Swansea IL 62226 - TWM Reserves the Option to charge 1 1/2% (18% annual) against accounts more than 30 days past due. - Please return a copy of this invoice with payment. - Telephone 618.624.4488 - Fax 618.624.6688

# Billing Backup

Tuesday, September 5, 2023

Thouvenot, Wade, and Moerchen Inc.

Invoice 80868 Dated 8/31/2023

3:08:13 PM

Project	E39230314	Freeburg - SAVE Site Elevated Water Storage Tank
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## Professional Personnel

### Hours

Project Engineer II			Hours
SJS	1210 - Simmons, Scott	7/17/2023	.50
	Preliminary design		
SJS	1210 - Simmons, Scott	7/19/2023	2.50
	Preliminary design		
SJS	1210 - Simmons, Scott	7/24/2023	2.00
	Preliminary design		
SJS	1210 - Simmons, Scott	7/25/2023	.50
	Preliminary design		
SJS	1210 - Simmons, Scott	7/26/2023	.50
	Meeting coordination		
SJS	1210 - Simmons, Scott	7/27/2023	.50
	Preliminary design		
SJS	1210 - Simmons, Scott	7/31/2023	1.50
	Review of project plan, meeting prep		
SJS	1210 - Simmons, Scott	8/1/2023	.50
	Meeting prep		
SJS	1210 - Simmons, Scott	8/2/2023	3.00
	Meeting with Village, user charge info		
SJS	1210 - Simmons, Scott	8/3/2023	3.00
	Updating user charge system		
SJS	1210 - Simmons, Scott	8/4/2023	3.00
	Updating user charge system		
SJS	1210 - Simmons, Scott	8/7/2023	2.00
	Updating user charge system		
SJS	1210 - Simmons, Scott	8/8/2023	2.00
	Updating user charge system		
SJS	1210 - Simmons, Scott	8/9/2023	1.00
	Updating user charge system		

Project	E39230314	Freeburg - SAVE Site Elevated Water Stor	Invoice	80868
SJS	1210 - Simmons, Scott	8/10/2023	1.00	
	Updating user charge system			
SJS	1210 - Simmons, Scott	8/11/2023	2.00	
	Updating user charge system			
SJS	1210 - Simmons, Scott	8/14/2023	2.50	
	User charge system updates			
SJS	1210 - Simmons, Scott	8/15/2023	.50	
	User charge system updates			
SJS	1210 - Simmons, Scott	8/16/2023	.50	
	User charge system updates			
SJS	1210 - Simmons, Scott	8/17/2023	1.00	
	User charge system updates			
SJS	1210 - Simmons, Scott	8/18/2023	.50	
	User charge system updates			
CGZ	1210 - Zurliene, Curtis	8/1/2023	.50	
	review project plan to prep for meeting			
CGZ	1210 - Zurliene, Curtis	8/2/2023	1.25	
	meeting to discuss project			
Engineer I				
ERF	1290 - Fraboni, Elena	8/15/2023	.25	
	exhibit setup			
	Totals		32.50	
	<b>Total Labor</b>			

**Invoice**

**Thouvenot, Wade, & Moerchen Inc.  
Exceptional Service.  
Nothing Less.**



Mathew Trout  
Village of Freeburg, IL  
14 Southgate Center  
Freeburg, IL 62243

August 31, 2023  
Project No: E39230313  
Invoice No: 80869

Project E39230313 Freeburg - Phase 2 Water Main Upgrades  
**Consulting Services from July 17, 2023 to August 18, 2023**

<b>Fee</b>			
Total Fee	198,500.00		
Percent Complete	5.2897	Total Earned	10,500.00
		Previous Fee Billing	4,500.00
		Current Fee Billing	6,000.00
		<b>Total Fee</b>	<b>6,000.00</b>
		<b>Total this Invoice</b>	<b>\$6,000.00</b>

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Please Remit Payment to: Thouvenot, Wade, and Moerchen Inc. - 4940 Old Collinsville Road - Swansea IL 62226 - TWM Reserves the Option to charge 1 1/2% (18% annual) against accounts more than 30 days past due. - Please return a copy of this invoice with payment. - Telephone 618.624.4488 - Fax 618.624.6688

# Billing Backup

Tuesday, September 5, 2023

Thouvenot, Wade, and Moerchen Inc.

Invoice 80869 Dated 8/31/2023

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Project	E39230313	Freeburg - Phase 2 Water Main Upgrades
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## Professional Personnel

### Hours

Project Engineer II

SJS	1210 - Simmons, Scott	7/17/2023	3.00
	Preliminary design		
SJS	1210 - Simmons, Scott	7/18/2023	2.00
	Preliminary design		
SJS	1210 - Simmons, Scott	7/24/2023	2.00
	Preliminary design		
SJS	1210 - Simmons, Scott	7/25/2023	1.00
	Preliminary design		
SJS	1210 - Simmons, Scott	7/26/2023	.50
	Meeting coordination		
SJS	1210 - Simmons, Scott	7/27/2023	1.00
	Preliminary design		
SJS	1210 - Simmons, Scott	7/31/2023	1.50
	Review of project plan, meeting prep		
SJS	1210 - Simmons, Scott	8/1/2023	1.00
	Meeting prep		
SJS	1210 - Simmons, Scott	8/2/2023	3.50
	Meeting with Village, user charge info		
SJS	1210 - Simmons, Scott	8/3/2023	3.00
	Updating user charge system		
SJS	1210 - Simmons, Scott	8/4/2023	3.00
	Updating user charge system		
SJS	1210 - Simmons, Scott	8/7/2023	2.00
	Updating user charge system		
SJS	1210 - Simmons, Scott	8/8/2023	2.00
	Updating user charge system		
SJS	1210 - Simmons, Scott	8/9/2023	1.00
	Updating user charge system		

Project	E39230313	Freeburg - Phase 2 Water Main Upgrades	Invoice	80869
SJS	1210 - Simmons, Scott	8/10/2023	2.00	
	Updating user charge system			
SJS	1210 - Simmons, Scott	8/11/2023	2.00	
	Updating user charge system			
SJS	1210 - Simmons, Scott	8/14/2023	2.50	
	User charge system updates			
SJS	1210 - Simmons, Scott	8/15/2023	.50	
	User charge system updates			
SJS	1210 - Simmons, Scott	8/16/2023	1.00	
	User charge system updates			
SJS	1210 - Simmons, Scott	8/17/2023	1.00	
	User charge system updates			
SJS	1210 - Simmons, Scott	8/18/2023	1.00	
	User charge system updates			
CGZ	1210 - Zurliene, Curtis	8/1/2023	.50	
	review project plan to prep for meeting			
CGZ	1210 - Zurliene, Curtis	8/2/2023	1.25	
	meeting to discuss project			
CGZ	1210 - Zurliene, Curtis	8/11/2023	.25	
	help Elena start setting up sheets			
Engineer I				
ERF	1290 - Fraboni, Elena	8/11/2023	.75	
	Water main plans setup			
ERF	1290 - Fraboni, Elena	8/14/2023	1.25	
	exhibit setup			
ERF	1290 - Fraboni, Elena	8/15/2023	.50	
	exhibit setup			
ERF	1290 - Fraboni, Elena	8/17/2023	.50	
	exhibit setup			
	Totals		41.50	
	<b>Total Labor</b>			

VILLAGE OF FREEBURG, ILLINOIS

FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED  
MARCH 31, 2023

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# VILLAGE OF FREEBURG, ILLINOIS

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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:

### **Report on the Audit of the Financial Statements**

#### ***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, 2023, 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, 2023, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

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In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village of Freeburg, Illinois' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

#### *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 and *Government 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 and *Government 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.

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension funding information on pages 5 to 13 and 42 to 45 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***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 accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2023, on our consideration of the Village of Freeburg, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village of Freeburg, Illinois' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Village of Freeburg, Illinois' internal control over financial reporting and compliance.

Certified Public Accountants  
Alton, Illinois

August 31, 2023

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## 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, 2023. 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 funds: the General Fund and TIF 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 and the TIF 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 \$14,848,013 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, 2023	March 31, 2022	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Current and other assets	\$ 3,325,106	\$ 2,891,882	\$ 3,566,853	\$ 4,339,224	\$ 6,891,959	\$ 7,231,106
Capital assets	<u>1,719,271</u>	<u>1,828,003</u>	<u>19,117,250</u>	<u>13,618,044</u>	<u>20,836,521</u>	<u>15,446,047</u>
Total assets	<u>5,044,377</u>	<u>4,719,885</u>	<u>22,684,103</u>	<u>17,957,268</u>	<u>27,728,480</u>	<u>22,677,153</u>
Deferred Outflows	-	-	398,516	66,764	398,516	66,764
Long-term liabilities						
outstanding	174,500	708,988	10,735,010	4,693,458	10,909,510	5,402,446
Other liabilities	<u>15,989</u>	<u>8,215</u>	<u>2,282,301</u>	<u>2,777,077</u>	<u>2,298,290</u>	<u>2,785,292</u>
Total liabilities	<u>190,489</u>	<u>717,203</u>	<u>13,017,311</u>	<u>7,470,535</u>	<u>13,207,800</u>	<u>8,187,738</u>
Deferred Inflows	-	-	71,183	648,767	71,183	648,767
Net position:						
Net invested in capital assets	1,544,771	1,664,679	6,692,089	6,643,686	8,236,860	8,308,365
Restricted	895,787	1,300,611	-	-	895,787	1,300,611
Unrestricted	<u>2,413,330</u>	<u>1,037,392</u>	<u>3,302,036</u>	<u>3,261,044</u>	<u>5,715,366</u>	<u>4,298,436</u>
Total net position	<u>\$ 4,853,888</u>	<u>\$ 4,002,682</u>	<u>\$ 9,994,125</u>	<u>\$ 9,904,730</u>	<u>\$ 14,848,013</u>	<u>\$ 13,907,412</u>

Total net position increased \$940,601 resulting in a balance of \$14,848,013 as of March 31, 2023. Current assets, which include cash, investments and accounts receivable, decreased \$339,147. Non-current assets increased \$5,390,474, due to current year capital additions being in excess of current year depreciation. Total liabilities increased \$5,020,062 resulting in a balance of \$13,207,800 as of March 31, 2023. Outstanding debt, including long-term and short-term portions, increased \$5,507,064 due to additional draws for the sewer plant construction exceeding regular debt retirements and an increase 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**

Analysis of Net Position	2023		2022	
	Percent	Amount	Percent	Amount
Net investment in capital assets	55.5%	\$ 8,236,860	59.7%	\$ 8,308,365
Restricted	6.0%	895,787	9.4%	1,300,611
Unrestricted	38.5%	5,715,366	30.9%	4,298,436
Total net position	<u>100.0%</u>	<u>\$ 14,848,013</u>	<u>100.0%</u>	<u>\$ 13,907,412</u>

Total net position balances increased by \$940,601 in fiscal year 2023 to a total ending balance of \$14,848,013. Capital net position balances decreased by \$71,505 in the current year due to depreciation exceeding capital additions and debt reduction. 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>2023</u>	<u>2022</u>
Property tax	\$ 882,835	\$ 841,035
Sales and use tax	841,604	794,231
State income tax	748,162	622,275
Replacement tax	20,616	13,653
Video gaming tax	114,139	99,690
Cannabis Tax	7,576	6,822
Charges for services	537,340	491,287
Telecommunications tax	41,538	43,613
Motor fuel tax	182,520	171,137
Utility tax	247,987	251,739
Investment income	41,227	5,090
Operating grants/contributions	335,891	333,555
Capital grants/contributions	47,824	95,649
Miscellaneous	10,304	15,190
Total revenues	<u>\$ 4,059,563</u>	<u>\$ 3,784,966</u>

Total revenues for the governmental activities increased \$274,597 for the year ended March 31, 2023. 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>2023</u>		<u>2022</u>	
	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>
General government	21.6%	\$ 694,444	14.0%	\$ 384,894
Public safety	48.3%	1,549,647	53.0%	1,457,411
Highways and streets	20.2%	648,721	22.5%	619,628
Sanitation	9.5%	305,254	10.1%	277,281
Interest on long-term debt	0.4%	11,457	0.4%	11,372
Total expenditures	<u>100.0%</u>	<u>\$ 3,209,523</u>	<u>100.0%</u>	<u>\$ 2,750,586</u>

The Village reported an increase in expenses for governmental activities of \$458,937. Public safety reported the highest expenditure category with 48.3% 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>2023</u>	<u>2022</u>
General government	\$ 25,515	\$ 26,041
Public safety	49,415	62,894
Highways and streets	46,405	46,374
Sanitation	<u>9,923</u>	<u>9,923</u>
Total depreciation	<u>\$ 131,258</u>	<u>\$ 145,232</u>

Total capital outlay expenditures in the governmental fund financial statements for the current year totaled \$57,238.

BUSINESS-TYPE ACTIVITIES

<u>Revenues</u>	<u>2023</u>	<u>2022</u>
Water charges	\$ 919,867	\$ 848,626
Sewer charges	1,275,395	1,124,942
Electric charges	5,082,470	5,091,085
Swimming pool charges	107,187	96,779
Property taxes	48,892	49,433
Investment income	52,268	51,662
Total revenues	<u>\$ 7,486,079</u>	<u>\$ 7,262,527</u>

Total revenues for the business-type activities increased \$223,552 for the year ended March 31, 2023. 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>2023</u>		<u>2022</u>	
	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>
Personal services	20.8%	\$ 1,529,513	18.1%	\$ 1,283,444
Contractual services	12.2%	892,386	13.1%	926,109
Electricity and water purchased	49.5%	3,631,807	50.0%	3,542,923
Supplies and materials	4.9%	361,457	5.0%	351,122
Heat, light and power	0.5%	38,412	0.5%	35,894
Depreciation	12.1%	885,971	13.4%	951,823
Total expenditures	<u>100.0%</u>	<u>\$ 7,339,546</u>	<u>100.0%</u>	<u>\$ 7,091,315</u>

Expenses in the business-type activities increased in total by \$248,231. As in the prior year, the largest categories of operating expenses were for electricity and water purchases which increased \$88,884 in the current year. Personal services increased due to the IMRF actuarial liability that increased 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 2023, the Village's governmental funds reported combined ending fund balances of \$2,971,672, an increase of \$361,744 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, \$558,342 (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 \$2,413,330. This balance increased \$830,274 in the current year.

The TIF Fund decreased \$589,038 in the current year due to final distributions and closing of the TIF Fund. The Motor Fuel Tax Fund reported an increase of \$120,428 for an ending balance of \$528,096. The Impact Fees Fund reported an increase of \$80 in the current year for a fund balance of \$30,246.

**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 \$3,302,036, a decrease of \$40,992 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	\$ 2,784,532	\$ 2,765,461

The budget was passed on March 21, 2022 and was not amended.

VILLAGE OF FREEBURG, ILLINOIS  
MANAGEMENT'S DISCUSSION AND ANALYSIS

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

	Governmental Activities		Business-type Activities		Total	
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Land	\$ 83,840	\$ 83,840	\$ 426,700	\$ 426,700	\$ 510,540	\$ 510,540
Buildings and Improvements	589,487	663,082	13,492,883	7,559,977	14,082,370	8,223,059
Swimming Pool Infrastructure	-	-	447,237	499,414	447,237	499,414
Infrastructure	847,302	875,708	-	-	847,302	875,708
Distribution and Collection Systems	-	-	4,102,945	4,448,055	4,102,945	4,448,055
Vehicles and Equipment	198,642	205,373	647,485	683,898	846,127	889,271
	<u>\$ 1,719,271</u>	<u>\$ 1,828,003</u>	<u>\$ 19,117,250</u>	<u>\$ 13,618,044</u>	<u>\$ 20,836,521</u>	<u>\$ 15,446,047</u>

The Village's investment in capital assets for its governmental and business-type activities as of March 31, 2023 amounts to \$20,836,521, 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 \$6,442,415. 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 \$1,017,229, 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 2023, the Village had total long-term debt obligations for governmental activities and business-type activities in the amount of \$174,500 and \$10,595,003, respectively, compared to \$708,988 and \$4,693,458 at the end of 2022.

	Governmental Activities		Business-type Activities		Total	
	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022	March 31, 2023	March 31, 2022
Loans Payable	\$ -	\$ -	\$ 8,954,754	\$ 2,660,588	\$ 8,954,754	\$ 2,660,588
Notes Payable	174,500	173,988	285,249	247,870	459,749	421,858
Bonds Payable	-	535,000	1,355,000	1,785,000	1,355,000	2,320,000
Total Debt	<u>\$ 174,500</u>	<u>\$ 708,988</u>	<u>\$ 10,595,003</u>	<u>\$ 4,693,458</u>	<u>\$ 10,769,503</u>	<u>\$ 5,402,446</u>

The governmental activities reported decreases in long-term debt of \$534,488 due to the payoff of the TIF Bond of \$535,000 in the current year. The business-type activities reported an increase in long-term debt of \$5,901,545. The increase was related to the additional construction draws for the new sewer plant through the IEPA. 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.

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**VILLAGE OF FREEBURG, ILLINOIS**

STATEMENT OF NET POSITION  
(BUSINESS -TYPE ACTIVITIES - ACCRUAL BASIS)  
(GOVERNMENTAL ACTIVITIES - MODIFIED CASH BASIS)  
MARCH 31, 2023

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ 3,325,106	\$ 895,800	\$ 4,220,906
Investments	-	1,943,048	1,943,048
Receivables (Net of allowance for uncollectible):	-	638,945	638,945
Prepaid Expenses	-	89,060	89,060
Capital Assets:			
Land	83,840	426,700	510,540
Buildings and Improvements	1,119,648	19,445,863	20,565,511
Swimming Pool	-	1,112,996	1,112,996
Infrastructure	1,058,210	-	1,058,210
Distribution and Collection Systems	-	15,874,557	15,874,557
Vehicles and Equipment	1,043,678	2,074,281	3,117,959
Less: Accumulated Depreciation	<u>(1,586,105)</u>	<u>(19,817,147)</u>	<u>(21,403,252)</u>
Net Capital Assets	1,719,271	19,117,250	20,836,521
Total Assets	<u>\$ 5,044,377</u>	<u>\$ 22,684,103</u>	<u>\$ 27,728,480</u>
<u>Deferred Outflows of Resources</u>			
Future Pension Expense	\$ -	\$ 379,161	\$ 379,161
Deferred Refunding Loss	-	19,355	19,355
	<u>\$ -</u>	<u>\$ 398,516</u>	<u>\$ 398,516</u>
<u>Liabilities</u>			
Accounts Payable	\$ 15,989	\$ 2,087,113	\$ 2,103,102
Accrued Salaries	-	24,755	24,755
Accrued Interest	-	5,003	5,003
Customer Deposits	-	165,430	165,430
Noncurrent Liabilities:			
Due Within One Year	76,613	785,969	862,582
Due In More Than One Year	97,887	9,949,041	10,046,928
Total Liabilities	<u>190,489</u>	<u>13,017,311</u>	<u>13,207,800</u>
<u>Deferred Inflows of Resources</u>			
Future Pension Expense	\$ -	\$ 71,183	\$ 71,183
<u>Net Position</u>			
Net Investment in Capital Assets	1,544,771	6,692,089	8,236,860
Restricted	895,787	-	895,787
Unrestricted	2,413,330	3,302,036	5,715,366
Total Net Position	<u>\$ 4,853,888</u>	<u>\$ 9,994,125</u>	<u>\$ 14,848,013</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, 2023**

	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
<b>Functions/Programs</b>							
<b>Governmental Activities:</b>							
General Government	\$ 694,444	\$ 128,160	\$ 6,421	\$ -	\$ (559,863)	\$	\$ (559,863)
Public Safety:							
Police	1,532,673	144,253	329,470	-	(1,058,950)		(1,058,950)
Civil Defense	16,974	-	-	-	(16,974)		(16,974)
Highways and Streets	648,721	-	-	47,824	(600,897)		(600,897)
Sanitation	305,254	264,927	-	-	(40,327)		(40,327)
Interest on Long-Term Debt	11,457	-	-	-	(11,457)		(11,457)
Total Governmental Activities	3,209,523	537,340	335,891	47,824	(2,288,468)		(2,288,468)
<b>Business-type Activities:</b>							
Electric Light and Power	5,253,741	5,082,470	-	-	\$ (171,271)	\$	\$ (171,271)
Waterworks	1,166,279	919,867	-	-	(246,412)		(246,412)
Sewer	762,982	1,275,392	-	-	513,310		513,310
Swimming Pool	213,413	107,187	-	-	(106,226)		(106,226)
Total Business-type Activities	7,395,515	7,384,916	-	-	(10,599)		(10,599)
<b>Total Government</b>	<b>\$ 10,605,038</b>	<b>\$ 7,922,256</b>	<b>\$ 335,891</b>	<b>\$ 47,824</b>	<b>(2,288,468)</b>	<b>(10,599)</b>	<b>(2,299,067)</b>
<b>General Revenues:</b>							
Property Tax, Levied for General Purposes					882,835	48,892	931,727
Sales and Use Tax					841,604	-	841,604
Replacement Tax					20,616	-	20,616
State Income Tax					748,162	-	748,162
Excise Tax					41,538	-	41,538
Motor Fuel Tax					182,520	-	182,520
Video Gaming Tax					114,139	-	114,139
Cannabis Tax					7,576	-	7,576
Utility Tax					247,987	-	247,987
Unrestricted Investment Earnings					41,227	52,268	93,495
Miscellaneous					10,304	-	10,304
Transfers					1,166	(1,166)	-
Total General Revenues					3,139,674	99,994	3,239,668
Change in Net Position					851,206	89,395	940,601
Net Position - Beginning					4,002,682	9,904,730	13,907,412
Net Position - Ending					\$ 4,853,888	\$ 9,994,125	\$ 14,848,013

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, 2023

	<u>General</u>	<u>TIF</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Assets</u>				
Cash and Cash Equivalents	\$ 2,429,319	\$ -	\$ 558,342	\$ 2,987,661
Total Assets	<u>\$ 2,429,319</u>	<u>\$ -</u>	<u>\$ 558,342</u>	<u>\$ 2,987,661</u>
 <u>Liabilities and Fund Balance</u>				
Liabilities:				
Accounts Payable	\$ 15,989	\$ -	\$ -	\$ 15,989
Total Liabilities	<u>15,989</u>	<u>-</u>	<u>-</u>	<u>15,989</u>
Fund Balance:				
Restricted	-	-	558,342	558,342
Unassigned	2,413,330	-	-	2,413,330
Total Fund Balance	<u>2,413,330</u>	<u>-</u>	<u>558,342</u>	<u>2,971,672</u>
Total Liabilities and Fund Balance	<u>\$ 2,429,319</u>	<u>\$ -</u>	<u>\$ 558,342</u>	<u>\$ 2,987,661</u>

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

VILLAGE OF FREEBURG, ILLINOIS

RECONCILIATION OF THE STATEMENT OF ASSETS,  
LIABILITIES AND FUND BALANCES ARISING FROM MODIFIED  
CASH BASIS TRANSACTIONS TO THE STATEMENT OF NET POSITION  
MARCH 31, 2023

Amounts reported for governmental fund balances are different because:

Fund balances - total governmental funds	\$ 2,971,672
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported on the balance sheet of the governmental funds.	1,719,271
Long-term debt (e.g., bonds, leases) is not reported as a liability on the balance sheet of the governmental funds.	(174,500)
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>337,445</u>
Net position of governmental activities	<u>\$ 4,853,888</u>

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

**VILLAGE OF FREEBURG, ILLINOIS**

STATEMENT OF REVENUES AND EXPENDITURES  
ARISING FROM MODIFIED CASH BASIS TRANSACTIONS  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED MARCH 31, 2023

	<u>General</u>	<u>TIF</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:				
Property Tax	\$ 606,519	\$ 276,316	\$ -	\$ 882,835
Utility Tax	247,987	-	-	247,987
Intergovernmental:				
Replacement Tax	20,616	-	-	20,616
Sales Tax	655,904	-	-	655,904
State Income Tax	748,162	-	-	748,162
Local Use Tax	185,700	-	-	185,700
Excise Tax	41,538	-	-	41,538
Motor Fuel Tax	-	-	182,520	182,520
Video Gaming Tax	114,139	-	-	114,139
Cannabis Tax	7,576	-	-	7,576
Grants	295,057	-	47,824	342,881
Franchise Fees	36,312	-	-	36,312
Licenses and Permits	91,848	-	-	91,848
Fines and Penalties	6,217	-	-	6,217
Garbage Collection	264,927	-	-	264,927
Investment Earnings	26,821	1,535	12,027	40,383
Reimbursements	138,036	-	-	138,036
Donations	40,834	-	-	40,834
Miscellaneous	10,304	-	-	10,304
Total Revenues	<u>3,538,497</u>	<u>277,851</u>	<u>242,371</u>	<u>4,058,719</u>
Expenditures:				
Current:				
General Government	364,150	304,779	-	668,929
Public Safety:				
Police	1,487,969	-	-	1,487,969
Civil Defense	12,263	-	-	12,263
Highways and Streets	480,453	-	121,863	602,316
Sanitation	260,619	-	-	260,619
Debt Service:				
Principal	56,726	535,000	-	591,726
Interest and Charges	3,989	7,468	-	11,457
Capital Outlay	57,238	-	-	57,238
Total Expenditures	<u>2,723,407</u>	<u>847,247</u>	<u>121,863</u>	<u>3,692,517</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>815,090</u>	<u>(569,396)</u>	<u>120,508</u>	<u>366,202</u>
Other Financing Sources (Uses):				
Proceeds from Debt	57,238	-	-	57,238
Operating Transfers	(42,054)	(19,642)	-	(61,696)
Total Other Financing Sources (Uses)	<u>15,184</u>	<u>(19,642)</u>	<u>-</u>	<u>(4,458)</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures	<u>830,274</u>	<u>(589,038)</u>	<u>120,508</u>	<u>361,744</u>
Fund Balance, Beginning of Year	<u>1,583,056</u>	<u>589,038</u>	<u>437,834</u>	<u>2,609,928</u>
Fund Balance, End of Year	<u>\$ 2,413,330</u>	<u>\$ -</u>	<u>\$ 558,342</u>	<u>\$ 2,971,672</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, 2023

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

Net change in fund balances - total governmental funds \$ 361,744

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 (\$131,258) and loss on disposals (\$34,712) exceeded capital outlays (\$57,238) in the current year. (108,732)

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. 534,488

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. 63,706

Change in net position of governmental activities \$ 851,206

**VILLAGE OF FREEBURG, ILLINOIS**

STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS  
 MARCH 31, 2023

Assets	Major Funds			Non-Major Fund	Total	Governmental Activities - Internal Service Fund
	Electric Light and Power	Waterworks	Sewer	Swimming Pool		
<b>Current Assets:</b>						
Cash and Cash Equivalents	\$ 272,695	\$ -	\$ 902,384	\$ 430	\$ 1,175,509	\$ 337,445
Investments	1,449,655	289,674	203,719	-	1,943,048	-
Receivables:						
Customers	258,878	46,836	77,352	-	383,066	-
Unbilled Revenue	171,141	32,841	51,565	-	255,547	-
Other	240	-	92	-	332	-
Prepaid Insurance	68,363	10,175	10,522	-	89,060	-
<b>Total Current Assets</b>	<u>2,220,972</u>	<u>379,526</u>	<u>1,245,634</u>	<u>430</u>	<u>3,846,562</u>	<u>337,445</u>
<b>Capital Assets:</b>						
Land	211,375	50,094	158,981	6,250	426,700	-
Buildings and Improvements	6,564,283	-	12,618,910	252,670	19,445,863	-
Swimming Pool	-	-	-	1,112,996	1,112,996	-
Distribution and Collection Systems	8,163,398	4,367,949	3,343,210	-	15,874,557	-
Vehicles and Equipment	1,235,811	404,991	337,787	95,692	2,074,281	-
	16,174,867	4,823,034	16,458,888	1,477,608	38,934,397	-
Less - Accumulated Depreciation	12,881,576	4,003,521	2,065,177	866,873	19,817,147	-
<b>Net Capital Assets</b>	<u>3,293,291</u>	<u>819,513</u>	<u>14,393,711</u>	<u>610,735</u>	<u>19,117,250</u>	<u>-</u>
<b>Total Assets</b>	<u>\$ 5,514,263</u>	<u>\$ 1,199,039</u>	<u>\$ 15,639,345</u>	<u>\$ 611,165</u>	<u>\$ 22,963,812</u>	<u>\$ 337,445</u>
<b>Deferred Outflows of Resources</b>						
Future Pension Expense	\$ 208,247	\$ 97,428	\$ 73,486	\$ -	\$ 379,161	\$ -
Deferred Refunding Loss	14,665	-	-	4,690	19,355	-
	<u>\$ 222,912</u>	<u>\$ 97,428</u>	<u>\$ 73,486</u>	<u>\$ 4,690</u>	<u>\$ 398,516</u>	<u>\$ -</u>
<b>Liabilities</b>						
<b>Current Liabilities:</b>						
Cash Deficit	\$ -	\$ 279,709	\$ -	\$ -	\$ 279,709	\$ -
Accounts Payable	225,834	30,467	1,830,792	-	2,087,113	-
Accrued Salaries	12,708	6,552	5,495	-	24,755	-
Accrued Interest	3,972	-	-	1,031	5,003	-
Current Portion of Long Term Debt	404,191	24,786	306,992	50,000	785,969	-
Customer Deposits	92,048	42,147	31,235	-	165,430	-
<b>Total Current Liabilities</b>	<u>738,773</u>	<u>383,661</u>	<u>2,174,514</u>	<u>51,031</u>	<u>3,347,979</u>	<u>-</u>
<b>Noncurrent Liabilities:</b>						
Net Pension Liability	76,896	35,976	27,135	-	140,007	-
Long Term Debt (Net of Current)	865,187	59,776	8,739,071	145,000	9,809,034	-
<b>Total Noncurrent Liabilities</b>	<u>942,083</u>	<u>95,752</u>	<u>8,766,206</u>	<u>145,000</u>	<u>9,949,041</u>	<u>-</u>
<b>Total Liabilities</b>	<u>1,680,856</u>	<u>479,413</u>	<u>10,940,720</u>	<u>196,031</u>	<u>13,297,020</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>						
Future Pension Expense	\$ 39,096	\$ 18,291	\$ 13,796	\$ -	\$ 71,183	\$ -
<b>Net Position</b>						
Net Investment in Capital Assets	2,023,913	734,951	3,517,490	415,735	6,692,089	-
Committed	-	-	-	-	-	337,445
Unreserved	1,993,310	63,812	1,240,825	4,089	3,302,036	-
<b>Total Net Position</b>	<u>4,017,223</u>	<u>798,763</u>	<u>4,758,315</u>	<u>419,824</u>	<u>9,994,125</u>	<u>337,445</u>
<b>Total Liabilities, Deferred Inflows of Resources and Net Position</b>	<u>\$ 5,737,175</u>	<u>\$ 1,296,467</u>	<u>\$ 15,712,831</u>	<u>\$ 615,855</u>	<u>\$ 23,362,328</u>	<u>\$ 337,445</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, 2023

	Major Funds			Non-Major Fund	Total	Governmental Activities - Internal Service Fund
	Electric Light and Power	Waterworks	Sewer	Swimming Pool		
Operating Revenue:						
Charges for Services	\$ 5,007,435	\$ 838,975	\$ 1,264,139	\$ 81,347	\$ 7,191,896	\$ -
Connection Fees	18,720	13,870	11,250	-	43,840	-
Supplies Sold	28,920	48,644	3	25,840	103,407	-
Miscellaneous	27,395	18,378	-	-	45,773	-
Total Operating Revenue	<u>5,082,470</u>	<u>919,867</u>	<u>1,275,392</u>	<u>107,187</u>	<u>7,384,916</u>	<u>-</u>
Operating Expenses:						
Personal Services	766,311	369,814	319,401	73,987	1,529,513	-
Contractual Services and Other	551,214	114,225	200,429	26,518	892,386	-
Electricity and Water Purchased	3,218,035	413,772	-	-	3,631,807	-
Supplies and Materials	132,631	124,547	65,178	39,101	361,457	-
Heat, Light and Power	11,412	5,280	21,720	-	38,412	-
Depreciation	550,167	136,908	130,007	68,889	885,971	-
Total Operating Expenses	<u>5,229,770</u>	<u>1,164,546</u>	<u>736,735</u>	<u>208,495</u>	<u>7,339,546</u>	<u>-</u>
Operating Income (Loss)	<u>(147,300)</u>	<u>(244,679)</u>	<u>538,657</u>	<u>(101,308)</u>	<u>45,370</u>	<u>-</u>
Nonoperating Revenues (Expenses):						
Property Taxes	-	-	-	48,892	48,892	-
Interest Income	37,443	11,406	3,419	-	52,268	844
Interest Expense	(23,971)	(1,733)	(25,347)	(4,918)	(55,969)	-
Total Nonoperating Revenues (Expenses)	<u>13,472</u>	<u>9,673</u>	<u>(21,928)</u>	<u>43,974</u>	<u>45,191</u>	<u>844</u>
Operating Transfers	<u>(25,130)</u>	<u>(8,479)</u>	<u>(8)</u>	<u>32,451</u>	<u>(1,166)</u>	<u>62,862</u>
Change in Net Position	<u>(158,958)</u>	<u>(243,485)</u>	<u>516,721</u>	<u>(24,883)</u>	<u>89,395</u>	<u>63,706</u>
Net Position, Beginning 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>
Net Position, End of Year	<u>\$ 4,017,223</u>	<u>\$ 798,763</u>	<u>\$ 4,758,315</u>	<u>\$ 419,824</u>	<u>\$ 9,994,125</u>	<u>\$ 337,445</u>

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

**VILLAGE OF FREEBURG, ILLINOIS**

**STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED MARCH 31, 2023**

	Major Funds			Non-Major Fund	Total	Governmental Activities - Internal Service Fund
	Electric Light and Power	Waterworks	Sewer	Swimming Pool		
<b><u>Cash Flows from Operating Activities</u></b>						
Cash Received from Customers	\$ 5,085,453	\$ 910,179	\$ 1,265,104	\$ 107,187	\$ 7,367,923	\$ -
Cash Paid to Suppliers	(4,098,244)	(754,604)	(385,360)	(73,420)	(5,311,628)	-
Cash Payments to Employees for Services	(616,437)	(291,412)	(237,718)	(66,186)	(1,211,753)	-
Net Cash Provided (Used) By Operating Activities	<u>370,772</u>	<u>(135,837)</u>	<u>642,026</u>	<u>(32,419)</u>	<u>844,542</u>	<u>-</u>
<b><u>Cash Flows from Capital Financing Activities</u></b>						
Purchase of Fixed Assets	(267,261)	(28,620)	(6,540,038)	-	(6,835,919)	-
Proceeds from Debt	-	28,620	6,431,968	-	6,460,588	-
Principal Paid on Debt	(408,524)	(15,058)	(90,461)	(45,000)	(559,043)	-
Interest Paid on Debt	(19,135)	(1,733)	(23,347)	(3,815)	(50,030)	-
Net Cash Provided (Used) By Capital Financing Activities	<u>(694,920)</u>	<u>(16,791)</u>	<u>(223,878)</u>	<u>(48,815)</u>	<u>(984,404)</u>	<u>-</u>
<b><u>Cash Flows from Investing Activities</u></b>						
Net Change in Investments	(604,153)	(22,415)	(159,279)	-	(785,847)	-
Interest Income	37,443	11,406	3,419	-	52,268	844
Net Cash Provided By Investing Activities	<u>(566,710)</u>	<u>(11,009)</u>	<u>(155,860)</u>	<u>-</u>	<u>(733,579)</u>	<u>844</u>
<b><u>Cash Flows from Non-Capital Financing Activities</u></b>						
Property Tax	-	-	-	48,892	48,892	-
Payment from (to) Other Funds	(25,430)	(8,479)	(8)	32,451	(1,166)	62,862
Customer Deposits	750	2,254	2,224	-	5,228	-
Net Cash Provided (Used) By Non-Capital Financing Activities	<u>(24,380)</u>	<u>(6,225)</u>	<u>2,216</u>	<u>81,343</u>	<u>52,954</u>	<u>62,862</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(915,238)	(169,862)	264,504	109	(820,487)	63,706
Cash and Cash Equivalents, Beginning 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>
Cash and Cash Equivalents, End of Year	<u>\$ 272,695</u>	<u>\$ (279,709)</u>	<u>\$ 902,384</u>	<u>\$ 430</u>	<u>\$ 895,800</u>	<u>\$ 337,445</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, 2023

	Major Funds			Non-Major Fund	Total	Governmental Activities - Internal Service Fund
	Electric Light and Power	Waterworks	Sewer	Swimming Pool		
Operating Income (Loss)	\$ (147,300)	\$ (244,679)	\$ 538,657	\$ (101,308)	\$ 45,370	\$ -
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:						
Depreciation	550,167	136,908	130,007	68,889	885,971	-
Pension Liability and Deferrals	(26,047)	(14,442)	(9,897)	-	(50,386)	-
Decrease (Increase) in:						
Accounts Receivable	5,751	(7,179)	(8,519)	-	(9,947)	-
Unbilled Revenue	(2,768)	(2,509)	(1,769)	-	(7,046)	-
Prepaid Insurance	21,532	3,613	3,228	-	28,373	-
Increase (Decrease) in:						
Accounts Payable	(10,243)	834	(3,072)	-	(12,481)	-
Accrued Salaries	(20,320)	(8,383)	(6,609)	-	(35,312)	-
Net Cash Provided (Used) by Operating Activities	\$ 370,772	\$ (135,837)	\$ 642,026	\$ (32,419)	\$ 844,542	\$ -

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VILLAGE OF FREEBURG, ILLINOIS

NOTES TO FINANCIAL STATEMENTS  
MARCH 31, 2023

**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 funds:

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 TIF Fund accounts for the receipts and related development expenses including the debt service payments of the TIF district.

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 1<sup>st</sup> 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, 2023 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:	
Motor Fuel Tax Fund	\$ 528,096
Impact Fees Fund	<u>30,246</u>
Total Restricted	<u>\$ 558,342</u>
Committed:	
Internal Service Fund	<u>\$ 337,445</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 21, 2022 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, 2023, the carrying amount of the Village's deposits was \$5,082,852 and the bank balance was \$5,400,242. The deposits were comprised of checking, interest checking, money market funds and certificates of deposit.

At March 31, 2023, 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	\$ 1,080,487
Petty Cash		615
Deposits as reported above		<u>5,082,852</u>
Total deposits and investments		<u>\$ 6,163,954</u>
As Reported in the Statement of Net Position:		
Cash and Cash Equivalents		\$ 4,220,906
Investments		<u>1,943,048</u>
		<u>\$ 6,163,954</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, 2023, 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, 2023, the credit rating of the Village's investment was as follows:

<u>Investment</u>	<u>Standard &amp; 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, 2023, the Village did not have a concentration of credit risk.

Foreign Currency Risk. As of March 31, 2023, 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 7, 2022. 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, 2023. 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 Levy	2022	2021	2020
<u>Tax Rates:</u>				
General	\$ 0.2500	\$ 0.2057	\$ 0.2257	\$ 0.2269
Bonds and Interest	None	0.0474	0.0487	0.0512
IMRF	None	0.1668	0.1703	0.1651
Police Protection	0.0750	0.0668	0.0736	0.0712
Audit	None	0.0094	0.0095	0.0098
Civil Defense (ESDA)	0.0500	0.0107	0.0100	0.0104
Total		<u>\$ 0.5068</u>	<u>\$ 0.5378</u>	<u>\$ 0.5346</u>
Assessed Valuations		<u>\$ 112,330,078</u>	<u>\$ 100,576,132</u>	<u>\$ 96,965,343</u>
<u>Tax Extensions:</u>				
General		\$ 231,063	\$ 227,000	\$ 220,014
Bonds and Interest		53,244	48,981	49,646
IMRF		187,367	171,281	160,090
Police Protection		75,036	74,024	69,039
Audit		10,559	9,555	9,503
Civil Defense (ESDA)		12,019	10,058	10,084
Total		<u>\$ 569,288</u>	<u>\$ 540,899</u>	<u>\$ 518,376</u>
Tax Collections		<u>\$ -</u>	<u>\$ 539,025</u>	<u>\$ 516,119</u>
Percent Collected		<u>0.00%</u>	<u>99.65%</u>	<u>99.56%</u>

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

**NOTE 4: CAPITAL ASSETS**

Capital asset activity for the year ended March 31, 2023 was as follows:

Governmental activities:

Capital assets, not being depreciated:

Land	\$ 83,840	\$ -	\$ -	\$ 83,840
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Capital assets, being depreciated:

Buildings and improvements	1,173,049	-	53,401	1,119,648
Infrastructure	1,058,210	-	-	1,058,210
Vehicles and equipment	1,005,488	57,238	19,048	1,043,678
Total capital assets being depreciated	<u>3,236,747</u>	<u>57,238</u>	<u>72,449</u>	<u>3,221,536</u>

Less accumulated depreciation for:

Building and improvements	509,967	38,884	18,690	530,161
Infrastructure	182,502	28,406	-	210,908
Vehicles and equipment	800,115	63,968	19,047	845,036
Total accumulated depreciation	<u>1,492,584</u>	<u>131,258</u>	<u>37,737</u>	<u>1,586,105</u>

Total capital assets, being depreciated, net	<u>1,744,163</u>	<u>(74,020)</u>	<u>34,712</u>	<u>1,635,431</u>
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Governmental activities capital assets, net	<u>\$ 1,828,003</u>	<u>\$ (74,020)</u>	<u>\$ 34,712</u>	<u>\$ 1,719,271</u>
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Business-type activities:

Capital assets, not being depreciated:

Land	\$ 426,700	\$ -	\$ -	\$ 426,700
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Capital assets, being depreciated:

Buildings and improvements	13,313,926	6,138,838	6,901	19,445,863
Swimming pool	1,112,996	-	-	1,112,996
Distribution and collection system	15,735,026	160,481	20,950	15,874,557
Vehicles and equipment	2,058,800	85,858	70,377	2,074,281
Total capital assets, being depreciated	<u>32,220,748</u>	<u>6,385,177</u>	<u>98,228</u>	<u>38,507,697</u>

Less accumulated depreciation for:

Buildings and improvements	5,753,949	205,932	6,901	5,952,980
Swimming pool	613,582	52,177	-	665,759
Distribution and collection system	11,286,971	505,591	20,950	11,771,612
Vehicles and equipment	1,374,902	122,271	70,377	1,426,796
Total accumulated depreciation	<u>19,029,404</u>	<u>885,971</u>	<u>98,228</u>	<u>19,817,147</u>

Total capital assets, being depreciated, net	<u>13,191,344</u>	<u>5,499,206</u>	<u>-</u>	<u>18,690,550</u>
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Business-type activities capital assets, net	<u>\$ 13,618,044</u>	<u>\$ 5,499,206</u>	<u>\$ -</u>	<u>\$ 19,117,250</u>
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**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	\$ 25,515
Public safety	49,415
Highways and streets	46,405
Sanitation	<u>9,923</u>
Total depreciation expense - governmental activities	<u>\$ 131,258</u>
Business-type activities:	
Electric light and power	\$ 550,167
Water	136,908
Sewer	130,007
Swimming pool	<u>68,889</u>
Total depreciation expense - business-type activities	<u>\$ 885,971</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](http://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 2022 was 6.36 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	25
Inactive, non-Retired Members	14
Active Members	<u>31</u>
Total	<u>70</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 4.05%; and the resulting single discount rate is 7.25%.

Actuarial Valuation Date	12/31/22
Measurement Date of the Net Pension Liability	12/31/22
Fiscal Year End	03/31/23
Development of the Single Discount Rate as of December 31, 2022	
Long-Term Expected Rate of Investment Return	7.25%
Long-Term Municipal Bond Rate	4.05%
Last year ending December 31 in the 2023 to 2122 projection period for which projected benefit payments are fully funded	2122
Resulting Single Discount Rate based on the above development	7.25%
Single Discount Rate calculated using December 31, 2021 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, 2022.

**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.

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**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.

<b>Total pension liability</b>	
Service Cost	\$ 176,613
Interest on the Total Pension Liability	595,676
Changes of benefit terms	-
Difference between expected and actual experience of the Total Pension Liability	129,209
Changes of assumptions	-
Benefit payments, including refunds of employee contributions	(384,751)
Net change in total pension liability	\$ 516,747
Total pension liability - beginning	8,320,283
Total pension liability - ending	<u>\$ 8,837,030</u>
<b>Plan fiduciary net position</b>	
Contributions - employer	\$ 133,620
Contributions - employee	94,543
Net investment income	(1,172,665)
Benefit payments, including refunds of employee contributions	(384,751)
Other (Net Transfer)	57,628
Net change in plan fiduciary net position	\$ (1,271,625)
Plan fiduciary net position - beginning	9,808,119
Plan fiduciary net position - ending	<u>\$ 8,536,494</u>
Net pension liability/(asset)	<u>\$ 300,536</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	96.60%
<b>Covered valuation payroll</b>	\$ 2,100,956
<b>Net pension liability as a percentage of covered valuation payroll</b>	14.30%

**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	\$ 9,817,691	\$ 8,837,030	\$ 8,076,549
Plan Fiduciary Net Position	<u>8,536,494</u>	<u>8,536,494</u>	<u>8,536,494</u>
Net Pension Liability/(Asset)	<u>\$ 1,281,197</u>	<u>\$ 300,536</u>	<u>\$ (459,945)</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	\$ 101,611	\$ 131,723
Changes in assumptions	13,050	21,077
Contributions subsequent to valuation date	25,794	-
Net difference between projected and actual earnings on pension plan investments	<u>673,444</u>	<u>-</u>
Total	<u>\$ 813,899</u>	<u>\$ 152,800</u>

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Year Ending December 31,	Net Deferred Inflows of Resources
2023	\$ (59,821)
2024	87,260
2025	213,015
2026	394,851
2027	-
Thereafter	<u>-</u>
	<u>\$ 635,305</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 \$180,978, the required contribution for the current fiscal year.

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

**NOTE 6: ACTUAL EXPENDITURES IN EXCESS OF BUDGET**

The TIF Fund of the Village had actual expenditures of \$866,889 that exceeded the budgeted amount of \$198,000.

**NOTE 7: LEGAL DEBT MARGIN**

The computation of legal debt margin at March 31, 2023 is as follows:

Bonded Debt Limit*	\$ 9,688,469
Bonded Indebtedness	<u>174,500</u>
Legal Debt Margin	<u>\$ 9,513,969</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 8: LONG-TERM DEBT**

The Village has the following long-term debt as of March 31, 2023:

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, 2023 is \$58,206. The loan will be repaid by the General Fund.

\$87,780 loan with Bank of Belleville 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, 2023 is \$59,056. The loan will be repaid by the General Fund.

\$143,095 loan with Bank of Belleville to be repaid in three annual payments of \$50,011, including interest at 2.37%. The loan was used to purchase two trucks to be split between the General, Sewer, and Water Funds. The loan is unsecured. The balance outstanding as of March 31, 2023 is \$143,095.

\$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, 2023 is \$87,492.

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

\$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, 2023 is \$87,518.

\$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, 2023 is \$24,382.

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
2024	\$ 76,613	\$ 4,106	\$ 77,800	\$ 6,740
2025	78,352	2,316	79,660	4,903
2026	19,535	469	68,910	3,004
2027	-	-	40,532	1,415
2028	-	-	18,347	432
	<u>\$ 174,500</u>	<u>\$ 6,891</u>	<u>\$ 285,249</u>	<u>\$ 16,494</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, 2023 is \$195,000. 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 \$380,000 to \$395,000 through December 1, 2025; interest at 1.03%. The amount of bonds outstanding as of March 31, 2023 is \$1,160,000. These bonds are being retired by the Electric Light and Power 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,	Business-type Activities	
	Principal	Interest
2024	\$ 430,000	\$ 15,048
2025	430,000	10,337
2026	445,000	5,658
2027	50,000	795
	<u>\$ 1,355,000</u>	<u>\$ 31,838</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, 2023 is \$331,569.

\$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, 2023 is \$828,792.

\$7,794,393 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, 2023 is \$7,794,393. 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
2024	\$ 278,169	\$ 129,647
2025	310,535	97,279
2026	314,537	93,278
2027	318,595	89,218
2028	322,715	85,099
2029-2033	1,677,502	361,571
2034-2038	1,525,693	259,383
2039-2043	1,332,172	182,844
2044-2048	1,401,147	113,473
2049-2053	1,473,689	41,328
	<u>\$ 8,954,754</u>	<u>\$ 1,453,120</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, 2023.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
<b><u>Governmental Activities:</u></b>					
Bonds Payable	\$ 535,000	\$ -	\$ 535,000	\$ -	\$ -
Notes from Direct Borrowings:					
Notes Payable	<u>173,988</u>	<u>57,238</u>	<u>56,726</u>	<u>174,500</u>	<u>76,613</u>
	<u>\$ 708,988</u>	<u>\$ 57,238</u>	<u>\$ 591,726</u>	<u>\$ 174,500</u>	<u>\$ 76,613</u>
<b><u>Business-type Activities:</u></b>					
Bonds Payable	\$ 1,785,000	\$ -	\$ 430,000	\$ 1,355,000	\$ 430,000
Net Pension Liability	-	140,007	-	140,007	-
Notes from Direct Borrowings:					
Notes Payable	247,870	85,857	48,478	285,249	77,800
EPA Loans	<u>2,660,588</u>	<u>6,374,730</u>	<u>80,564</u>	<u>8,954,754</u>	<u>278,169</u>
	<u>\$ 4,693,458</u>	<u>\$ 6,600,594</u>	<u>\$ 559,042</u>	<u>\$ 10,735,010</u>	<u>\$ 785,969</u>

**NOTE 9: INTERFUND TRANSFERS**

The Village's General Fund made transfers to the Swimming Pool Fund for \$32,451, and to the Internal Service Fund for \$29,268 to provide cash for operations and to provide funds for a reserve balance. The TIF Fund made a transfer to the General Fund for \$19,642 to close the TIF Fund. The Electric Light and Power Fund made transfers to the General Fund for \$8 and to the Internal Service Fund for \$25,122 to provide cash for operations and to provide funds for a reserve balance. The Waterworks Fund made transfers to the General Fund for \$8 and to the Internal Service Fund for \$8,471 to provide cash for operations and to provide funds for a reserve balance. The Sewer Fund made a transfer to the General Fund for \$8 to provide cash for operations.

**NOTE 10: SUBSEQUENT EVENTS**

The Village has evaluated events occurring after the financial statement date through August 31, 2023 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, 2023

	Budgeted Amounts		Actual (Budget Basis)
	Original	Final	
Revenues:			
Property Tax	\$ 590,100	\$ 590,100	\$ 606,519
Replacement Tax	10,000	10,000	20,616
Sales Tax	500,000	500,000	655,904
State Income Tax	525,000	525,000	748,162
Local Use Tax	140,000	140,000	185,700
Excise Tax	85,000	85,000	41,538
Video Gaming Tax	90,000	90,000	114,139
Cannabis Tax	6,000	6,000	7,576
Franchise Tax	25,000	25,000	36,312
Utility Tax	251,000	251,000	247,987
Licenses and Permits	50,740	50,740	91,848
Fines and Penalties	12,400	12,400	6,217
Garbage Collection	252,500	252,500	264,927
Rental/Lease Income	12,250	12,250	6,850
Investment Earnings	5,500	5,500	26,821
Grants	14,500	14,500	295,057
Reimbursements	94,000	94,000	138,036
Donations	16,000	16,000	40,834
Miscellaneous	3,000	3,000	3,454
Debt Proceeds	200,000	200,000	57,238
Total Revenues	2,882,990	2,882,990	3,595,735
Expenditures:			
Current:			
General Government	407,462	407,462	364,150
Public Safety:			
Police	1,432,390	1,432,390	1,487,969
Civil Defense	7,500	7,500	12,263
Highways and Streets	566,880	566,880	480,453
Sanitation	242,000	242,000	260,619
Capital Outlay	58,000	58,000	57,238
Debt Service	30,400	30,400	60,715
Transfers	39,900	39,900	42,054
Total Expenditures	2,784,532	2,784,532	2,765,461
Net Change in Fund Balances	\$ 98,458	\$ 98,458	830,274
Change for modified cash basis reporting			
None			-
As reported on the Statement of Revenues and Expenditures			
Arising From Modified Cash Basis Transactions			\$ 830,274

VILLAGE OF FREEBURG, ILLINOIS

REQUIRED SUPPLEMENTARY INFORMATION  
 BUDGETARY COMPARISON SCHEDULE  
 MODIFIED CASH BASIS  
 TIF FUND  
 FOR THE YEAR ENDED MARCH 31, 2023

	<u>Budgeted Amounts</u>		Actual (Budget Basis)
	<u>Original</u>	<u>Final</u>	
Revenues:			
Property Tax	\$ 231,000	\$ 231,000	\$ 276,316
Investment Earnings	-	-	1,535
Total Revenues	<u>231,000</u>	<u>231,000</u>	<u>277,851</u>
Expenditures:			
General Government	-	-	304,779
Debt Service			
Principal	165,000	165,000	535,000
Interest and Fees	33,000	33,000	7,468
Transfers	-	-	19,642
Total Expenditures	<u>198,000</u>	<u>198,000</u>	<u>866,889</u>
Net Change in Fund Balances	<u>\$ 33,000</u>	<u>\$ 33,000</u>	(589,038)
Change for modified cash basis reporting			
None			-
As reported on the Statement of Revenues and Expenditures Arising From Modified Cash Basis Transactions			<u>\$ (589,038)</u>

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VILLAGE OF FREEBURG, ILLINOIS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS  
ILLINOIS MUNICIPAL RETIREMENT FUND  
MARCH 31, 2023

	<u>2022</u>	<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	\$ 176,613	\$ 178,277	\$ 188,039	\$ 175,047	\$ 159,826	\$ 179,569	\$ 177,838	\$ 166,984
Interest	595,676	579,094	556,659	532,041	516,984	525,190	501,542	466,844
Difference between expected and actual experience	129,209	(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	(384,751)	(348,786)	(313,083)	(332,557)	(322,474)	(340,069)	(302,922)	(240,854)
Net change in total pension liability	516,747	247,524	332,177	323,328	442,811	(108,344)	315,142	506,122
Total pension liability - beginning	8,320,283	8,072,759	7,740,582	7,417,254	6,974,443	7,082,787	6,767,645	6,261,523
Total pension liability - ending	\$ 8,837,030	\$ 8,320,283	\$ 8,072,759	\$ 7,740,582	\$ 7,417,254	\$ 6,974,443	\$ 7,082,787	\$ 6,767,645
Plan Fiduciary Net Position								
Contributions - employer	133,620	162,734	171,378	147,694	167,746	174,004	177,706	186,321
Contributions - employee	94,543	89,524	86,750	82,460	76,557	76,243	76,818	77,063
Net investment income	(1,172,665)	1,414,299	1,067,262	1,179,023	(354,450)	1,093,030	390,015	28,944
Benefit payments, including refunds	(384,751)	(348,786)	(313,083)	(332,557)	(322,474)	(340,069)	(302,922)	(240,854)
Other	57,628	(110,780)	61,094	31,790	49,773	(349,403)	60,649	(83,002)
Net change in plan fiduciary net position	(1,271,625)	1,206,991	1,073,401	1,108,410	(382,848)	653,805	402,266	(31,528)
Plan fiduciary net position - beginning	9,808,119	8,601,128	7,527,727	6,419,317	6,802,165	6,148,360	5,746,094	5,777,622
Plan fiduciary net position - ending	\$ 8,536,494	\$ 9,808,119	\$ 8,601,128	\$ 7,527,727	\$ 6,419,317	\$ 6,802,165	\$ 6,148,360	\$ 5,746,094
Net Pension Liability	\$ 300,536	\$ (1,487,836)	\$ (528,369)	\$ 212,855	\$ 997,937	\$ 172,278	\$ 934,427	\$ 1,021,551
Plan fiduciary net position as a percentage of the total pension liability	96.60%	117.88%	106.55%	97.25%	86.55%	97.53%	86.81%	84.91%
Covered Valuation Payroll	\$ 2,100,956	\$ 1,989,452	\$ 1,927,771	\$ 1,832,439	\$ 1,701,273	\$ 1,694,296	\$ 1,707,064	\$ 1,712,505
Net position liability as a percentage of covered valuation payroll	14.30%	-74.79%	-27.41%	11.62%	58.66%	10.17%	54.74%	59.65%

VILLAGE OF FREEBURG, ILLINOIS

SCHEDULE OF CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND  
MARCH 31, 2023

	2022	2021	2020	2019	2018	2017	2016	2015
Actuarial Determined Contribution	\$ 133,621	\$ 162,736	\$ 171,379	\$ 147,695	\$ 167,746	\$ 174,004	\$ 177,705	\$ 186,321
Contributions in relation to actuarial determined contribution	133,620	162,734	171,378	147,694	167,746	174,004	177,706	186,321
Contribution deficiency (excess)	\$ 1	\$ 2	\$ 1	\$ 1	\$ -	\$ -	\$ (1)	\$ -
Covered Valuation Payroll	2,100,956	1,989,432	1,927,771	1,832,439	1,701,273	1,694,296	1,707,064	1,712,505
Contributions as a percentage of covered valuation payroll	6.36%	8.18%	8.89%	8.06%	9.86%	10.27%	10.41%	10.88%

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Actuarial valuation date for above is December 31, 2022.

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:	21 years
Asset Valuation Method:	5-Year smoothed market; 20% corridor
Actuarial Assumptions:	
Interest Rate	7.25%
Wage Growth	2.75%
Price Inflation	2.25%

VILLAGE OF FREEBURG, ILLINOIS

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS  
MARCH 31, 2023

	<u>Impact Fees</u>	<u>Motor Fuel Tax</u>	<u>Total</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ 30,246	\$ 528,096	\$ 558,342
Total Assets	<u>\$ 30,246</u>	<u>\$ 528,096</u>	<u>\$ 558,342</u>
 <u>Liabilities and Fund Balance</u>			
Liabilities:			
None	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:			
Restricted	30,246	528,096	558,342
Total Fund Balance	<u>30,246</u>	<u>528,096</u>	<u>558,342</u>
Total Liabilities and Fund Balance	<u>\$ 30,246</u>	<u>\$ 528,096</u>	<u>\$ 558,342</u>

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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, 2023

	<u>Impact Fees</u>	<u>Motor Fuel Tax</u>	<u>Total</u>
Revenues:			
Motor Fuel Tax	\$ -	\$ 182,520	\$ 182,520
Grants	-	47,824	47,824
Investment Income	80	11,947	12,027
Total Revenues	<u>80</u>	<u>242,291</u>	<u>242,371</u>
Expenditures:			
Current:			
Highways and Streets	-	121,863	121,863
Total Expenditures	<u>-</u>	<u>121,863</u>	<u>121,863</u>
Excess of Revenues Over Expenditures	80	120,428	120,508
Fund Balance, Beginning of Year	<u>30,166</u>	<u>407,668</u>	<u>437,834</u>
Fund Balance, End of Year	<u>\$ 30,246</u>	<u>\$ 528,096</u>	<u>\$ 558,342</u>

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Freeburg, Illinois as of and for the year ended March 31, 2023, and the related notes to the financial statements, which collectively comprise the Village of Freeburg, Illinois' basic financial statements, and have issued our report thereon dated August 31, 2023.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Village of Freeburg, Illinois' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village of Freeburg, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of the Village of Freeburg, Illinois' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village of Freeburg, Illinois' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Certified Public Accountants  
Alton, Illinois  
August 31, 2023

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

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

**Report on Compliance for Each Major Federal Program**

*Opinion on Each Major Federal Program*

We have audited the Village of Freeburg's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Village of Freeburg's major federal programs for the year ended March 31, 2023. The Village of Freeburg's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Village of Freeburg complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended March 31, 2023.

*Basis for Opinion on Each Major Federal Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Village of Freeburg and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Village of Freeburg's compliance with the compliance requirements referred to above.

*Responsibilities of Management for Compliance*

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Village of Freeburg's federal programs.

*Auditor's Responsibilities for the Audit of Compliance*

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Village of Freeburg's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Village of Freeburg's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Village of Freeburg's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Village of Freeburg's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Village of Freeburg's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### Report on Internal Control over Compliance

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Certified Public Accountants  
Alton, Illinois  
August 31, 2023

VILLAGE OF FREEBURG, ILLINOIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED MARCH 31, 2023

<u>Federal Grantor/ Pass-through Grantor/ Program Title</u>	<u>Assistance Listing Number</u>	<u>Agency or Pass-through Number</u>	<u>Program or Award Amount</u>	<u>Federal Disbursements/ Expenditures</u>
<u>Department of the Treasury</u>				
Passed through the State of Illinois:				
Coronavirus State & Local Fiscal Recovery Funds	21.027		\$ 288,636	\$ <u>288,636</u>
<u>Environmental Protection Agency</u>				
Passed through the Illinois Environmental Protection Agency:				
Capitalization Grants for Clean Water	66.458	L175360	\$ 1,513,791	<u>1,513,791</u>
Total Federal Awards				\$ <u>1,802,427</u>

No amounts were passed through to Sub-recipients

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See notes to schedule of expenditures of federal awards

**VILLAGE OF FREEBURG, ILLINOIS**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
MARCH 31, 2023**

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

General

The accompanying Schedule of Federal Awards presents the activity of all federal award programs of Village of Freeburg, Illinois. The Village's reporting entity is defined in Note 1 to the Village's financial statements. Federal awards passed through other government agencies are included on the schedule.

Basis of Accounting

The accompanying Schedule of Federal Awards is presented using the modified cash and the modified accrual basis of accounting, which are described in Note 1 to the Village's financial statements.

Noncash Assistance, Federal Insurance and Loans/Loan Guarantees

The Village did not receive any noncash assistance, federal guaranteed loans or federal insurance for any of its programs for the year ended March 31, 2023.

Subrecipient Monitoring

The Village did not provide any funds to subrecipients for federal funds.

Indirect Cost Rate

The Village elected to use the de minimis indirect cost rate of 10%.

VILLAGE OF FREEBURG, ILLINOIS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
MARCH 31, 2023

Part 1 -- Summary of Auditor's Results

- (a) The independent accountants' report expresses an unmodified opinion on the governmental activities and the business-type activities and fund financial statements.
- (b) No significant deficiencies or material weaknesses in internal control were disclosed during the audit of the financial statements which would be required to be reported in accordance with Government Auditing Standards.
- (c) No instances of noncompliance material to the financial statements were disclosed during the audit which would be required to be reported in accordance with Governmental Auditing Standards.
- (d) No significant deficiencies or material weaknesses in internal control over major federal programs were disclosed by the audit of the financial statements of the City.
- (e) An unmodified opinion was issued in the report on compliance for major programs.
- (f) The audit did not disclose any findings required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.
- (g) The Village's major program is Capitalization Grants for Clean Water – Assistance Listing #66,458.
- (h) The dollar threshold to distinguish between Type A and Type B programs is \$750,000.
- (i) The Village did not qualify as a low-risk auditee under Section .530.

Part 2 -- The Village has no findings to the financial statements that are required to be reported in accordance with GAGAS.

Part 3 -- The Village has no findings or questioned costs for federal awards

VILLAGE OF FREEBURG, ILLINOIS

SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS  
MARCH 31, 2023

None

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**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, 2023, 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, 2023, 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  
August 31, 2023