

REGULAR BOARD MEETING AGENDA – OCTOBER 1, 2018 - 7:30 P.M.

1. Call to Order
2. Pledge of Allegiance
3. Roll Call
4. Minutes of Previous Meeting
 - 4 – 1. Regular Board Meeting Minutes September 17, 2018 – **Exhibit A**
5. Finance
 - 5 – 1. Finance Committee Meeting – Wednesday, September 26, 2018 - 5:45 p.m. – **Exhibit B**

5 – a. Board Report - MFT:	\$ 23,991.22
5 – b. Board Report – Utility Refunds:	\$ 365.76
5 – c. Board Report – ACH Transfer/IMEA Bill	\$ 322,376.63
5 – d. Board Report - General:	\$ 378,215.19
 - 5 – 2. Recommend FY2018 Audit for Approval – **Exhibit C**
6. Treasurer’s Report
7. Attorney’s Report
8. ESDA Report – October 1, 2018 Report – **Exhibit D**
9. Public Participation
10. Reports and Correspondence
 - 10 – 1. Zoning Administrator’s October 1, 2018 Report – **Exhibit E**
11. Recommendations of Boards and Commissions
12. Contracts, Releases, Agreements and Annexations – See Item #14 -1 below
13. Bids
 - 13 – 1. Byrne and Jones Construction Bid for the Belleville Street Project – **Exhibit F**
14. Resolutions
 - 14 – 1. Resolution #18-07: A Resolution of the Village of Freeburg Authorizing the Mayor to Execute and The Village to Enter into an Intergovernmental Agreement with the Freeburg Fire Protection District, Freeburg Community Consolidated District #70 and Freeburg Community High School District #77 – **Exhibit G**
15. Ordinances
 - 15 – 1. Ordinance #1667 – An Ordinance Amending Chapter 10 of the Revised Code of Ordinances (Net Metering Application) – **Exhibit H**
 - 15 – 2. Ordinance #1668 – An Ordinance Amending Chapter 7 of the Revised Code of Ordinances (Raffle License Requirement) – **Exhibit I**
16. Old Business
17. New Business
18. Appointments
19. Committee Meeting Minutes/Recommendations
 - 19 – 1. Legal/Ordinance Committee Meeting – Wednesday, September 26, 2018 - 5:30 p.m. - **Exhibit J**
 - 19-1a. Recommend Approval of Net Metering Application – see Item #15-1 above
 - 19-1b. Recommend Acceptance of Byrne and Jones Construction Bid not to exceed \$95,816.83 for the Belleville Street Project – see Item #13-1 above
 - 19-1c. Recommend Revision to Raffle License Requirements – see Item #15-2 above
 - 19 – 2. Personnel/Police Committee Meeting – Wednesday, September 26, 2018 – 6:00 p.m. – **Exhibit K**
 - 19-2a. Recommend Part-Time Police Officer Hire of Jacob Hoffman
20. Upcoming Meetings
 - 20 – 1. Combined Planning and Zoning Board – Tuesday, October 9, 2018 – 6:00 p.m.
 - 20 – 2. Electric Committee Meeting – Wednesday, October 10, 2018 – 5:30 p.m.
 - 20 – 3. Water/Sewer Committee Meeting – Wednesday, October 10, 2018 – 5:45 p.m.
 - 20 – 4. Streets Committee Meeting – Wednesday, October 10, 2018 – 6:00 p.m.
 - 20 – 5. Board Meeting – Monday, October 15, 2018 - 7:30 p.m.
21. Village President’s and Trustees’ Comments
22. Staff Comments
23. Adjournment

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

VILLAGE PRESIDENT
Seth Speiser

VILLAGE CLERK
Jerry Menard

VILLAGE TRUSTEES
Ray Matchett, Jr.
Mike Blaies
Denise Albers
Dean Pruett
Michael Heap
Lisa Meehling

VILLAGE TREASURER
Bryan A. Vogel

VILLAGE OF FREEBURG

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

VILLAGE OF FREEBURG, ILLINOIS BOARD MEETING MINUTES MONDAY, SEPTEMBER 17, 2018 @ 7:30 P.M.

VILLAGE ADMINISTRATOR
Tony Funderburg

PUBLIC WORKS DIRECTOR
John Tolan

POLICE CHIEF
Michael J. Schutzenhofer

ESDA COORDINATOR
Eugene Kramer

ZONING ADMINISTRATOR
Matt Trout

VILLAGE ATTORNEY
Weilmuenster & Keck, P.C.

CALL TO ORDER: Mayor Seth Speiser called the Regular Board Meeting to order at 7:30 p.m., on Monday, September 17, 2018, in the Freeburg Municipal Board Room.

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

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

EXHIBIT A:

Mayor Speiser stated we have the minutes of the Regular Board Meeting Tuesday, September 4, 2018 for approval.

Trustee Elizabeth (Lisa) Meehling motioned to accept the minutes from the Regular Board Meeting Tuesday, September 4, 2018 and Trustee Denise Albers. seconded the motion. All voting aye, the motion carried.

TREASURER'S REPORT: None.

ATTORNEY'S REPORT: None.

EXHIBIT B:

ESDA REPORT: Mayor Speiser called on ESDA Coordinator Gene Kramer. ESDA Coordinator Gene Kramer updated us on his ESDA Report on the following:

1. IEMA 2018 Training Conference Material.
2. Teleconference held with National Weather Service on Heavy Rain Event.
3. Maintain communications with St. Joseph Church/School officials as to heavy rain event expected.
4. Maintained "cell texting" to our Public Works Director, John Tolan, on radar locations of heavy rainfall.
5. Conducted Outdoor Tornado Siren testing on Tuesday, September 4, 2018.

Village of Freeburg Board Meeting Minutes
Tuesday, September 17, 2018
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6. Conducted Countywide ARES/Races communications test from Freeburg ESDA office.
7. Conducting the first Saturday Morning meeting of the local ESDA Shelter managers and communication personnel.
8. Involved with the Salvation Army Team Emergency Radio Network (SATERN) as it relates to any Health & Welfare requests using point to point HF amateur radio communications involving Hurricane Florence.

PUBLIC PARTICIPATION: None.

REPORTS AND CORRESPONDENCE:

EXHIBIT C:

ZONING ADMINISTRATOR'S REPORT:

1. Zoning Administrator Report: Mayor Speiser asked does anyone have questions on the Zoning Report for Zoning Administrator Matt Trout. Mayor Speiser stated hearing none we will move forward.

RECOMMENDATIONS OF BOARDS AND COMMISSIONS: None.

EXHIBIT D:

Mayor Speiser stated on Tuesday, September 11, 2018, the Combined Planning and Zoning Board held a meeting to hear the Area Bulk Variance request by Michael Brueggemann. After discussion the Combined Planning and Zoning Board members approved the request with 4 yes votes and 2 no votes.

CONTRACTS, RELEASES, AGREEMENTS & ANNEXATIONS: None.

BIDS: None.

EXHIBIT E:

RESOLUTIONS: Mayor Speiser stated we have Resolution #18-06. A Resolution of the Village of Freeburg Authorizing the Mayor to Execute and the Village to Accept an Encroachment Agreement from MCI Communication Services, Inc..

Trustee James (Mike) Blaies motioned to adopt Resolution #18-06 by title only and Trustee Denise Albers seconded the motion. ROLL CALL: Trustee James (Mike) Blaies – aye; Trustee Denise Albers – aye; Trustee Elizabeth (Lisa) Meehling. – aye; Trustee Michael (Mike) Heap – aye; Trustee Bert (Dean) Pruett – aye; Trustee Ramon Matchett, Jr. – aye; (6 ayes, 0 nays, 0 absent). **All voting aye, the motion carried.**

EXHIBIT F:

ORDINANCES: Mayor Speiser stated we have Ordinance #1666, An Ordinance Authorizing the Village to Enter into and the Mayor to Execute an Intergovernmental Agreement between the Village of Freeburg, Illinois Police Department and Metropolitan Enforcement Group of Southwestern Illinois.

Trustee Ramon Matchett, Jr. motioned to adopt Ordinance #1666 by title only and Trustee Elizabeth (Lisa) Meehling seconded the motion. ROLL CALL: Trustee Ramon Matchett, Jr. – aye; Trustee Elizabeth (Lisa) Meehling – aye; Trustee Michael (Mike) Heap – aye; Trustee Denise Albers – aye; Trustee James (Mike) Blaies – aye; Trustee Bert (Dean) Pruet – aye; (6 ayes, 0 nays, 0 absent). **All voting aye, the motion carried.**

OLD BUSINESS: None.

NEW BUSINESS: None.

APPOINTMENTS: None.

COMMITTEE MEETING REPORTS:

EXHIBIT G:

Electric Committee Meeting:

Trustee James (Mike) Blaies called the meeting of Electric Committee to order at 5:30 p.m. on Wednesday, September 12, 2018.

The following item or items were talked about or discussed:

OLD BUSINESS:

1. Freeburg High School Lighting Project: Trustee Blaies said Head Lineman Shane Krauss advised the committee that Country Mart finally got everything submitted, \$10,308.64 we will qualify for. We should have around \$10K left over and we will use that for the led lighting for the village. Trustee Blaies stated Public Works Director John Tolan advised the committee we should receive more money after March 31, 2019. The committee agreed to work with high school on next round of money.

NEW BUSINESS:

1. Max Salman and Andy Tolan Step Increase: Trustee Blaies stated Max Salman and Andy Tolan have met the requirements, and are eligible to move to Step 3 at \$28.58 per hour.

Trustee James (Mike) Blaies motioned to recommend Max Sallman receive his Step 3 increase retroactive to August 23, 2018 at a rate of \$28.58 per hour and Andy Tolan receive his Step 3 increase retroactive to August 29, 2018 at a rate of \$28.58 per hour and Trustee Elizabeth (Lisa) Meehling seconded the motion. ROLL CALL: Trustee James (Mike) Blaies – aye; Trustee Elizabeth (Lisa) Meehling – aye; Trustee Ramon Matchett, Jr. – aye; Trustee Bert (Dean) Pruet – aye; Trustee Denise Albers – aye; Trustee Michael (Mike) Heap – aye; (6 ayes, 0 nays, 0 absent). **All voting aye, the motion carried.**

2. MCI Agreement: Trustee Blaies said we discussed the MCI Agreement. Which we just passed under Resolutions on the agenda.

OLD BUSINESS: None.

EXHIBIT H:

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

Trustee Bert (Dean) Pruettt called the meeting of Electric Committee to order at 5:45 p.m. on Wednesday, September 12, 2018.

The following item or items were talked about or discussed:

OLD BUSINESS:

1. New Sewer Plant: Trustee Pruettt said we receive our presentation checklists that were created by Water/Sewer Department Leader Gregg Blomenkamp. Gregg would like for everyone to give their first impressions of every company.
2. Sewer issues: Trustee Pruettt said Public Works Director John Tolan said we had to pump out a couple of locations with the recent large rain event. Overall we handled it very well.
3. West Apple Street/ Schiermeier Road/Old Freeburg Road Water Line Extension: Trustee Pruettt stated Mr. Peek advised us the plans are about 90% done in preparation to apply for the EPA permits. This should be done soon.
4. East and West Tower Work: Trustee Pruettt stated Public Works Director John Tolan said the EPA inspector was here and we had no violations. But was not pleased with the SAVE water tower leaks, and said the East tower needs painting.

NEW BUSINESS:

1. Public Works Overtime Comparison: Trustee Pruettt stated the comparison are down substantially this year.

EXHIBIT I:

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

Trustee Ramon Matchett, Jr. reported on the Public Property Committee Meeting held on Wednesday, September 12, 2018 at 6:03 p.m.

The following items were talked about or discussed:

POOL: OLD BUSINESS:

1. Pool: Trustee Matchett stated Village Administrator Tony Funderburg advised the committee we have received the 2017 grant money, but not the 2016. Trustee Matchett said Public Works Director John Tolan said they will finish winterizing the pool towards the end of September. Trustee Matchett said we are not looking at any large projects to do the sewer plant and police addition going on right now. We will work on the inside of the swimming pool bath house.

NEW BUSINESS:

1. St. Agatha School Annual Auction Request for Donation: Trustee Matchett said the committee agreed to donate a 10-day pool pass to St. Agatha Annual Auction.

STREETS:

OLD BUSINESS:

1. East Apple Street Proposed Repair: Trustee Matchett said TWM provided a cost summary sheet which amounted to over \$157,000 for the committee to review. Trustee Matchett said now we have that information and can incorporate it into the 3-to 5- year plan.
2. Drainage Problem Areas (Hill Mine Road)/Stormwater Run-Off: Trustee Matchett said Public Works Director John Tolan said with the substantial rain, Hill Mine Road had some water.
3. Customer Issues: Trustee Matchett said Public Works Director John Tolan said he received a work order for the 400 block of Railroad Street that was in bad shape. Public Works Director John Tolan said they fixed it with the recent round of oil and chipping.
4. MFT Bid: Trustee Matchett said Belleville Street in front of the Post Office the oiling and chipping is done. They ended up doing a little more than they thought. The information to repair Belleville Street in front of the post office we received that amount. The rock will be paid for out of MFT. The other costs which amount to \$82, 500 will come from streets. Trustee Matchett said right now, we would like to bid it and see how it comes out. Trustee Matchett said we will have some of the village workers do some of the work.
5. Cemetery Road Parking Issue: Trustee Matchett said since the no parking on either side of Cemetery Road is already in effect, Public Works Director John Tolan will start putting up the signs shortly.

NEW BUSINESS:

1. St. Joseph Knights of Columbus Intellectual Disabilities Fund Drive Request: Trustee Matchett said the Knights of Columbus will be holding their Intellectual Disabilities Fund Drive on Saturday, September 22nd and Sunday, September 23rd. The committee agreed to their request.
2. St. Paul's Street Closure Request on September 14, 2018: Trustee Matchett said St. Paul's Church requested for street closure on West White Street between South Monroe and North Belleville Streets for their movie night, and the committee was fine with the request.
3. Ordinance #1666 – MEGSI Agreement: Trustee Matchett stated we had Ordinance #1666 MEGSI Agreement, which was passed under Ordinances earlier on the agenda.

UPCOMING MEETINGS:

Sewer Plant RFQ Presentations – Tuesday, September 18, 2018 – 5:30 p.m. and 6:30 p.m.
Sewer Plant RFQ Presentations – Tuesday, September 25, 2018 – 5:30 p.m. and 6:30 p.m.
Legal/ Ordinance Committee Meeting – Wednesday, September, 26, 2018 – 5:30 p.m.
Finance Committee Meeting – Wednesday, September 26, 2018 – 5:45 p.m.
Personnel/Police Committee Meeting – Wednesday, September 26 2018 – 6:00 p.m.
Board Meeting – Monday, October 1, 2018 – 7:30 p.m.

VILLAGE MAYOR, VILLAGE CLERK & TRUSTEES' COMMENTS:

Trustee Bert (Dean) Pruett – Public Works Department did a great job keeping up with all of the rain we got.

Trustee Ramon (Ray) Matchett, Jr. – No thank you.

Trustee James (Mike) Blaies – Trustee Blaies aske Public Works Director John Tolan a question about the generating of electric over the week end. Public Works Director John Tolan answered Trustee Blaies question.

Village Clerk Jerry Menard – No thank you.

Trustee Michael (Mike) Heap – No thank you.

Trustee Elizabeth (Lisa) Meehling – – No thank you.

Trustee Denise Albers – No thank you.

STAFF COMMENTS:

ESDA Coordinator Gene Kramer – He would like to remind everyone on September 20th FEMA is going to try first time test. This test will be on T.V. and then next on your cell phones. If there is a glitch anywhere along the line it will be cancelled and repeated on October 3rd at the same time 1:18 and 1:20.

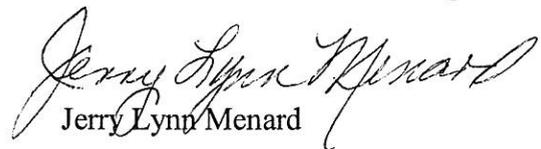
Zoning Administrator Matt Trout – The Chili Cook Off is September 29th.

Public Works Director John Tolan – John said he just wanted to thank Matt for he did a good job on the MCI Agreement.

ADJOURNMENT:

Mayor Speiser called for a motion to adjourn the meeting.

Trustee James (Mike) Blaies motioned to adjourn the Regular Board meeting of Monday,, September 17, 2018 at 8:00 p.m. and Trustee Denise Albers seconded the motion. All voting aye, the motion carried.


Jerry Lynn Menard
Village Clerk

VILLAGE PRESIDENT

Seth Speiser

VILLAGE CLERK

Jerry Menard

VILLAGE TRUSTEES

Ray Matchett, Jr.

Mike Blaies

Denise Albers

Dean Pruett

Michael Heap

Lisa Meehling

VILLAGE TREASURER

Bryan A. Vogel

VILLAGE OF FREEBURG

FREEBURG MUNICIPAL CENTER

14 SOUTHGATE CENTER, FREEBURG, IL 62243

PHONE: (618) 539-5545 • FAX: (618) 539-5590

Web Site: www.freeburg.com

Finance Committee Meeting

(Finance/Industrial Park/Economic Development/Budget)
(Albers/Blaies/Matchett/Pruett)

Wednesday, September 26, 2018 at 5:45 p.m.

VILLAGE ADMINISTRATOR
Tony FunderburgPUBLIC WORKS DIRECTOR
John TolanPOLICE CHIEF
Michael J. SchutzenhoferESDA COORDINATOR
Eugene KramerZONING ADMINISTRATOR
Matt TroutVILLAGE ATTORNEY
Weilmuenster & Keck, P.C.

Chairperson Denise Albers officially called the meeting of the Finance Committee to order at 6:05 p.m. on Wednesday, September 26, 2018. Those in attendance were Chairperson Denise Albers, Trustee Mike Blaies, Trustee Ray Matchett, Trustee Dean Pruett, Mayor Seth Speiser, Treasurer Bryan Vogel, Trustee Lisa Meehling, Village Clerk Jerry Menard, Village Attorney Fred Keck, Public Works Director John Tolan (absent), Village Administrator Tony Funderburg, Finance Clerk Debbie Pierce and Office Manager Julie Polson. Guest present: Janet Baechle.

- A. REVIEW OF BOARD LISTS:** Enterprise Rent-a-Car, \$197.87 – rental car needed for a car that was damaged by us and needed repair; BHMG, \$20,500.00 – Neshap compliance, multiyear contract; Exchange, \$1318.93 – Debbie will place money in an exchange account for when we will be reimbursed – dues and Tony's conference. Trustee Albers asked how the cell phone policy works, and Tony advised the employee receives a \$22.00 credit towards their monthly phone plan and the employee pays the rest. Julie confirmed they buy their own phones. Tony stated he and Julie are working on this program now to get it more up to date.
- B. REVIEW OF INVESTMENTS:** Treasurer Vogel said we have \$380,000 in CDs up for renewal. He will go out for bids and submit the proposal tomorrow asking for due date of Monday. Bryan said the interest rates have changed fairly substantially within the last 6 months. The question is what is going to happen in the future. He feels if he can negotiate the early withdrawal penalty down, we should take the ten-year option.
- C. INCOME STATEMENT:** None.
- D. TREASURER'S REPORT:** Treasurer Vogel said the audit numbers are good, with a couple of hiccups. We are about \$40,000 dollar for dollar ahead from this time last year. He explained the hiccups come from certain funds that did better than others. He thought water could use a little tweaking. He doesn't see any issues or problems. He further said our liabilities went down and cash on hand went up.
- E. OLD BUSINESS:**
- Approval of August 29, 2018 Minutes: Trustee Dean Pruett motioned to approve the August 29, 2018 minutes and Trustee Ray Matchett seconded the motion. All voting yea, the motion carried.
 - Attorney Invoices: No questions.
 - Newsletter: Trustee Albers said the latest edition looked good. Julie advised she won't be working on the next one for a while. No-one else had any comments.
 - FY 2018 Audit: Trustee Dean Pruett motioned to recommend to the full Board the FY2018 Audit for approval and Trustee Ray Matchett seconded the motion. All voting yea, the motion carried.

F. NEW BUSINESS:

1. Computron Quote for Phone System: Tony advised this is a whole new system, and the next step would be to obtain further quotes. Trustee Denise Albers advised she would like comparison quotes. She used Commercial State Telephone.
2. Executive Session for Real Estate Transactions, 5 ILCS 120/2-(c)5 and Potential Litigation, 5 ILCS 120/2-(c)11:

EXECUTIVE SESSION

6:26 P.M.

Trustee Dean Pruett motioned to enter into Executive Session at 6:26 p.m. citing real estate transactions, 5 ILCS 120/2-(c)5 and potential litigation, 5 ILCS, 120/2-(c)(11), and Trustee Ray Matchett seconded the motion. All voting aye, the motion carried.

EXECUTIVE SESSION ENDED

6:44 P.M.

The committee meeting reconvened at 6: 44 p.m.

- G. PUBLIC PARTICIPATION:** Janet asked Bryan if there are municipal bonds available, and he said they would be on the open market.
- H. ADJOURN:** *Trustee Dean Pruett motioned to adjourn the meeting at 6:44 p.m. and Trustee Ray Matchett seconded the motion. All voting yea, the motion carried.*



Julie Polson
Office Manager

SYS DATE: 08/29/18
 FROM: 07/29/18

Village of Freeburg
 A / P B O A R D L I S T
 REGISTER # 987
 Wednesday August 29, 2018

SYS TIME: 14:10
 [NB]

TO: 09/29/18

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
ALTEC INDUSTRIES INC 11006432	53-40-613	08/29/18	EL SUPPLIES, VEHICLES	54879	88.68	88.68
AMANN, MATT MEDICAL 8/29/18	53-40-534	08/29/18	EL MEDICAL	54880	112.92	112.92
ANIXTER POWER SOLUTIONS, LLC 3984745-00	53-40-653	08/29/18	EL SMALL TOOLS	54881	10.00	10.00
AZAVAR AUDIT SOLUTIONS 14755	01-11-539	08/29/18	AD OTHER PROF SERVICES	54882	11.30	11.30
BELLEVILLE SUPPLY COMPANY 0518086-IN	52-43-652	08/29/18	SR OPERATING SUPPLIES	54883	96.24	96.24
BOBCAT OF ST. LOUIS W22017	01-41-512 51-42-512 52-43-512 53-40-512	08/29/18	ST SERVICES, EQUIPMT WR SERVICES, EQUIPMT SR SERVICES, EQUIPMT EL SERVICES, EQUIPMT	54884	774.99	193.74 193.75 193.75 193.75
BOEVING, JOEL AUGUST 2018	01-21-670	08/29/18	PD POLICE CANINE	54885	49.44	49.44
CLEAN THE UNIFORM CO 30001983	HIGHLAND 51-42-471 52-43-471 53-40-471 51-42-652 52-43-652 53-40-652	08/29/18	WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL WR OPERATING SUPPLIES SR OPERATING SUPPLIES EL OPERATING SUPPLIES	54886	1452.35	69.19 69.19 69.19 18.38 18.38 18.39
30003535	51-42-471 52-43-471 53-40-471 51-42-652 52-43-652 53-40-652		WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL WR OPERATING SUPPLIES SR OPERATING SUPPLIES EL OPERATING SUPPLIES			69.19 69.19 69.19 41.30 41.30 41.30
3000367	51-42-471 52-43-471 53-40-471 51-42-652 52-43-652 53-40-652		WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL WR OPERATING SUPPLIES SR OPERATING SUPPLIES EL OPERATING SUPPLIES			69.19 69.19 69.19 30.05 30.05 30.05
30005206	51-42-471 52-43-471 53-40-471		WR UNIFORM RENTAL SR UNIFORM RENTAL EL UNIFORM RENTAL			69.19 69.19 69.19

SYS DATE: 08/29/18
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TO: 09/29/18

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
	51-42-652		WR OPERATING SUPPLIES		18.38	
	52-43-652		SR OPERATING SUPPLIES		18.38	
	53-40-652		EL OPERATING SUPPLIES		18.39	
30006859	51-42-471		WR UNIFORM RENTAL		69.19	
	52-43-471		SR UNIFORM RENTAL		69.19	
	53-40-471		EL UNIFORM RENTAL		69.19	
	51-42-652		WR OPERATING SUPPLIES		30.05	
	52-43-652		SR OPERATING SUPPLIES		30.05	
	53-40-652		EL OPERATING SUPPLIES		30.05	
COMPUTRON 67286		08/29/18		54887	957.83	
	01-11-539		AD OTHER PROF SERVICES		39.60	
	01-11-835		AD EQUIPMENT, COMP		111.97	
	01-21-539		PD OTHER PROF SERVICES		39.60	
	01-21-835		PD TOBACCO COMPLIANCE GRANT		111.97	
	51-42-539		WR OTHER PROF SERVICES		39.60	
	51-42-835		WR COMPUTER		178.63	
	52-43-539		SR OTHER PROF SERVICES		39.60	
	52-43-835		SR COMPUTER		178.63	
	53-40-539		EL OTHER PROF SERVICES		39.60	
	53-40-835		EL COMPUTERS		178.63	
CORE & MAIN, LP J290824		08/29/18		54888	126.11	
	51-42-615		WR SUPPL, INFRASTRUCTURE		126.11	
COVENTRY HEALTH CARE 82317788		08/29/18		54889	30927.75	
	01-00-151		DUE FROM EMPLOYEE INSURANCE		2090.54	
	01-11-451		AD HEALTH INSURANCE		532.88	
	01-16-451		ZN HEALTH INSURANCE		799.32	
	01-21-451		PD HEALTH INSURANCE		11293.05	
	01-41-451		ST HEALTH INSURANCE		1970.64	
	51-42-451		WR HEALTH INSURANCE		3352.04	
	52-43-451		SR HEALTH INSURANCE		2403.10	
	53-40-451		EL HEALTH INSURANCE		8486.18	
FLETCHER-REINHARDT CO. S1173918.001 S1183166.001		08/29/18		54890	4772.00	
	53-40-898		EL NEW DEVELOPMENT INFRASTRUCTUR		2752.50	
	53-40-615		EL SUPPL, INFRASTRUCTURE		2019.50	
FREEBURG PRINTING & PUBLISHING 107351		08/29/18		54891	88.35	
	01-16-553		ZO PUBLISHING, ADVERTMT		37.05	
	01-41-553		ST PUBLISHING, ADVERTMT		51.30	
FREEBURG TOWNSHIP SEPT 2018		08/29/18		54892	23.92	
	01-41-571		ST UTILITIES		23.92	
GLOBAL TECHNICAL SYSTEMS, INC		08/29/18		54893	10713.64	

SYS DATE: 08/29/18
FROM: 07/29/18

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 987
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SYS TIME: 14:10
[NB]

TO: 09/29/18

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
103001336-1	01-21-890.3 01-00-195		PD OTHR IMPR/INTEROPERABILITY RA EXCHANGE		4285.46 6428.18	
GRAINGER 9878864207	53-40-620	08/29/18	EL POWER PLANT PARTS	54894	336.70	336.70
HEAP, MIKE 2018 IML	01-11-560 51-42-560 52-43-560 53-40-560	08/29/18	AD IML CONFERENCE WR IML CONFERENCE SR IML CONFERENCE EL IML CONFERENCE	54895	296.00	74.00 74.00 74.00 74.00
HERZING, DENNIS MEDICAL 8/29/18	01-11-534.1 51-42-534.1 52-43-534.1 53-40-534.1	08/29/18	AD MEDICAL/RETIREEES WR MEDICAL/RETIREEES SR MEDICAL/REITREES EL MEDICAL/RETIREEES	54896	525.38	131.35 131.35 131.35 131.33
KRAMPER, JANE MEDICAL 8/29/18	01-11-534 51-42-534 52-43-534 53-40-534	08/29/18	AD MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	54897	33.29	4.16 8.32 8.32 12.49
KRAUSS SHANE MEDICAL 8/29/18	53-40-534	08/29/18	EL MEDICAL	54898	50.46	50.46
MATCHETT, RAY 2018 IML	01-11-560 51-42-560 52-43-560 53-40-560	08/29/18	AD IML CONFERENCE WR IML CONFERENCE SR IML CONFERENCE EL IML CONFERENCE	54899	296.00	74.00 74.00 74.00 74.00
MEEHLING, LISA 2018 IML	01-11-560 51-42-560 52-43-560 53-40-560	08/29/18	AD IML CONFERENCE WR IML CONFERENCE SR IML CONFERENCE EL IML CONFERENCE	54900	296.00	74.00 74.00 74.00 74.00
SALLMAN, MAX MEDICAL 8/29/18	53-40-534	08/29/18	EL MEDICAL	54901	816.55	816.55
SCHUTZENHOFER, MICHAEL 2018 IML	01-11-560 51-42-560 52-43-560 53-40-560	08/29/18	AD IML CONFERENCE WR IML CONFERENCE SR IML CONFERENCE EL IML CONFERENCE	54902	296.00	74.00 74.00 74.00 74.00

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SPEISER, SETH 2018 IML	01-11-560	08/29/18	AD IML CONFERENCE	54903	296.00	74.00
	51-42-560		WR IML CONFERENCE			74.00
	52-43-560		SR IML CONFERENCE			74.00
	53-40-560		EL IML CONFERENCE			74.00
STATE CHEMICAL SOLUTIONS 900620153	52-43-656	08/29/18	SR CHEMICALS	54904	470.17	470.17
TITAN INDUSTRIAL CHEMICALS 9310	01-11-659	08/29/18	AD OTHER GEN SUPPLIES	54905	224.59	56.15
	51-42-659		WR OTHER GEN SUPPLIES			56.15
	52-43-659		SR OTHER GEN SUPPLIES			56.15
	53-40-659		EL OTHER GEN SUPPLIES			56.14
TROUT, MATTHEW MEDICAL 8/29/18	01-16-534	08/29/18	ZO MEDICAL	54906	5.72	5.72
TROUT, MATTHEW 2018 IML	01-11-560	08/29/18	AD IML CONFERENCE	54907	296.00	74.00
	51-42-560		WR IML CONFERENCE			74.00
	52-43-560		SR IML CONFERENCE			74.00
	53-40-560		EL IML CONFERENCE			74.00
UNUM LIFE INSURANCE CO OF AME SEPT 2018	01-11-451	08/29/18	AD HEALTH INSURANCE	54908	187.46	4.84
	01-16-451		ZN HEALTH INSURANCE			6.45
	01-21-451		PD HEALTH INSURANCE			61.47
	01-41-451		ST HEALTH INSURANCE			21.29
	51-42-451		WR HEALTH INSURANCE			21.93
	52-43-451		SR HEALTH INSURANCE			17.74
	53-40-451		EL HEALTH INSURANCE			53.74
WATTS, JANET MEDICAL 8/29/18	01-21-534	08/29/18	PD MEDICAL	54909	119.36	119.36
** TOTAL CHECKS ISSUED					54751.20	
TOTAL FOR REGULAR CHECKS:					54,751.20	

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ASPHALT SALES & PRODUCTS		08/29/18		1573	2643.31	
29894	15-41-891.1		MFT COLD PATCH			1278.10
29908	15-41-891.1		MFT COLD PATCH			1365.21
CHRIST BROS. PRODUCTS LLC		08/29/18		1574	237.47	
3962	15-41-891.6		MFT HOT MIX ASPHALT			237.47
** TOTAL CHECKS ISSUED					2880.78	
TOTAL FOR REGULAR CHECKS:					2,880.78	

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PAYABLE TO INV NO	GL NO	CHECK DATE DESCRIPTION	CHECK NO	AMOUNT	DISTR
UMB BANK N.A. 583837	60-40-500	08/29/18 BOND EXPENSE	254	291.50	291.50
** TOTAL CHECKS ISSUED				291.50	
TOTAL FOR REGULAR CHECKS:				291.50	

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AFFORDABLE AUTOMOTIVE 2820	01-21-513	09/05/18	54910	PD SERVICES, VEHICLE	213.94	213.94
ANIXTER POWER SOLUTIONS, LLC		09/05/18	54911		1476.64	
3985592-00	53-40-615			EL SUPPL, INFRASTRUCTURE		489.24
3985592-01	53-40-653			EL SMALL TOOLS		33.60
3985592-02	53-40-615			EL SUPPL, INFRASTRUCTURE		953.80
AT&T		09/05/18	54912		511.03	
6185390208	9/17 52-43-552			SR TELEPHONE		52.06
6185392107	9/17 52-43-552			SR TELEPHONE		104.21
6185393094	9/18 52-43-552			SR TELEPHONE		47.35
6185393654	9/17 52-43-552			SR TELEPHONE		49.45
6185394830	9/18 52-43-552			SR TELEPHONE		54.52
6185394835	9/18 52-43-552			SR TELEPHONE		54.51
6185395625	9/18 52-43-552			SR TELEPHONE		49.87
6185395916	9/17 52-43-552			SR TELEPHONE		47.35
6185399719	9/17 53-40-552			EL TELEPHONE		51.71
BESHEARS, DAVID MEDICAL	9/05/18	09/05/18	54913		9066.19	
9/05/18	01-41-534			ST MEDICAL		2719.86
	51-42-534			WR MEDICAL		3626.48
	52-43-534			SR MEDICAL		1359.93
	53-40-534			EL MEDICAL		1359.92
CHARTER COMMUNICATIONS		09/05/18	54914		1067.33	
24538082118	01-11-539			AD OTHER PROF SERVICES		53.43
	51-42-539			WR OTHER PROF SERVICES		53.43
	52-43-539			SR OTHER PROF SERVICES		53.43
	53-40-539			EL OTHER PROF SERVICES		53.42
30451082418	01-11-539			AD OTHER PROF SERVICES		12.50
	51-42-539			WR OTHER PROF SERVICES		12.50
	52-43-539			SR OTHER PROF SERVICES		12.50
	53-40-539			EL OTHER PROF SERVICES		12.49
30915082418	01-21-552			PD TELEPHONE		131.50
31145082318	01-41-539			ST OTHER PROF SERVICES		41.15
	51-42-539			WR OTHER PROF SERVICES		41.15
	52-43-539			SR OTHER PROF SERVICES		41.15
	53-40-539			EL OTHER PROF SERVICES		41.16
35120082718	01-11-539			AD OTHER PROF SERVICES		56.25
	01-21-539			PD OTHER PROF SERVICES		56.25
	51-42-539			WR OTHER PROF SERVICES		112.50
	52-43-539			SR OTHER PROF SERVICES		112.50
	53-40-539			EL OTHER PROF SERVICES		112.50
5164082718	01-11-539			AD OTHER PROF SERVICES		14.38
	51-42-539			WR OTHER PROF SERVICES		14.38

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	52-43-539		SR OTHER PROF SERVICES		14.38	
	53-40-539		EL OTHER PROF SERVICES		14.38	
CHIEF SUPPLY 64961	01-21-471	09/05/18	PD UNIFORM ALLOWANCE	54915	34.77	34.77
DEAN'S CLEANING SERVICES AUGUST 2018	01-11-539	09/05/18	AD OTHER PROF SERVICES	54916	360.00	360.00
ENTERPRISE RENT-A-CAR 37KSJ0	01-21-513	09/05/18	PD SERVICES, VEHICLE	54917	179.87	179.87
FREEBURG PRINTING & PUBLISHING 107276	01-21-652	09/05/18	PD OPERATING SUPPLIES	54918	246.00	114.00
107411	58-55-652		SWP OPERATING SUPPLIES			90.00
107427	01-11-554		AD PRINTING, COPYING			42.00
HEROS IN STYLE 171524	01-21-471	09/05/18	PD UNIFORM ALLOWANCE	54919	236.70	9.99
171653	01-21-471		PD UNIFORM ALLOWANCE			39.73
171843	01-21-471		PD UNIFORM ALLOWANCE			154.99
HEROS IN STYLE	01-21-471		PD UNIFORM ALLOWANCE			31.99
JENKINS, ROBERT MEDICAL 9/05/18	01-41-534	09/05/18	ST MEDICAL	54920	465.00	139.50
	51-42-534		WR MEDICAL			186.00
	52-43-534		SR MEDICAL			69.75
	53-40-534		EL MEDICAL			69.75
MOHR, JEFF MEDICAL 9/05/18	01-41-534	09/05/18	ST MEDICAL	54921	325.92	97.98
	51-42-534		WR MEDICAL			114.07
	52-43-534		SR MEDICAL			65.18
	53-40-534		EL MEDICAL			48.69
O'REILLY AUTOMOTIVE, INC AUG 2018 PD	01-21-613	09/05/18	PD SUPPLIES, VEHICLE	54922	306.14	11.39
AUGUST 2018	01-41-612		ST SUPPLIES, EQUIPMT			99.71
	01-41-613		ST SUPPLIES, VEHICLE			10.87
	01-41-613		ST SUPPLIES, VEHICLE			21.44
	51-42-613		WR SUPPLIES, VEHICLES			10.87
	51-42-613		WR SUPPLIES, VEHICLES			13.02
	51-42-613		WR SUPPLIES, VEHICLES			21.44
	51-42-613		WR SUPPLIES, VEHICLES			14.99
	52-43-613		SR SUPPLIES, VEHICLES			10.87
	52-43-613		SR SUPPLIES, VEHICLES			13.01
	52-43-613		SR SUPPLIES, VEHICLES			21.43

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	53-40-613		EL SUPPLIES, VEHICLES			11.99
	53-40-613		EL SUPPLIES, VEHICLES			10.85
	53-40-620		EL POWER PLANT PARTS			53.86
AUGUST 2018 PD	01-21-613		PD SUPPLIES, VEHICLE			19.60-
REGIONS COMMERCIAL BANKCARD		09/05/18		54923	6057.16	
2614 AUG 2018	01-21-561		PD DUES			12.99
	01-21-539		PD OTHER PROF SERVICES			98.54
2741 - 8/2018	01-11-652		AD OPERATING SUPPLIES			46.39
	01-21-613		PD SUPPLIES, VEHICLE			103.37
	51-42-563		WR TRAINING			150.00
	51-42-651		WR OFFICE SUPPLIES			66.79
	51-42-652		WR OPERATING SUPPLIES			11.01
	52-43-563		SR TRAINING			150.00
	52-43-651		SR OFFICE SUPPLIES			66.79
	52-43-652		SR OPERATING SUPPLIES			11.01
	53-40-651		EL OFFICE SUPPLIES			66.80
	53-40-652		EL OPERATING SUPPLIES			10.99
6262 - 8/2018	01-11-913		AD COMMUNITY RELATIONS			150.25
	01-21-612		PD SUPPLIES, EQUIPMT			34.94
	01-41-612		ST SUPPLIES, EQUIPMT			3.99
	51-42-612		WR SUPPLIES, EQUIPMT			4.00
	52-43-612		SR SUPPLIES, EQUIPMT			4.00
	53-40-612		EL SUPPLIES, EQUIPMT			4.00
	53-40-613		EL SUPPLIES, VEHICLES			2.49
	53-40-620		EL POWER PLANT PARTS			38.73
	53-40-652		EL OPERATING SUPPLIES			46.06
	53-40-653		EL SMALL TOOLS			164.95
	58-55-659		SWP OTHER GEN SUPPLIES			4.99
90921 AUG 2018	01-00-195		EXCHANGE			1318.93
	01-11-552		AD TELEPHONE			71.65
	01-11-560		AD IML CONFERENCE			78.75
	01-11-561		AD DUES			490.00
	01-11-562		AD TRAVEL EXPENSE			124.25
	01-11-659		AD OTHER GEN SUPPLIES			15.93
	01-11-619		AD SUPPLIES, OTHER			13.52
	51-42-552		WR TELEPHONE			71.65
	51-42-560		WR IML CONFERENCE			78.75
	51-42-562		WR TRAVEL EXPENSES			124.25
	51-42-561		WR DUES			490.00
	52-43-552		SR TELEPHONE			71.65
	52-43-560		SR IML CONFERENCE			78.75
	52-43-561		SR DUES			490.00
	52-43-562		SR TRAVEL EXPENSES			124.25
	53-40-552		EL TELEPHONE			71.66
	53-40-560		EL IML CONFERENCE			78.75
	53-40-561		EL DUES			490.00

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	53-40-562		EL TRAVEL EXPENSES		124.24	
	58-55-659		SWP OTHER GEN SUPPLIES		48.93	
	58-55-831		SWP PLAYGROUND		29.99	
9358 AUG 2018	01-41-659		ST OTHER GEN SUPPLIES		14.87	
	51-42-615		WR SUPPL, INFRASTRUCTURE		25.87	
	51-42-619		WR SUPPLIES, OTHER		13.98	
	51-42-652		WR OPERATING SUPPLIES		3.29	
	52-43-619		SR SUPPLIES, OTHER		42.29	
	58-55-831		SWP PLAYGROUND		217.88	
SCHUTZENHOFER, MICHAEL MEDICAL 9/05/18	01-21-534	09/05/18	PD MEDICAL	54924	405.78	405.78
SHAFFERS TIRE SERVICE 39190	01-21-513	09/05/18	PD SERVICES, VEHICLE	54925	52.00	52.00
ST CLAIR COUNTY TREASURER 2018TT2895	01-21-652	09/05/18	PD OPERATING SUPPLIES	54926	38.75	38.75
TEKLAB, INC 217965 218223 218559	52-43-539 52-43-539 52-43-539	09/05/18	SR OTHER PROF SERVICES SR OTHER PROF SERVICES SR OTHER PROF SERVICES	54927	131.50	45.50 45.50 40.50
VERIZON WIRELESS 9813363667	01-11-552 01-21-552 51-42-552 52-43-552 53-40-552 01-00-193 01-00-193	09/05/18	AD TELEPHONE PD TELEPHONE WR TELEPHONE SR TELEPHONE EL TELEPHONE EXCHANGE-EMPLOYEE CELL PHONES EXCHANGE-EMPLOYEE CELL PHONES	54928	1485.20	128.77 155.97 109.36 109.36 109.36 472.36 400.02
WASTE MANAGEMENT OF ST LOUIS 7009875-2052-0	13-44-573	09/05/18	GA GARBAGE DISPOSAL	54929	17975.95	17975.95
** TOTAL CHECKS ISSUED					40635.87	
TOTAL FOR REGULAR CHECKS:					40,635.87	

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ALTEC INDUSTRIES INC 11016982	53-40-613	09/12/18	54934	EL SUPPLIES, VEHICLES	53.91	53.91
BHMG ENGINEERS 1019R.339 1019V.301	53-40-532 53-40-842	09/12/18	54935	EL ENGINEERING EL POWER PLANT NESHAP COMPLIANCE	21550.00	1050.00 20500.00
COLLINS & HERMANN, INC 75621	01-41-614	09/12/18	54936	ST SUPPLIES, STREET	960.00	960.00
DOLLAR GENERAL-REGIONS 1000770917	41052609/12/18 01-21-652		54937	PD OPERATING SUPPLIES	118.60	118.60
EHRET, INC W11804	51-42-512	09/12/18	54938	WR SERVICES, EQUIPMT	125.00	125.00
FREEBURG WAVES 2018 SWIM MEETS	58-00-376	09/12/18	54939	SWP CONCESSION SALES	1000.00	1000.00
I.E.P.A. L17-1760 #35	52-43-713 52-43-723	09/12/18	54940	SR IEPA LOAN/PRN/L171760 SR IEPA LOAN/INT/L171760	15764.54	14803.57 960.97
ILLINOIS MUNICIPAL UTILITIES TV-18-007	53-40-563	09/12/18	54941	EL TRAINING	1890.00	1890.00
ILLINOIS PUBLIC RISK FUND 46086	01-11-454 01-16-454 01-21-454 01-41-454 51-42-454 52-43-454 53-40-454 58-55-454	09/12/18	54942	AD WORKERS COMPENSATION ZO WORKERS COMPENSATION PD WORKERS COMPENSATION ST WORKERS COMPENSATION WR WORKER'S COMP INSURANCE SR WORKER'S COMP INSURANCE EL WORKER'S COMP INSURANCE SWP WORKER'S COMP INSURANCE	9397.00	65.77 45.10 1973.37 3758.80 790.28 1137.97 1429.28 196.43
KRAMPER, JANE MEDICAL 9/12/18	01-11-534 51-42-534 52-43-534 53-40-534	09/12/18	54943	AD MEDICAL WR MEDICAL SR MEDICAL EL MEDICAL	119.85	14.98 29.96 29.96 44.95
MICROTEK DOCUMENT IMAGINIG SY 3236	01-16-539	09/12/18	54944	ZO OTHER PROF SERVICES	146.25	146.25
MIDWESTERN PROPANE GAS CO		09/12/18	54945		247.00	

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120087	52-43-577		SR FUEL PURCHASES			247.00
PDC LABORATORIES, INC		09/12/18		54946	330.00	
I9336310	51-42-539		WR OTHER PROF SERVICES			220.00
I9336354	51-42-539		WR OTHER PROF SERVICES			110.00
RUHMANN, STANLEY		09/12/18		54947	4580.88	
MEDICAL 9/12/18	01-21-534		PD MEDICAL			4580.88
ST CLAIR SERVICE COMPANY		09/12/18		54948	1527.12	
670505 DYED	01-41-655		ST AUTO FUEL/OIL			84.24
	51-42-655		WR AUTO FUEL/OIL			84.24
	52-43-655		SR AUTO FUEL/OIL			84.24
	53-40-655		EL AUTO FUEL/OIL			84.24
670605 CLEAR	01-41-655		ST AUTO FUEL/OIL			297.54
	51-42-655		WR AUTO FUEL/OIL			297.54
	52-43-655		SR AUTO FUEL/OIL			297.54
	53-40-655		EL AUTO FUEL/OIL			297.54
SWITZER FOOD & SUPPLIES		09/12/18		54949	62.65	
126932	58-55-657		SWP CONCESSION SUPPLIES			62.65
TITAN INDUSTRIAL CHEMICALS		09/12/18		54950	641.30	
9359	01-11-659		AD OTHER GEN SUPPLIES			160.32
	51-42-659		WR OTHER GEN SUPPLIES			160.32
	52-43-659		SR OTHER GEN SUPPLIES			160.32
	53-40-659		EL OTHER GEN SUPPLIES			160.34
TOLAN, JOHN		09/12/18		54951	25.98	
ACE HRDWR REIMB	01-41-614		ST SUPPLIES, STREET			25.98
URBANSKI, TYLER		09/12/18		54952	59.78	
MEDICAL 9/12/18	53-40-534		EL MEDICAL			59.78
VERIZON WIRELESS		09/12/18		54953	126.37	
9813698726	58-55-519		SWP SERVICES, OTHER			126.37
WASTE MANAGEMENT OF ST LOUIS		09/12/18		54954	900.00	
2783731841-2	13-44-575		GA RECYCLING			900.00
WATTS COPY SYSTEMS INC		09/12/18		54955	314.87	
23295287	01-21-512		PD SERVICES, EQUIPMT			314.87
WISSEHR ELECTRICAL CONTRACTOR		09/12/18		54956	265.00	
26860	01-41-515		ST MAINT SERVICE/SIGNAL LIGHT MA			265.00
** TOTAL CHECKS ISSUED					60206.10	
TOTAL FOR REGULAR CHECKS:					60,206.10	

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CHRIST BROS. PRODUCTS LLC 4862	15-41-891.1	09/12/18	MFT COLD PATCH	1575	1411.02	1411.02
DON ANDERSON CO 14978	15-41-893.1 15-41-893	09/12/18	MFT SEAL COAT(RE SEAL) MFT SEAL COAT (PRIME)	1576	19699.42	17615.79 2083.63
** TOTAL CHECKS ISSUED					21110.44	
TOTAL FOR REGULAR CHECKS:					21,110.44	

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VILLAGE OF FRG UTILITIES 7/16-8/15/18		09/07/18		80000283	2911.21	
	01-11-571		AD UTILITIES			569.27
	01-21-571		PD UTILITIES			379.51
	01-41-571		ST UTILITIES			40.43
	51-42-571		WR UTILITIES			245.75
	52-43-571		SR UTILITIES			997.83
	53-40-571		EL UTILITIES			678.42
** TOTAL CHECKS ISSUED					2911.21	
TOTAL FOR REGULAR CHECKS:					0.00	
TOTAL FOR DIRECT PAY VENDORS:					2,911.21	

SYS DATE: 09/18/18
FROM: 08/18/18

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 994
Tuesday September 18, 2018

SYS TIME: 09:44
[NB]

TO: 10/18/18

PAGE 1

PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
ADP - CHARGES		09/07/18		80000284	213.90	
519972627	01-11-539		AD OTHER PROF SERVICES			53.47
	51-42-539		WR OTHER PROF SERVICES			53.47
	52-43-539		SR OTHER PROF SERVICES			53.47
	53-40-539		EL OTHER PROF SERVICES			53.49
CITIZENS- PAYROLL		09/07/18		80000285	51148.73	
#18-2018	01-00-215		PR W/H FICA			5459.60-
	01-00-216		PR W/H RETIREMENT			3845.29-
	01-00-213		PR W/H FIT			7035.13-
	01-00-214		PR W/H SIT			3384.96-
	01-21-421		PD REGULAR SALARIES			20381.22
	01-21-422		PD OVERTIME			1501.31
	01-21-425		PD PART-TIME SALARIES			660.00
	01-21-426		PD LONGEVITY/EDUCATION			192.31
	01-21-427		PD PUBLIC SAFETY STIPEND			400.00
	01-00-193		EXCHANGE-EMPLOYEE CELL PHONES			494.23-
	01-11-431		AD ELECTED SALARIES			2286.53
	01-11-421		AD REGULAR SALARIES			1786.28
	01-11-423		AD OVERTIME			18.65
	01-16-421		ZO REGULAR SALARIES			2019.23
	01-41-421		ST REGULAR SALARIES			4796.54
	01-41-422		ST TEMPORARY SALARIES			265.50
	01-41-423		ST OVERTIME			184.01
	12-23-421		ES REGULAR SALARIES			98.56
	01-00-110		CASH - CITIZEN - GENERAL			98.56
	12-00-110		CASH - CITIZENS - ESDA			98.56-
	51-42-421		WR REGULAR SALARIES			8613.72
	51-42-422		WR TEMP SALARIES			265.47
	51-42-423		WR OVERTIME			367.50
	01-00-110		CASH - CITIZEN - GENERAL			9246.69
	51-00-110		CASH - CITIZENS - WATER			9246.69-
	52-43-421		SR REGULAR SALARIES			6869.52
	52-43-423		SR OVERTIME			265.47
	52-43-422		SR TEMP SALARIES			281.62
	01-00-110		CASH - CITIZEN - GENERAL			7416.61
	52-00-110		CASH - CITIZENS - SEWER			7416.61-
	53-40-421		EL REGULAR SALARIES			19083.23
	53-40-422		EL TEMP SALARIES			265.59
	01-00-110		CASH - CITIZEN - GENERAL			20114.50
	53-00-110		CASH - CITIZENS - ELECTRIC			20114.50-
	53-40-423		EL OVERTIME			765.68
CITIZENS - PAYROLL TAXES		09/07/18		80000286	21369.71	
#18-2018	01-00-215		PR W/H FICA			5459.60
	01-00-213		PR W/H FIT			7035.13

SYS DATE: 09/18/18
FROM: 08/18/18

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 994
Tuesday September 18, 2018

SYS TIME: 09:44
[NB]

TO: 10/18/18

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
	01-00-214		PR W/H SIT		3384.96	
	01-21-453		PD UNEMPLOYMENT INSURANCE		3.47	
	01-21-461		PD SOCIAL SECURITY		1719.33	
	01-21-461		PD SOCIAL SECURITY		50.49	
	01-11-461		AD SOCIAL SECURITY		174.92	
	01-11-461		AD SOCIAL SECURITY		138.02	
	01-16-453		ZO UNEMPLOYMENT INSURANCE		10.62	
	01-16-461		ZO SOCIAL SECURITY		154.47	
	01-41-453		ST UNEMPLOYMENT INSURANCE		1.93	
	01-41-461		ST SOCIAL SECURITY		401.32	
	12-23-461		ES SOCIAL SECURITY		7.54	
	01-00-110		CASH - CITIZEN - GENERAL		7.54	
	12-00-110		CASH - CITIZENS - ESDA		7.54-	
	51-42-453		WR UNEMPLOYMENT INSURANCE		5.16	
	51-42-461		WR SOCIAL SECURITY		707.37	
	01-00-110		CASH - CITIZEN - GENERAL		712.53	
	51-00-110		CASH - CITIZENS - WATER		712.53-	
	52-43-453		SR UNEMPLOYMENT INSURANCE		5.16	
	52-43-461		SR SOCIAL SECURITY		567.37	
	01-00-110		CASH - CITIZEN - GENERAL		572.53	
	52-00-110		CASH - CITIZENS - SEWER		572.53-	
	53-40-453		EL UNEMPLOYMENT INSURANCE		4.09	
	53-40-461		EL SOCIAL SECURITY		1538.76	
	01-00-110		CASH - CITIZEN - GENERAL		1542.85	
	53-00-110		CASH - CITIZENS - ELECTRIC		1542.85-	

** TOTAL CHECKS ISSUED 72732.34
TOTAL FOR REGULAR CHECKS: 0.00
TOTAL FOR DIRECT PAY VENDORS: 72,732.34

SYS DATE: 09/18/18
FROM: 08/18/18

Village of Freeburg
A / P BOARD LIST
REGISTER # 995
Tuesday September 18, 2018

SYS TIME: 10:04
[NB]

TO: 10/18/18

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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	AMOUNT	DISTR
=====					
DESCRIPTION					
ILL DEPT OF REVENUE SEPT 2018	53-00-219.2	09/11/18	80000287	14745.35	14745.35
** TOTAL CHECKS ISSUED				14745.35	
TOTAL FOR REGULAR CHECKS:				0.00	
TOTAL FOR DIRECT PAY VENDORS:				14,745.35	

SYS DATE: 09/18/18
FROM: 08/18/18

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 996
Tuesday September 18, 2018

SYS TIME: 10:12
[NB]

TO: 10/18/18

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
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IMEA		09/19/18		80000288	322376.63	
AUGUST 2018	53-40-576		EL ELECTRICITY PURCHASES			322931.90
	53-00-395		EL REFUNDS, REIMBURSE (Fuel)			555.27-
**	TOTAL CHECKS ISSUED				322376.63	
	TOTAL FOR REGULAR CHECKS:				0.00	
	TOTAL FOR DIRECT PAY VENDORS:				322,376.63	

SYS DATE: 09/19/18
 FROM: 08/19/18

Village of Freeburg
 A / P B O A R D L I S T
 REGISTER # 997
 Wednesday Sept 19, 2018

SYS TIME: 16:04
 [NB]

TO: 10/19/18

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PAYABLE TO INV NO	GL NO	CHECK DATE	CHECK NO	DESCRIPTION	AMOUNT	DISTR
AFFORDABLE AUTOMOTIVE 2853	01-21-513	09/19/18	54957	PD SERVICES, VEHICLE	284.54	284.54
AIRGAS USA, LLC 9955811140	53-40-612	09/19/18	54958	EL SUPPLIES, EQUIPMT	46.42	46.42
AMANN, MATT MEAL 9/15/18	53-40-652	09/19/18	54959	EL OPERATING SUPPLIES	8.50	8.50
AMWINS GROUP BENEFITS, INC 5496137	01-00-151	09/19/18	54960	DUE FROM EMPLOYEE INSURANCE	760.22	760.22
BEL-O PEST SOLUTIONS, INC 176176	01-11-519	09/19/18	54961	AD SERVICES, OTHER	144.00	23.00
	01-21-539			PD OTHER PROF SERVICES		23.00
176177	53-40-519			EL SERVICES, OTHER		98.00
BELLEVILLE SUPPLY COMPANY 0519151-IN	51-42-615	09/19/18	54962	WR SUPPL, INFRASTRUCTURE	20.95	20.95
BLOMENKAMP, GREG MEAL 9/08/18	52-43-562	09/19/18	54963	SR TRAVEL EXPENSES	8.50	8.50
BREITWIESER, TREVOR meal 9/11/18	01-41-562	09/19/18	54964	ST TRAVEL EXPENSE	8.50	8.50
BURR OAK METALWERKS 8/15/18	01-41-652	09/19/18	54965	ST OPERATING SUPPLIES	47.85	11.96
	51-42-652			WR OPERATING SUPPLIES		11.96
	52-43-652			SR OPERATING SUPPLIES		11.96
	53-40-652			EL OPERATING SUPPLIES		11.97
CASEY'S GENERAL STORES 16290 8/18	01-41-655	09/19/18	54966	ST AUTO FUEL/OIL	1153.73	288.43
	51-42-655			WR AUTO FUEL/OIL		288.43
	52-43-655			SR AUTO FUEL/OIL		288.43
	53-40-655			EL AUTO FUEL/OIL		288.44
CHIEF SUPPLY 70995	01-21-471	09/19/18	54967	PD UNIFORM ALLOWANCE	27.00	27.00
CREATIVE PRODUCT SOURCING, IN 117698	01-21-666	09/19/18	54968	PD D.A.R.E.	348.10	348.10
FKG OIL I-004317	01-41-655	09/19/18	54969	ST AUTO FUEL/OIL	2836.58	64.21

SYS DATE: 09/19/18
 FROM: 08/19/18

Village of Freeburg
 A / P B O A R D L I S T
 REGISTER # 997
 Wednesday Sept 19, 2018

SYS TIME: 16:04
 [NB]

TO: 10/19/18

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
	52-43-655		SR AUTO FUEL/OIL			64.21
	53-40-655		EL AUTO FUEL/OIL			64.21
	51-42-655		WR AUTO FUEL/OIL			64.22
I-0074317 PD	01-21-655		PD AUTO FUEL/OIL			2579.73
FREEBURG PRINTING & PUBLISHING		09/19/18		54970	450.34	
107566	01-16-554		ZO PRINTING, COPYING			2.34
	01-41-553		ST PUBLISHING, ADVERTMT			391.00
107590	01-11-553		AD PUBLISHING, ADVERTMT			23.75
	01-16-553		ZO PUBLISHING, ADVERTMT			33.25
FSH WATER COMMISSION		09/19/18		54971	32000.61	
113502	51-42-575		WR WATER PURCHASES			32000.61
JACK'S AUTO WASH		09/19/18		54972	165.00	
09/04/18	01-21-613		PD SUPPLIES, VEHICLE			165.00
JENKINS, ROBERT		09/19/18		54973	8.50	
MEAL 9/11/18	01-41-562		ST TRAVEL EXPENSE			8.50
KRAUSS SHANE		09/19/18		54974	70.10	
MEDICAL 9/19/18	53-40-534		EL MEDICAL			70.10
MOHR, JEFF		09/19/18		54975	8.50	
MEAL 9/11/18	01-41-562		ST TRAVEL EXPENSE			8.50
MCDONALD, TONY		09/19/18		54976	8.50	
MEAL 9/11/18	01-41-562		ST TRAVEL EXPENSE			8.50
PENSONEAU, SCOTT		09/19/18		54977	8.50	
MEAL 9/11/18	01-41-562		ST TRAVEL EXPENSE			8.50
SOUTHWESTERN ILLINOIS COLLEGE		09/19/18		54978	1190.00	
26112353-090418	01-21-563		PD TRAINING			1190.00
ST CLAIR COUNTY TREASURER		09/19/18		54979	6225.15	
BZOP 1843	01-16-535		ZO COUNTY INSPECTIONS			3007.85
BZOP 1844	01-16-535		ZO COUNTY INSPECTIONS			740.08
BZOP 1845	01-16-535		ZO COUNTY INSPECTIONS			59.43
BZOP 1848	01-16-535		ZO COUNTY INSPECTIONS			59.43
BZOP 1851	01-16-535		ZO COUNTY INSPECTIONS			124.25
BZOP 1852	01-16-535		ZO COUNTY INSPECTIONS			789.78
BZOP 1853	01-16-535		ZO COUNTY INSPECTIONS			164.22
BZOP 1855	01-16-535		ZO COUNTY INSPECTIONS			124.25
BZOP 1858	01-16-535		ZO COUNTY INSPECTIONS			157.74
BZOP 1859	01-16-535		ZO COUNTY INSPECTIONS			157.74
BZOP 1860	01-16-535		ZO COUNTY INSPECTIONS			157.74

SYS DATE: 09/19/18
 FROM: 08/19/18

Village of Freeburg
 A / P B O A R D L I S T
 REGISTER # 997
 Wednesday Sept 19, 2018

SYS TIME: 16:04
 [NB]

TO: 10/19/18

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
BZO[1847	01-16-535		ZO COUNTY INSPECTIONS		532.64	
FE 1817	01-16-535		ZO COUNTY INSPECTIONS		50.00	
FE 1818	01-16-535		ZO COUNTY INSPECTIONS		50.00	
FE 1819	01-16-535		ZO COUNTY INSPECTIONS		50.00	
TECHNOLOGY MANAGEMENT REV T1902717	FUN09/19/18 01-21-539		PD OTHER PROF SERVICES	54980	265.62	265.62
TEKLAB, INC		09/19/18		54981	187.00	
218754	52-43-539		SR OTHER PROF SERVICES		40.50	
218860	52-43-539		SR OTHER PROF SERVICES		101.00	
219278	52-43-539		SR OTHER PROF SERVICES		45.50	
TOLAN, ANDY		09/19/18		54982	8.50	
MEAL 9/15/18	53-40-562		EL TRAVEL EXPENSES		8.50	8.50
TROUT, MATTHEW		09/19/18		54983	68.58	
MEDICAL 9/19/18	01-16-534		ZO MEDICAL		68.58	68.58
URBANSKI, TYLER		09/19/18		54984	81.17	
MEDICAL 9/19/18	53-40-534		EL MEDICAL		81.17	81.17
VERIZON WIRELESS		09/19/18		54985	534.95	
9814157918	01-11-552		AD TELEPHONE		89.65	
	01-21-552		PD TELEPHONE		154.29	
	51-42-552		WR TELEPHONE		89.65	
	52-43-552		SR TELEPHONE		89.65	
	53-40-552		EL TELEPHONE		111.71	
WATSON'S OFFICE CITY		09/19/18		54986	330.92	
26029-1	01-21-651		PD OFFICE SUPPLIES		330.92	330.92
WEILMUENSTER & KECK		09/19/18		54987	4452.53	
1741	01-11-533		AD LEGAL		563.06	
	01-16-533		ZO LEGAL		242.55	
	51-42-533		WR LEGAL		542.85	
	52-43-533		SR LEGAL		542.85	
	53-40-533		EL LEGAL		1755.61	
1741 PD	01-21-533		PD LEGAL		805.61	
WIRELESS USA		09/19/18		54988	12.75	
262509	01-21-612		PD SUPPLIES, EQUIPMT		12.75	12.75
** TOTAL CHECKS ISSUED					51772.11	
TOTAL FOR REGULAR CHECKS:					51,772.11	

SYS DATE: 09/20/18
FROM: 08/20/18

Village of Freeburg
A / P BOARD LIST
REGISTER # 998
Thursday September 20, 2018

SYS TIME: 10:10
[NB]

TO: 10/20/18

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
SPEISER, SETH BOARD N COMMITT	01-00-196	09/21/18	EXCHANGE - PAYROLL	54989	262.20	262.20
** TOTAL CHECKS ISSUED					262.20	
TOTAL FOR REGULAR CHECKS:					0.00	
TOTAL UNPOSTED MANUAL CHECKS:					262.20	

SYS DATE: 09/21/18
FROM: 08/21/18

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 999
Friday September 21, 2018

SYS TIME: 15:12
[NB]

TO: 10/21/18

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
ADP - CHARGES 520719230		09/21/18		80000289	160.04	
	01-11-539		AD OTHER PROF SERVICES			40.01
	51-42-539		WR OTHER PROF SERVICES			40.01
	52-43-539		SR OTHER PROF SERVICES			40.01
	53-40-539		EL OTHER PROF SERVICES			40.01
CITIZENS- PAYROLL #19-2018		09/21/18		80000290	56194.82	
	01-00-215		PR W/H FICA			5969.32-
	01-00-216		PR W/H RETIREMENT			4195.92-
	01-00-213		PR W/H FIT			7882.45-
	01-00-214		PR W/H SIT			3688.40-
	01-21-421		PD REGULAR SALARIES			20521.22
	01-21-422		PD OVERTIME			2018.03
	01-21-423		PD HOLIDAY OVERTIME			2835.06
	01-21-425		PD PART-TIME SALARIES			888.00
	01-21-426		PD LONGEVITY/EDUCATION			192.31
	01-21-427		PD PUBLIC SAFETY STIPEND			400.00
	01-00-193		EXCHANGE-EMPLOYEE CELL PHONES			100.00-
	01-11-431		AD ELECTED SALARIES			1961.53
	01-11-421		AD REGULAR SALARIES			1785.97
	01-11-423		AD OVERTIME			34.68
	01-16-421		ZO REGULAR SALARIES			2019.23
	01-16-431		ZO SALARIES, APPOINTED			300.00
	01-41-421		ST REGULAR SALARIES			4831.40
	01-41-422		ST TEMPORARY SALARIES			641.34
	01-41-423		ST OVERTIME			334.91
	12-23-421		ES REGULAR SALARIES			98.56
	01-00-110		CASH - CITIZEN - GENERAL			98.56
	12-00-110		CASH - CITIZENS - ESDA			98.56-
	51-42-421		WR REGULAR SALARIES			8648.64
	51-42-422		WR TEMP SALARIES			641.34
	51-42-423		WR OVERTIME			679.78
	01-00-110		CASH - CITIZEN - GENERAL			9969.76
	51-00-110		CASH - CITIZENS - WATER			9969.76-
	52-43-421		SR REGULAR SALARIES			6904.44
	52-43-423		SR OVERTIME			641.34
	52-43-422		SR TEMP SALARIES			540.79
	01-00-110		CASH - CITIZEN - GENERAL			8086.57
	52-00-110		CASH - CITIZENS - SEWER			8086.57-
	53-40-421		EL REGULAR SALARIES			19101.99
	53-40-422		EL TEMP SALARIES			641.34
	53-40-423		EL OVERTIME			819.01
	01-00-110		CASH - CITIZEN - GENERAL			20562.34
	53-00-110		CASH - CITIZENS - ELECTRIC			20562.34-
	58-55-421		SWP MANAGER SALARIES			475.00
	01-00-110		CASH - CITIZEN - GENERAL			550.00

SYS DATE: 09/21/18
FROM: 08/21/18

Village of Freeburg
A / P B O A R D L I S T
REGISTER # 999
Friday September 21, 2018

SYS TIME: 15:12
[NB]

TO: 10/21/18

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PAYABLE TO INV NO	GL NO	CHECK DATE	DESCRIPTION	CHECK NO	AMOUNT	DISTR
	58-00-110		CASH - CITIZENS - POOL		550.00-	
	58-55-422		SWP SAL GAURDS		75.00	
CITIZENS - PAYROLL TAXES #19 - 2018		09/21/18		80000291	23552.45	
	01-00-215		PR W/H FICA		5969.32	
	01-00-213		PR W/H FIT		7882.45	
	01-00-214		PR W/H SIT		3688.40	
	01-21-453		PD UNEMPLOYMENT INSURANCE		4.66	
	01-21-461		PD SOCIAL SECURITY		1986.45	
	01-21-461		PD SOCIAL SECURITY		67.93	
	01-11-461		AD SOCIAL SECURITY		150.05	
	01-11-461		AD SOCIAL SECURITY		139.29	
	01-16-453		ZO UNEMPLOYMENT INSURANCE		11.10	
	01-16-461		ZO SOCIAL SECURITY		177.42	
	01-41-453		ST UNEMPLOYMENT INSURANCE		3.91	
	01-41-461		ST SOCIAL SECURITY		444.29	
	12-23-461		ES SOCIAL SECURITY		7.54	
	01-00-110		CASH - CITIZEN - GENERAL		7.54	
	12-00-110		CASH - CITIZENS - ESDA		7.54-	
	51-42-453		WR UNEMPLOYMENT INSURANCE		7.14	
	51-42-461		WR SOCIAL SECURITY		762.69	
	01-00-110		CASH - CITIZEN - GENERAL		769.83	
	51-00-110		CASH - CITIZENS - WATER		769.83-	
	52-43-453		SR UNEMPLOYMENT INSURANCE		7.14	
	52-43-461		SR SOCIAL SECURITY		618.62	
	01-00-110		CASH - CITIZEN - GENERAL		625.76	
	52-00-110		CASH - CITIZENS - SEWER		625.76-	
	53-40-453		EL UNEMPLOYMENT INSURANCE		6.06	
	53-40-461		EL SOCIAL SECURITY		1573.02	
	01-00-110		CASH - CITIZEN - GENERAL		1579.08	
	53-00-110		CASH - CITIZENS - ELECTRIC		1579.08-	
	58-55-453		SWP UNEMPLOYMENT INSURANCE		2.89	
	58-55-461		SWP SOCIAL SECURITY		42.08	
	01-00-110		CASH - CITIZEN - GENERAL		44.97	
	58-00-110		CASH - CITIZENS - POOL		44.97-	
** TOTAL CHECKS ISSUED					79907.31	
TOTAL FOR REGULAR CHECKS:					0.00	
TOTAL FOR DIRECT PAY VENDORS:					79,907.31	

VILLAGE OF FREEBURG, ILLINOIS

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED
MARCH 31, 2018

VILLAGE OF FREEBURG, ILLINOIS

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the 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, 2018, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities (modified cash basis), the business-type activities (accrual basis), each major fund and the aggregate remaining fund information of the Village of Freeburg, Illinois, as of March 31, 2018, and the respective changes in financial position and, where applicable, cash flows (Governmental activities - modified cash basis, Business-type activities – accrual basis) thereof for the year then ended in conformity with the basis of accounting described in Note 1.

Basis of Accounting

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

Other Matters

Required Supplementary Information/Other Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 to 12, the budgetary comparison information on page 41, and the schedules of pension funding information on pages 42-43 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

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

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

Certified Public Accountants
Alton, Illinois

September 17, 2018

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, 2018. The Management's Discussion and Analysis (MD&A) is designed to focus on current activities, resulting changes and currently known facts and should be read in conjunction with the basic financial statements and footnotes. Responsibility for the completeness and fairness of this information rests with the Village.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

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

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

VILLAGE OF FREEBURG, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS

FUND FINANCIAL STATEMENTS

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

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

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

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

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

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

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

Other supplementary information. The combining fund statements, referred to earlier in connection with non-major 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 goods 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.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Village, assets exceeded liabilities by \$10,437,284 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, 2018	March 31, 2017	March 31, 2018	March 31, 2017	March 31, 2018	March 31, 2017
Current and other assets	\$ 1,776,390	\$ 1,575,905	\$ 4,280,537	\$ 4,363,906	\$ 6,056,927	\$ 5,939,811
Capital assets	<u>1,171,151</u>	<u>1,187,052</u>	<u>10,635,187</u>	<u>11,198,103</u>	<u>11,806,338</u>	<u>12,385,155</u>
Total assets	<u>2,947,541</u>	<u>2,762,957</u>	<u>14,915,724</u>	<u>15,562,009</u>	<u>17,863,265</u>	<u>18,324,966</u>
Long-term liabilities						
outstanding	1,411,019	1,547,000	5,153,238	5,463,198	6,564,257	7,010,198
Other liabilities	<u>6,079</u>	<u>8,131</u>	<u>855,645</u>	<u>915,492</u>	<u>861,724</u>	<u>923,623</u>
Total liabilities	<u>1,417,098</u>	<u>1,555,131</u>	<u>6,008,883</u>	<u>6,378,690</u>	<u>7,425,981</u>	<u>7,933,821</u>
Net position:						
Net invested in capital						
assets	1,138,166	1,120,052	5,137,658	5,761,956	6,275,824	6,882,008
Restricted	876,528	820,203	-	-	876,528	820,203
Unrestricted	<u>(484,251)</u>	<u>(732,429)</u>	<u>3,769,183</u>	<u>3,421,363</u>	<u>3,284,932</u>	<u>2,688,934</u>
Total net position	<u>\$ 1,530,443</u>	<u>\$ 1,207,826</u>	<u>\$ 8,906,841</u>	<u>\$ 9,183,319</u>	<u>\$ 10,437,284</u>	<u>\$ 10,391,145</u>

Total net position increased \$46,139 resulting in a balance of \$10,437,284 as of March 31, 2018. Current assets, which include cash, investments and accounts receivable, increased \$117,116. Non-current assets decreased \$578,817, due to current year depreciation being in excess of asset additions. Total liabilities decreased \$507,840 resulting in a balance of \$7,425,981 as of March 31, 2018. Outstanding debt, including long-term and short-term portions, decreased \$445,941 due to regular debt retirements and the lower net pension obligation related to IMRF.

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

ANALYSIS OF NET POSITION

<u>Analysis of Net Position</u>	2018		2017	
	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>
Net investment in capital assets	60.1%	\$ 6,275,824	66.2%	\$ 6,882,008
Restricted	8.4%	876,528	7.9%	820,203
Unrestricted	31.5%	3,284,932	25.9%	2,688,934
Total net position	<u>100.0%</u>	<u>\$ 10,437,284</u>	<u>100.0%</u>	<u>\$ 10,391,145</u>

Total net position balances increased by \$46,139 in fiscal year 2018 to a total ending balance of \$10,437,284. Capital net position balances decreased by \$606,184 in the current year due to depreciation exceeding capital additions. 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 follow.

GOVERNMENTAL ACTIVITIES

<u>Revenues/Receipts</u>	<u>2018</u>	<u>2017</u>
Property tax	\$ 741,280	\$ 708,857
Sales and use tax	525,926	504,150
State income tax	424,228	461,593
Replacement tax	5,463	5,881
Video gaming tax	40,298	3,552
Charges for services	335,704	338,699
Telecommunications tax	92,640	105,005
Motor fuel tax	110,259	110,979
Utility tax	254,645	245,637
Investment income	12,158	11,530
Operating grants	19,952	10,938
Capital grants	-	18,498
Gain on disposal of assets	45,986	1,009
Miscellaneous	18,350	40,125
Total revenues	<u>\$2,626,889</u>	<u>\$2,566,453</u>

Total revenues for the governmental activities increased \$60,436 for the year ended March 31, 2018. The increase is mainly due to having higher gaming taxes for the first full year as well as an increase in property taxes and the proceeds from the sale of property.

<u>Expenditures by category</u>	<u>2018</u>		<u>2017</u>	
	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>
General government	11.2%	\$ 249,057	11.9%	\$ 261,436
Public safety	52.6%	1,173,866	53.6%	1,180,917
Highways and streets	23.3%	520,374	22.6%	497,784
Development	0.5%	11,361	0.0%	-
Sanitation	10.6%	236,890	10.3%	226,593
Interest on long-term debt	1.7%	38,693	1.7%	38,024
Total expenditures	<u>100.0%</u>	<u>\$2,230,241</u>	<u>100.0%</u>	<u>\$2,204,754</u>

The Village reported an increase in expenses for governmental activities of \$25,487. The MFT fund had significantly higher expenditures in the current year. Public safety reported the highest expenditure category with 53% of all governmental expenditures.

VILLAGE OF FREEBURG, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS

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

	<u>2018</u>	<u>2017</u>
General government	\$ 31,169	\$ 31,387
Public safety	52,376	45,164
Highways and streets	35,574	30,711
Sanitation	<u>10,080</u>	<u>10,080</u>
Total depreciation	<u>\$ 129,199</u>	<u>\$ 117,342</u>

Total capital outlay expenditures in the governmental fund financial statements for the current year totaled \$113,298.

BUSINESS-TYPE ACTIVITIES

<u>Revenues</u>	<u>2018</u>	<u>2017</u>
Water charges	\$ 918,130	\$ 868,823
Sewer charges	704,472	539,624
Electric charges	5,166,996	5,001,844
Swimming pool charges	83,755	77,734
Property taxes	55,704	56,687
Loss on disposal of assets	-	(14,827)
Investment income	<u>66,448</u>	<u>67,949</u>
Total revenues	<u>\$6,995,505</u>	<u>\$6,597,834</u>

Total revenues for the business-type activities increased \$397,671 for the year ended March 31, 2018. The Village had general increases in all charges for services in the current year.

<u>Operating Expenditures</u>	<u>2018</u>		<u>2017</u>	
	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>
Personal services	20.9%	\$1,510,498	19.1%	\$1,305,019
Contractual services	9.5%	686,402	9.9%	672,443
Electricity and water purchase	50.7%	3,661,002	51.4%	3,502,885
Supplies and materials	3.5%	256,104	3.7%	250,687
Heat, light and power	0.5%	35,006	0.5%	31,702
Depreciation	14.9%	1,073,269	15.5%	1,057,870
Total expenditures	<u>100.0%</u>	<u>\$7,222,281</u>	<u>100.0%</u>	<u>\$6,820,606</u>

Expenses in the business-type activities increased in total by \$401,675. As in the prior year, the largest categories of operating expense were for electricity and water purchases which increased \$158,117 in the current year. Personal services also increased due to the large increase in the current year for the IMRF liability that was considerably lower in the prior 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 2018, the Village's governmental funds reported combined ending fund balances of \$1,674,866, an increase of \$202,252 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, \$781,083 (TIF Fund and Special Revenue Funds) has been restricted for future debt payments and other restricted expenditures.

The General Fund is the chief operating fund of the Village. At the end of the current fiscal year, the unreserved fund balance of the General Fund was \$893,783. This balance increased \$146,212 in the current year.

The TIF Fund increased \$33,076 in the current year for a fund balance of \$466,466. The Motor Fuel Tax Fund reported an increase of \$22,634 for an ending balance of \$285,909. The Impact Fees Fund reported an increase of \$330 in the current year for a fund balance of \$28,708.

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 \$3,769,183, an increase of \$347,820 in comparison with prior year. Other factors concerning the finances of this fund have already been addressed in the discussion of the Village's government-wide financial statements.

BUDGETARY HIGHLIGHTS

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

	<u>Budget</u>	<u>Actual</u>
General Fund	\$ 2,241,432	\$ 2,075,172

The budget was passed on March 20, 2017.

VILLAGE OF FREEBURG, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>March 31,</u> <u>2018</u>	<u>March 31,</u> <u>2017</u>	<u>March 31,</u> <u>2018</u>	<u>March 31,</u> <u>2017</u>	<u>March 31,</u> <u>2018</u>	<u>March 31,</u> <u>2017</u>
Land	\$ 83,840	\$ 83,840	\$ 426,700	\$ 426,700	\$ 510,540	\$ 510,540
Buildings and Improvements	657,805	657,805	7,410,177	7,365,738	8,067,982	8,023,543
Swimming Pool	-	-	1,099,984	1,099,984	1,099,984	1,099,984
Infrastructure	599,022	593,847	-	-	599,022	593,847
Distribution and Collection Systems	-	-	15,334,713	15,090,199	15,334,713	15,090,199
Vehicles and Equipment	927,758	870,201	2,655,786	2,474,523	3,583,544	3,344,724
	<u>\$ 2,268,425</u>	<u>\$ 2,205,693</u>	<u>\$ 26,927,360</u>	<u>\$ 26,457,144</u>	<u>\$ 29,195,785</u>	<u>\$ 28,662,837</u>

The Village's investment in capital assets for its governmental and business-type activities as of March 31, 2018 amounts to \$11,806,338, 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 \$623,651. The largest additions in the current year were for the North State Street sewer extension, electrical line additions, three vehicles, and a compact excavator. These additions were offset by current year depreciation expense of \$1,202,468, thereby resulting in a net decrease in net capital assets for the current year. Additional information related to capital assets can be found in Note 4 of the financial statements.

Long-term Debt

At the end of 2018, the Village had total long-term debt obligations for governmental activities and business-type activities in the amount of \$1,411,019 and \$5,063,242, respectively, compared to \$1,547,000 and \$5,001,860 at the end of 2017.

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>March 31,</u> <u>2018</u>	<u>March 31,</u> <u>2017</u>	<u>March 31,</u> <u>2018</u>	<u>March 31,</u> <u>2017</u>	<u>March 31,</u> <u>2018</u>	<u>March 31,</u> <u>2017</u>
Loans Payable	\$ -	\$ -	\$ 1,621,169	\$ 1,208,883	\$ 1,621,169	\$ 1,208,883
Notes Payable	70,119	67,000	160,373	162,977	230,492	229,977
Capital Leases	10,900	-	16,700	-	27,600	-
Bonds Payable	1,330,000	1,480,000	3,265,000	3,630,000	4,595,000	5,110,000
Total Debt	<u>\$ 1,411,019</u>	<u>\$ 1,547,000</u>	<u>\$ 5,063,242</u>	<u>\$ 5,001,860</u>	<u>\$ 6,474,261</u>	<u>\$ 6,548,860</u>

The governmental activities reported decreases in long-term debt of \$135,981. The business-type activities reported an increase in long-term debt of \$61,382. Overall, the decrease in debt was \$74,599. Additional information related to long-term debt can be found in Note 6 of the financial statements.

VILLAGE OF FREEBURG, ILLINOIS
MANAGEMENT'S DISCUSSION AND ANALYSIS

REQUESTS FOR INFORMATION

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

VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF NET POSITION
(BUSINESS -TYPE ACTIVITIES - ACCRUAL BASIS)
(GOVERNMENTAL ACTIVITIES - MODIFIED CASH BASIS)
MARCH 31, 2018

	Governmental Activities	Business-type Activities	Total
<u>Assets</u>			
Cash and Cash Equivalents	\$ 1,589,036	\$ 1,440,691	\$ 3,029,727
Investments	187,354	2,154,579	2,341,933
Receivables (Net of allowance for uncollectible):	-	624,070	624,070
Escrow	-	12,000	12,000
Prepaid Expenses	-	49,197	49,197
Capital Assets:			
Land	83,840	426,700	510,540
Buildings and Improvements	657,805	7,410,177	8,067,982
Swimming Pool	-	1,099,984	1,099,984
Infrastructure	599,022	-	599,022
Distribution and Collection Systems	-	15,334,713	15,334,713
Vehicles and Equipment	924,758	2,655,786	3,580,544
Less: Accumulated Depreciation	(1,094,274)	(16,292,173)	(17,386,447)
Net Capital Assets	<u>1,171,151</u>	<u>10,635,187</u>	<u>11,806,338</u>
Total Assets	<u>\$ 2,947,541</u>	<u>\$ 14,915,724</u>	<u>\$ 17,863,265</u>
<u>Liabilities</u>			
Accounts Payable	\$ 6,079	\$ 287,356	\$ 293,435
Accrued Salaries	-	34,403	34,403
Accrued Interest	-	28,873	28,873
Customer Deposits	-	155,889	155,889
Noncurrent Liabilities:			
Due Within One Year	184,488	518,784	703,272
Due In More Than One Year	<u>1,226,531</u>	<u>4,634,454</u>	<u>5,860,985</u>
Total Liabilities	<u>1,417,098</u>	<u>5,659,759</u>	<u>7,076,857</u>
<u>Deferred Inflows of Resources</u>			
Future Pension Expense	<u>\$ -</u>	<u>\$ 349,124</u>	<u>\$ 349,124</u>
<u>Net Position</u>			
Net Investment in Capital Assets	1,138,166	5,137,658	6,275,824
Restricted	876,528	-	876,528
Unrestricted	<u>(484,251)</u>	<u>3,769,183</u>	<u>3,284,932</u>
Total Net Position	<u>\$ 1,530,443</u>	<u>\$ 8,906,841</u>	<u>\$ 10,437,284</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, 2018

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:							
General Government	\$ 249,057	\$ 69,366	\$ -	\$ -	\$ (179,691)	\$ -	\$ (179,691)
Public Safety:							
Police	1,166,362	12,120	18,838	-	(1,135,404)	-	(1,135,404)
Civil Defense	7,504	-	-	-	(7,504)	-	(7,504)
Highways and Streets	520,374	-	1,114	-	(519,260)	-	(519,260)
Development	11,361	-	-	-	(11,361)	-	(11,361)
Sanitation	236,890	254,218	-	-	17,328	-	17,328
Interest on Long-Term Debt	38,693	-	-	-	(38,693)	-	(38,693)
Total Governmental Activities	<u>2,230,241</u>	<u>335,704</u>	<u>19,952</u>	<u>-</u>	<u>(1,874,585)</u>	<u>-</u>	<u>(1,874,585)</u>
Business-type Activities:							
Electric Light and Power	5,398,369	5,166,996	-	-	\$ (231,373)	\$ (231,373)	\$ (231,373)
Waterworks	1,145,749	918,130	-	-	(227,619)	(227,619)	(227,619)
Sewer	628,946	712,911	-	-	83,965	83,965	83,965
Swimming Pool	181,389	83,755	-	-	(97,634)	(97,634)	(97,634)
Total Business-type Activities	<u>7,354,453</u>	<u>6,881,792</u>	<u>-</u>	<u>-</u>	<u>(472,661)</u>	<u>(472,661)</u>	<u>(472,661)</u>
Total Government	\$ 9,584,694	\$ 7,217,496	\$ 19,952	\$ -	(1,874,585)	(472,661)	(2,347,246)
General Revenues:							
Property Tax, Levied for General Purposes					741,280	55,704	796,984
Sales and Use Tax					525,926	-	525,926
Replacement Tax					5,463	-	5,463
State Income Tax					424,228	-	424,228
Telecommunications Tax					92,640	-	92,640
Motor Fuel Tax					110,259	-	110,259
Video Gaming Tax					40,298	-	40,298
Utility Tax					254,645	-	254,645
Unrestricted Investment Earnings					12,158	66,448	78,606
Miscellaneous					18,350	-	18,350
Proceeds from Disposal of Capital Assets					45,986	-	45,986
Transfers					(74,031)	74,031	-
Total General Revenues					<u>2,197,202</u>	<u>196,183</u>	<u>2,393,385</u>
Change in Net Position					<u>322,617</u>	<u>(276,478)</u>	<u>46,139</u>
Net Position - Beginning					<u>1,207,826</u>	<u>9,183,319</u>	<u>10,391,145</u>
Net Position - Ending					<u>\$ 1,530,443</u>	<u>\$ 8,906,841</u>	<u>\$ 10,437,284</u>

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, 2018

	<u>General</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ 858,825	\$ 634,766	\$ 1,493,591
Investments	41,037	146,317	187,354
Total Assets	<u>\$ 899,862</u>	<u>\$ 781,083</u>	<u>\$ 1,680,945</u>
<u>Liabilities and Fund Balance</u>			
Liabilities:			
Accounts Payable	\$ 6,079	\$ -	\$ 6,079
Total Liabilities	<u>6,079</u>	<u>-</u>	<u>6,079</u>
Fund Balance:			
Restricted	-	781,083	781,083
Unassigned	893,783	-	893,783
Total Fund Balance	<u>893,783</u>	<u>781,083</u>	<u>1,674,866</u>
Total Liabilities and Fund Balance	<u>\$ 899,862</u>	<u>\$ 781,083</u>	<u>\$ 1,680,945</u>

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

VILLAGE OF FREEBURG, ILLINOIS

RECONCILIATION OF THE STATEMENT OF ASSETS,
LIABILITIES AND FUND BALANCES ARISING FROM MODIFIED
CASH BASIS TRANSACTIONS TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED MARCH 31, 2018

Amounts reported for governmental fund balances are different because:

Fund balances - total governmental funds	\$ 1,674,866
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported on the balance sheet of the governmental funds.	1,171,151
Long-term debt (e.g., bonds, leases) is not reported as a liability on the balance sheet of the governmental funds.	(1,411,019)
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>95,445</u>
Net position of governmental activities	<u>\$ 1,530,443</u>

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

VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF REVENUES AND EXPENDITURES
ARISING FROM MODIFIED CASH BASIS TRANSACTIONS
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED MARCH 31, 2018

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
Property Tax	\$ 510,892	\$ 230,388	\$ 741,280
Utility Tax	254,645	-	254,645
Intergovernmental:			
Replacement Tax	5,463	-	5,463
Sales Tax	413,303	-	413,303
State Income Tax	424,228	-	424,228
Local Use Tax	112,623	-	112,623
Telecommunications Tax	92,640	-	92,640
Motor Fuel Tax	-	110,259	110,259
Video Gaming Tax	40,298	-	40,298
Franchise Fees	25,030	-	25,030
Licenses and Permits	44,336	-	44,336
Fines and Penalties	12,120	-	12,120
Garbage Collection	254,218	-	254,218
Investment Earnings	6,331	5,542	11,873
Miscellaneous	38,302	-	38,302
Total Revenues	2,234,429	346,189	2,580,618
Expenditures:			
Current:			
General Government	217,888	-	217,888
Public Safety:			
Police	1,115,990	-	1,115,990
Civil Defense	5,500	-	5,500
Highways and Streets	392,837	91,963	484,800
Development	-	11,361	11,361
Sanitation	226,810	-	226,810
Debt Service:			
Principal	18,966	150,000	168,966
Interest and Charges	1,868	36,825	38,693
Capital Outlay	113,298	-	113,298
Total Expenditures	2,093,157	290,149	2,383,306
Excess of Revenues Over Expenditures	141,272	56,040	197,312
Other Financing Sources (Uses):			
Proceeds from Fixed Asset Sales	45,986	-	45,986
Proceeds from Loan	32,985	-	32,985
Operating Transfers	(74,031)	-	(74,031)
Total Other Financing Sources (Uses)	4,940	-	4,940
Excess of Revenues and Other Financing Sources Over Expenditures	146,212	56,040	202,252
Fund Balance, Beginning of Year	747,571	725,043	1,472,614
Fund Balance, End of Year	\$ 893,783	\$ 781,083	\$ 1,674,866

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, 2018

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

Net change in fund balances - total governmental funds	\$ 202,252
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 (\$129,199) exceeded capital outlay (\$113,298) in the current year.	(15,901)
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.	135,981
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.	<u>285</u>
Change in net position of governmental activities	<u>\$ 322,617</u>

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

VILLAGE OF FREEBURG, ILLINOIS

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 MARCH 31, 2018

	Major Funds					Governmental Activities - Internal Service Fund
	Electric Light and Power	Waterworks	Sewer	Swimming Pool	Total	
Assets						
Current Assets:						
Cash and Cash Equivalents	\$ 799,674	\$ 366,451	\$ 273,890	\$ 676	\$ 1,440,691	\$ 95,445
Investments	1,698,712	320,203	135,664	-	2,154,579	-
Receivables:						
Customers	251,351	43,767	39,103	-	334,221	-
Unbilled Revenue	210,301	37,465	32,149	-	279,915	-
Other	9,934	-	-	-	9,934	-
Escrow	-	-	12,000	-	12,000	-
Prepaid Insurance	41,615	3,598	3,984	-	49,197	-
Total Current Assets	3,011,587	771,484	496,790	676	4,280,537	95,445
Capital Assets:						
Land	211,375	50,094	158,981	6,250	426,700	-
Buildings and Improvements	6,225,144	-	989,001	196,032	7,410,177	-
Swimming Pool	-	-	-	1,099,984	1,099,984	-
Distribution and Collection Systems	8,097,187	4,063,567	3,173,959	-	15,334,713	-
Vehicles and Equipment	1,403,706	676,073	454,991	121,016	2,655,786	-
	15,937,412	4,789,734	4,776,932	1,423,282	26,927,360	-
Less - Accumulated Depreciation	10,277,412	3,621,825	1,846,153	546,783	16,292,173	-
Net Capital Assets	5,660,000	1,167,909	2,930,779	876,499	10,635,187	-
Total Assets	\$ 8,671,587	\$ 1,939,393	\$ 3,427,569	\$ 877,175	\$ 14,915,724	\$ 95,445
Liabilities						
Current Liabilities:						
Accounts Payable	\$ 250,974	\$ 31,658	\$ 4,249	\$ 475	\$ 287,356	\$ -
Accrued Salaries	19,767	8,337	6,299	-	34,403	-
Accrued Interest	22,971	-	-	5,902	28,873	-
Current Portion of Long Term Debt	363,129	28,536	92,119	35,000	518,784	-
Customer Deposits	89,448	38,775	27,666	-	155,889	-
Total Current Liabilities	746,289	107,306	130,333	41,377	1,025,305	-
Noncurrent Liabilities:						
Net Pension Liability	50,234	22,538	17,224	-	89,996	-
Long Term Debt (Net of Current)	2,624,688	25,171	1,549,599	345,000	4,544,458	-
Total Noncurrent Liabilities	2,674,922	47,709	1,566,823	345,000	4,634,454	-
Total Liabilities	3,421,211	155,015	1,697,156	386,377	5,659,759	-
Deferred Inflows of Resources						
Future Pension Expense	\$ 194,875	\$ 87,431	\$ 66,818	\$ -	\$ 349,124	
Net Position						
Net Investment in Capital Assets	2,672,183	1,114,202	854,774	496,499	5,137,658	-
Committed	-	-	-	-	-	95,445
Unreserved	2,383,318	582,745	808,821	(5,701)	3,769,183	-
Total Net Position	5,055,501	1,696,947	1,663,595	490,798	8,906,841	95,445
Total Liabilities, Deferred Inflows of Resources and Net Position	\$ 8,671,587	\$ 1,939,393	\$ 3,427,569	\$ 877,175	\$ 14,915,724	\$ 95,445

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, 2018

	Major Funds				Total	Governmental Activities - Internal Service Fund
	Electric Light and Power	Waterworks	Sewer	Swimming Pool		
Operating Revenue:						
Charges for Services	\$ 5,094,842	\$ 874,226	\$ 704,472	\$ 63,281	\$ 6,736,821	\$ -
Connection Fees	12,030	8,540	8,250	-	28,820	-
Supplies Sold	8,355	19,558	-	20,474	48,387	-
Miscellaneous	51,769	15,806	189	-	67,764	-
Total Operating Revenue	<u>5,166,996</u>	<u>918,130</u>	<u>712,911</u>	<u>83,755</u>	<u>6,881,792</u>	<u>-</u>
Operating Expenses:						
Personal Services	778,907	372,939	300,245	58,407	1,510,498	-
Contractual Services and Other	496,466	83,422	102,016	4,498	686,402	-
Electricity and Water Purchased	3,260,711	400,291	-	-	3,661,002	-
Supplies and Materials	121,364	58,705	49,666	26,369	256,104	-
Heat, Light and Power	10,741	5,324	18,941	-	35,006	-
Depreciation	653,418	224,722	122,117	73,012	1,073,269	-
Total Operating Expenses	<u>5,321,607</u>	<u>1,145,403</u>	<u>592,985</u>	<u>162,286</u>	<u>7,222,281</u>	<u>-</u>
Operating Income (Loss)	<u>(154,611)</u>	<u>(227,273)</u>	<u>119,926</u>	<u>(78,531)</u>	<u>(340,489)</u>	<u>-</u>
Nonoperating Revenues (Expenses):						
Property Taxes	-	-	-	55,704	55,704	-
Interest Income	41,666	19,751	5,025	6	66,448	285
Interest Expense	(76,762)	(346)	(35,961)	(19,103)	(132,172)	-
Total Nonoperating Revenues (Expenses)	<u>(35,096)</u>	<u>19,405</u>	<u>(30,936)</u>	<u>36,607</u>	<u>(10,020)</u>	<u>285</u>
Operating Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,031</u>	<u>74,031</u>	<u>-</u>
Change in Net Position	<u>(189,707)</u>	<u>(207,868)</u>	<u>88,990</u>	<u>32,107</u>	<u>(276,478)</u>	<u>285</u>
Net Position, Beginning of Year	<u>5,245,208</u>	<u>1,904,815</u>	<u>1,574,605</u>	<u>458,691</u>	<u>9,183,319</u>	<u>95,160</u>
Net Position, End of Year	<u>\$ 5,055,501</u>	<u>\$ 1,696,947</u>	<u>\$ 1,663,595</u>	<u>\$ 490,798</u>	<u>\$ 8,906,841</u>	<u>\$ 95,445</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, 2018

	Major Funds				Total	Governmental Activities - Internal Service Fund
	Electric Light and Power	Waterworks	Sewer	Swimming Pool		
<u>Cash Flows from Operating Activities</u>						
Cash Received from Customers	\$ 5,109,787	\$ 918,456	\$ 712,398	\$ 83,755	\$ 6,824,396	\$ -
Cash Paid to Suppliers	(4,065,568)	(629,629)	(680,422)	(37,627)	(5,413,246)	-
Cash Payments to Employees for Services	(513,520)	(240,572)	(194,233)	(51,745)	(1,000,070)	-
Net Cash Provided (Used) By Operating Activities	530,699	48,255	(162,257)	(5,617)	411,080	-
<u>Cash Flows from Capital Financing Activities</u>						
Purchase of Fixed Assets	(44,478)	(98,185)	(310,242)	(57,450)	(510,355)	-
Proceeds from Debt	-	48,721	536,208	-	584,929	-
Principal Paid on Debt	(362,446)	(8,790)	(89,595)	(62,714)	(523,545)	-
Contributed Capital	-	-	-	15,545	-	-
Interest Paid on Debt	(78,298)	(346)	(35,961)	(19,499)	(134,104)	-
Net Cash Provided (Used) By Capital Financing Activities	(485,222)	(58,600)	100,410	(124,118)	(583,075)	-
<u>Cash Flows from Investing Activities</u>						
Purchase of Investment	(9,712)	(6,070)	(1,008)	-	(16,790)	-
Interest Income	41,666	19,751	5,025	6	66,448	285
Net Cash Provided By Investing Activities	31,954	13,681	4,017	6	49,658	285
<u>Cash Flows from Non-Capital Financing Activities</u>						
Payments From (To) Other Funds	(540)	-	-	74,031	73,491	-
Property Tax	-	-	-	55,704	55,704	-
Customer Deposits	(1,075)	(34)	(63)	-	(1,172)	-
Net Cash Provided By Non-Capital Financing Activities	(1,615)	(34)	(63)	129,735	128,023	-
Net Increase (Decrease) in Cash and Cash Equivalents	75,816	3,302	(57,893)	6	5,686	285
Cash and Cash Equivalents, Beginning of Year	723,858	363,149	331,783	670	1,419,460	95,160
Cash and Cash Equivalents, End of Year	\$ 799,674	\$ 366,451	\$ 273,890	\$ 676	\$ 1,425,146	\$ 95,445

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, 2018

	Major Funds				Total	Governmental Activities - Internal Service Fund
	Electric Light and Power	Waterworks	Sewer	Swimming Pool		
Operating Income (Loss)	\$ (154,611)	\$ (227,273)	\$ 119,926	\$ (78,531)	\$ (340,489)	\$ -
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:						
Depreciation	653,418	224,722	122,117	73,012	1,073,269	-
Decrease (Increase) in:						
Accounts Receivable	(46,757)	(1,415)	(1,725)	-	(49,897)	-
Other Receivables	(8,519)	-	-	-	(8,519)	-
Unbilled Revenue	(1,933)	1,741	1,212	-	1,020	-
Prepaid Insurance	(1,851)	35	(295)	-	(2,111)	-
Future Pension Expense	293,351	124,118	97,547	-	515,016	-
Increase (Decrease) in:						
Accounts Payable	19,779	5,226	(432,096)	(98)	(407,189)	-
Net Pension Liability	(223,622)	(79,487)	(68,233)	-	(371,342)	-
Accrued Salaries	1,444	588	(710)	-	1,322	-
Net Cash Provided (Used) by Operating Activities	<u>\$ 530,699</u>	<u>\$ 48,255</u>	<u>\$ (162,257)</u>	<u>\$ (5,617)</u>	<u>\$ 411,080</u>	<u>\$ -</u>

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

VILLAGE OF FREEBURG, ILLINOIS

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(a) Financial reporting entity

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

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

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

(b) Government-wide and fund financial statements

The government-wide financial statements (the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

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

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

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

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

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

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

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

The government reports the following major governmental fund:

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

The Village reports the following major proprietary funds:

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

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

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

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

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

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

(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 \$500 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

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

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

Compensated absences

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

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

An employee separated from the service of the Village shall be compensated for all unused vacation leave accumulated prior to his/her effective date of separation but not for accumulated sick leave. Any liability at March 31, 2018 is immaterial.

Long-term obligations

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

Fund balances

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

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

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

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

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

Unassigned – the residual classification of the General Fund balance.

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

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

<u>Governmental Funds</u>	
Restricted:	
Tax Increment Financing District	\$ 466,466
Motor Fuel Tax Fund	285,909
Impact Fees Fund	<u>28,708</u>
Total Restricted	<u>\$ 781,083</u>
Committed:	
Internal Service Fund	<u>\$ 95,445</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 20, 2017 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, 2018, the carrying amount of the Village's deposits was \$5,160,467 and the bank balance was \$5,226,783. The deposits were comprised of checking, interest checking, money market funds and certificates of deposit.

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the Village's deposits may not be returned to it. As of March 31, 2018, 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.

At March 31, 2018, the Village had the following investments:

<u>Investment</u>	<u>Weighted Average Maturity (Days)</u>	<u>Fair Value</u>
The Illinois Funds (external investment pool)	Daily	\$ 210,578
Petty Cash		615
Deposits as reported above		<u>5,160,467</u>
Total deposits and investments		<u>\$ 5,371,660</u>
As Reported in the Statement of Net Position:		
Cash and Cash Equivalents		\$ 3,029,727
Investments		<u>2,341,933</u>
		<u>\$ 5,371,660</u>

Credit Risk. As of March 31, 2018, the credit rating of the Village's investment was as follows:

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

Concentration of Credit Risk. As of March 31, 2018, the Village did not have a concentration of credit risk.

Foreign Currency Risk. As of March 31, 2018, 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 December 4, 2017. 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, 2018. 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	2017	2016	2015
<u>Tax Rates:</u>				
General	\$ 0.2500	\$ 0.2097	\$ 0.2009	\$ 0.1967
Bonds and Interest	None	0.0607	0.0657	0.0695
IMRF	None	0.1981	0.1963	0.1849
Police Protection	0.0750	0.0699	0.0704	0.0729
Audit	None	0.0100	0.0100	0.0104
Civil Defense (ESDA)	0.0500	0.0100	0.0042	0.0031
Total		<u>\$ 0.5584</u>	<u>\$ 0.5475</u>	<u>\$ 0.5375</u>
Assessed Valuations		<u>\$ 85,854,730</u>	<u>\$ 84,623,062</u>	<u>\$ 81,631,984</u>
<u>Tax Extensions:</u>				
General		\$ 180,037	\$ 170,008	\$ 160,570
Bonds and Interest		52,114	55,597	56,734
IMRF		170,078	166,115	150,938
Police Protection		60,012	59,575	59,510
Audit		8,586	8,462	8,490
Civil Defense (ESDA)		8,586	3,554	2,530
Total		<u>\$ 479,413</u>	<u>\$ 463,311</u>	<u>\$ 438,772</u>
Tax Collections		<u>\$ -</u>	<u>\$ 463,961</u>	<u>\$ 438,346</u>
Percent Collected		<u>0.00%</u>	<u>100.14%</u>	<u>99.90%</u>

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

NOTE 4: CAPITAL ASSETS

Capital asset activity for the year ended March 31, 2018 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Governmental activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 83,840	\$ -	\$ -	\$ 83,840
Capital assets, being depreciated:				
Buildings and improvements	657,805	-	-	657,805
Infrastructure	593,847	5,175	-	599,022
Vehicles and equipment	870,201	108,123	50,566	927,758
Total capital assets being depreciated	<u>2,121,853</u>	<u>113,298</u>	<u>50,566</u>	<u>2,184,585</u>
Less accumulated depreciation for:				
Building and improvements	356,448	23,829	-	380,277
Infrastructure	64,245	15,533	-	79,778
Vehicles and equipment	597,948	89,837	50,566	637,219
Total accumulated depreciation	<u>1,018,641</u>	<u>129,199</u>	<u>50,566</u>	<u>1,097,274</u>
Total capital assets, being depreciated, net	<u>1,103,212</u>	<u>(15,901)</u>	<u>-</u>	<u>1,087,311</u>
Governmental activities capital assets, net	<u>\$ 1,187,052</u>	<u>\$ (15,901)</u>	<u>\$ -</u>	<u>\$ 1,171,151</u>
<u>Business-type activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 426,700	\$ -	\$ -	\$ 426,700
Capital assets, being depreciated:				
Buildings and improvements	7,365,738	44,439	-	7,410,177
Swimming pool	1,099,984	-	-	1,099,984
Distribution and collection system	15,090,199	251,139	6,625	15,334,713
Vehicles and equipment	2,474,523	214,775	33,512	2,655,786
Total capital assets, being depreciated	<u>26,030,444</u>	<u>510,353</u>	<u>40,137</u>	<u>26,500,660</u>
Less accumulated depreciation for:				
Buildings and improvements	4,739,974	212,070	-	4,952,044
Swimming pool	355,798	50,876	-	406,674
Distribution and collection system	8,559,866	608,569	6,625	9,161,810
Vehicles and equipment	1,603,403	201,754	33,512	1,771,645
Total accumulated depreciation	<u>15,259,041</u>	<u>1,073,269</u>	<u>40,137</u>	<u>16,292,173</u>
Total capital assets, being depreciated, net	<u>10,771,403</u>	<u>(562,916)</u>	<u>-</u>	<u>10,208,487</u>
Business-type activities capital assets, net	<u>\$ 11,198,103</u>	<u>\$(562,916)</u>	<u>\$ -</u>	<u>\$ 10,635,187</u>

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

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

Governmental activities:	
General government	\$ 31,169
Public safety	52,376
Highways and streets	35,574
Sanitation	<u>10,080</u>
Total depreciation expense - governmental activities	<u>\$ 129,199</u>
Business-type activities:	
Electric light and power	\$ 653,418
Water	224,722
Sewer	122,117
Swimming pool	<u>73,012</u>
Total depreciation expense - business-type activities	<u>\$ 1,073,269</u>

NOTE 5: RETIREMENT FUND COMMITMENTS

(a) Illinois Municipal Retirement Fund

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

Funding Policy. As set by statute, members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2017 was 10.27 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	23
Inactive, non-Retired Members	10
Active Members	<u>28</u>
Total	<u>61</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 7.50%; the municipal bond rate is 3.31%; and the resulting single discount rate is 7.50%.

Actuarial Valuation Date	12/31/17
Measurement Date of the Net Pension Liability	12/31/17
Fiscal Year End	03/31/18
Development of the Single Discount Rate as of December 31, 2017	
Long-Term Expected Rate of Investment Return	7.50%
Long-Term Municipal Bond Rate	3.31%
Last year ending December 31 in the 2018 to 2117 projection period for which projected benefit payments are fully funded	2117
Resulting Single Discount Rate based on the above development	7.50%
Single Discount Rate calculated using December 31, 2016 Measurement Date	7.50%

The Long-Term Municipal Bond Rate is based on the Fidelity Index's "20 Year Municipal GO AA Index" as of December 29, 2017.

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

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

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Non-Taxing bodies: 10 year rolling period Taxing bodies: 26 year closed period. Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.
Asset Valuation Method	5-Year smoothed market; 20% corridor
Wage growth	3.50%
Price Inflation	2.75% - approximate; No explicit price inflation assumption is used in this valuation.
Salary Increases	3.75% to 14.5% including inflation
Investment Rate of Return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

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

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

Total pension liability	
Service Cost	\$ 179,569
Interest on the Total Pension Liability	525,190
Changes of benefit terms	-
Difference between expected and actual experience of the Total Pension Liability	(251,274)
Changes of assumptions	(221,760)
Benefit payments, including refunds of employee contributions	(340,069)
Net change in total pension liability	\$ (108,344)
Total pension liability - beginning	<u>7,082,787</u>
Total pension liability - ending	<u>\$ 6,974,443</u>
Plan fiduciary net position	
Contributions - employer	\$ 174,004
Contributions - employee	76,243
Net investment income	1,093,030
Benefit payments, including refunds of employee contributions	(340,069)
Other (Net Transfer)	(349,403)
Net change in plan fiduciary net position	\$ 653,805
Plan fiduciary net position - beginning	<u>6,148,360</u>
Plan fiduciary net position - ending	<u>\$ 6,802,165</u>
Net pension liability/(asset)	<u>\$ 172,278</u>
Plan fiduciary net position as a percentage of the total pension liability	97.53%
Covered valuation payroll	\$ 1,694,296
Net pension liability as a percentage of covered valuation payroll	10.17%

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>6.50%</u>	<u>7.50%</u>	<u>8.50%</u>
Total Pension Liability	\$ 7,833,790	\$ 6,974,443	\$ 6,262,536
Plan Fiduciary Net Position	<u>6,802,165</u>	<u>6,802,165</u>	<u>6,802,165</u>
Net Pension Liability/(Asset)	<u>\$ 1,031,625</u>	<u>\$ 172,278</u>	<u>\$ (539,629)</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
Difference between expected and actual experience	\$ (189,311)
Changes in assumptions	(183,046)
Subsequent contributions to plan	37,050
Net difference between projected and actual earnings on pension plan investments	<u>(333,014)</u>
Total	<u>\$ (668,321)</u>

Year Ending December 31,	Net Deferred Outflows of Resources
2018	\$ (83,650)
2019	(120,700)
2020	(216,019)
2021	(221,158)
2022	<u>(26,794)</u>
	<u>\$ (668,321)</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 \$123,816, the required contribution for the current fiscal year.

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

NOTE 6: LONG-TERM DEBT

The Village has the following long-term debt as of March 31, 2018.

Bonds Payable

\$550,000 General Obligation Bonds, Series 2011 dated July 20, 2011, due in annual installments of \$35,000 to \$50,000 through December 1, 2026; interest at 3.75% to 5.25%. The amount of bonds outstanding as of March 31, 2018 is \$380,000. These bonds are being retired by the Swimming Pool Fund.

\$4,780,000 General Obligation Refunding Bonds, Series 2012 dated September 13, 2012, due in annual installments of \$330,000 to \$395,000 through December 1, 2025; interest at 1.65% to 2.85%. The amount of bonds outstanding as of March 31, 2018 is \$2,885,000. These bonds are being retired by the Electric Light and Power Fund. This issue refunded Series 2005 Bonds.

\$1,950,000 General Obligation Refunding Bonds, Series 2014 dated April 29, 2014, due in semi-annual installments of \$155,000 to \$185,000 through November 1, 2025; interest at 1.55% to 3.30%. The amount of bonds outstanding as of March 31, 2018 is \$1,330,000. These bonds are being retired by the TIF Fund. This issue refunded Series 2005 Tax Increment Revenue Bonds.

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

Year Ended March 31,	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2019	\$ 155,000	\$ 34,622	\$ 365,000	\$ 86,857
2020	155,000	32,220	375,000	80,099
2021	160,000	29,352	390,000	71,900
2022	160,000	25,833	395,000	62,500
2023	165,000	21,752	405,000	52,179
2024-2027	535,000	35,020	1,335,000	89,369
	<u>\$ 1,330,000</u>	<u>\$ 178,799</u>	<u>\$ 3,265,000</u>	<u>\$ 442,904</u>

IEPA Loans

\$104,816 loan with the Illinois Environmental Protection Agency to be repaid with semiannual payments of \$3,568 through March 2019, including interest at 2.865%. The loan was used to assist the Water Fund in the construction of a waterline extension. The balance outstanding on March 31, 2018 is \$6,986.

\$479,822 loan with the Illinois Environmental Protection Agency to be repaid with semi-annual installments of \$15,765, including interest at 2.535%. The loan was used to assist in the construction of sanitary sewer lines and an excess flow clarifier at the West Sewage Treatment Plant. The balance outstanding as of March 31, 2018 is \$90,437.

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

\$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, 2018 is \$471,049.

\$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, 2018 is \$1,052,697.

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

Year Ended March 31,	EPA Loans	
	Principal	Interest
2019	\$ 87,010	\$ 22,707
2020	106,028	30,312
2021	108,242	28,005
2022	78,964	25,847
2023	80,566	24,247
2024-2028	428,008	96,046
2029-2033	473,254	50,799
2034-2037	259,097	10,961
	<u>\$ 1,621,169</u>	<u>\$ 288,924</u>

Notes Payable

\$225,618 loan with Citizens Community Bank to be repaid with annual payments of \$36,464 through July 2020, including interest at 3.182%. The loan was used to purchase a Bucket/Pole Truck for the Electric Light and Power Fund. The balance outstanding as of March 31, 2018 is \$102,817.

\$67,000 loan with Midland States Bank to be repaid with annual payments of \$17,934 through October 2020, including interest at 2.75%. The loan was used to purchase a Leaf Vacuum for the General Fund. The balance outstanding as of March 31, 2018 is \$50,934.

\$76,741 loan with Citizens Community Bank to be repaid in two annual payments of \$39,955, including interest at 2.74%. The loan was used to purchase three vehicles to be used in the water, sewer, and street departments. The balance outstanding as of March 31, 2018 is \$76,741.

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

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

Year Ended March 31,	Governmental		Business-type	
	Activities		Activities	
	Principal	Interest	Principal	Interest
2019	\$ 25,970	\$ 1,953	\$ 61,496	\$ 4,935
2020	26,703	1,230	63,389	3,075
2021	17,446	488	35,488	1,162
	<u>\$ 70,119</u>	<u>\$ 3,671</u>	<u>\$ 160,373</u>	<u>\$ 9,172</u>

Capital Leases

\$27,600 capital lease with John Deere to be paid in three annual payments of \$10,065, including interest at 4.50%. The loan was used to purchase three vehicles to be used in the water, sewer, and Street departments. The balance outstanding as of March 31, 2018 is \$27,600.

Annual debt service requirements to maturity for capital leases are as follows:

Year Ended March 31,	Governmental		Business-type	
	Activities		Activities	
	Principal	Interest	Principal	Interest
2019	\$ 3,518	\$ 508	\$ 5,278	\$ 761
2020	3,680	346	5,520	519
2021	3,702	177	5,902	265
	<u>\$ 10,900</u>	<u>\$ 1,031</u>	<u>\$ 16,700</u>	<u>\$ 1,545</u>

The following is a summary of changes in long-term debt for the year ended March 31, 2018.

	Beginning			Ending	Amounts
	Balance	Additions	Reductions	Balance	Due Within
					One Year
<u>Business-type Activities:</u>					
Bonds Payable	\$ 3,630,000	\$ -	\$ 365,000	\$ 3,265,000	\$ 365,000
Capital Leases	-	16,700	-	16,700	5,278
Notes Payable	162,977	57,556	60,160	160,373	61,496
EPA Loans	1,208,883	506,673	94,387	1,621,169	87,010
Net Pension Liability	461,338	-	372,342	88,996	-
	<u>\$ 5,463,198</u>	<u>\$ 580,929</u>	<u>\$ 891,889</u>	<u>\$ 5,152,238</u>	<u>\$ 518,784</u>
<u>Governmental Activities:</u>					
Bonds Payable	\$ 1,480,000	\$ -	\$ 150,000	\$ 1,330,000	\$ 155,000
Capital Leases	-	13,800	2,900	10,900	3,518
Notes Payable	67,000	19,185	16,066	70,119	25,970
	<u>\$ 1,547,000</u>	<u>\$ 32,985</u>	<u>\$ 168,966</u>	<u>\$ 1,411,019</u>	<u>\$ 184,488</u>

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

NOTE 7: LEGAL DEBT MARGIN

The computation of legal debt margin at March 31, 2018 is as follows:

Bonded Debt Limit*	\$ 7,404,970
Bonded Indebtedness	<u>1,411,019</u>
Legal Debt Margin	<u>\$ 5,993,951</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: INTERFUND TRANSFERS

The General Fund transferred \$74,031 to the Swimming Pool Fund in the year ended March 31, 2018.

NOTE 9: SUBSEQUENT EVENTS

The Village has evaluated events occurring after the financial statement date through September 17, 2018 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, 2018

	Budgeted Amounts		Actual (Budget Basis)
	Original	Final	
Revenues:			
Property Tax	\$ 501,101	\$ 501,101	\$ 510,892
Replacement Tax	5,500	5,500	5,463
Sales Tax	390,000	390,000	413,303
State Income Tax	425,000	425,000	424,228
Local Use Tax	80,000	80,000	112,623
Telecommunications Tax	115,000	115,000	92,640
Video Gaming Tax	17,500	17,500	40,298
Franchise Tax	24,000	24,000	25,030
Utility Tax	245,000	245,000	254,645
Licenses and Permits	38,645	38,645	44,336
Fines and Penalties	19,500	19,500	12,120
Garbage Collection	246,800	246,800	254,218
Rental/Lease Income	5,200	5,200	-
Investment Earnings	3,000	3,000	6,331
Grants	28,000	28,000	-
Miscellaneous	68,160	68,160	84,288
Total Revenues	<u>2,212,406</u>	<u>2,212,406</u>	<u>2,280,415</u>
Expenditures:			
Current:			
General Government	256,754	256,754	217,888
Public Safety:			
Police	1,187,835	1,187,835	1,115,990
Civil Defense	5,050	5,050	5,500
Highways and Streets	428,593	428,593	392,837
Sanitation	228,500	228,500	226,810
Capital Outlay	119,700	119,700	80,313
Transfers	15,000	15,000	15,000
Total Expenditures	<u>2,241,432</u>	<u>2,241,432</u>	<u>2,075,172</u>
Net Change in Fund Balances	<u>\$ (29,026)</u>	<u>\$ (29,026)</u>	205,243
Change for modified cash basis reporting			
Cash Transfer Between Funds			<u>(59,031)</u>
As reported on the Statement of Revenues and Expenditures			
Arising From Modified Cash Basis Transactions			<u>\$ 146,212</u>

VILLAGE OF FREEBURG, ILLINOIS

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND
MARCH 31, 2018

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total Pension Liability:			
Service Cost	\$ 179,569	\$ 177,858	\$ 166,984
Interest	525,190	501,542	466,844
Difference between expected and actual experience	(251,274)	(44,602)	96,660
Assumption changes	(221,760)	(16,734)	16,488
Benefit payments, including refunds	(340,069)	(302,922)	(240,854)
Net change in total pension liability	(108,344)	315,142	506,122
Total pension liability - beginning	<u>7,082,787</u>	<u>6,767,645</u>	<u>6,261,523</u>
Total pension liability - ending	<u>\$ 6,974,443</u>	<u>\$ 7,082,787</u>	<u>\$ 6,767,645</u>
Plan Fiduciary Net Position			
Contributions - employer	174,004	177,706	186,321
Contributions - employee	76,243	76,818	77,063
Net investment income	1,093,030	390,015	28,944
Benefit payments, including refunds	(340,069)	(302,922)	(240,854)
Other	(349,403)	60,649	(83,002)
Net change in plan fiduciary net position	653,805	402,266	(31,528)
Plan fiduciary net position - beginning	<u>6,148,360</u>	<u>5,746,094</u>	<u>5,777,622</u>
Plan fiduciary net position - ending	<u>\$ 6,802,165</u>	<u>\$ 6,148,360</u>	<u>\$ 5,746,094</u>
Net Pension Liability	<u>\$ 172,278</u>	<u>\$ 934,427</u>	<u>\$ 1,021,551</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>97.53%</u>	<u>86.81%</u>	<u>84.91%</u>
Covered-employee Payroll	<u>\$ 1,694,296</u>	<u>\$ 1,707,064</u>	<u>\$ 1,712,505</u>
Net position liability as a percentage of covered-employee payroll	<u>10.17%</u>	<u>54.74%</u>	<u>59.65%</u>

VILLAGE OF FREEBURG, ILLINOIS

SCHEDULE OF CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND
MARCH 31, 2018

	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarial Determined Contribution	\$ 174,004	\$ 177,705	\$ 186,321
Contributions in relation to actuarial determined contribution	<u>174,004</u>	<u>177,706</u>	<u>186,321</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>
 Covered-employee Payroll	 <u>1,694,296</u>	 <u>1,707,064</u>	 <u>1,712,505</u>
 Contributions as a percentage of covered-employee payroll	 <u>10.27%</u>	 <u>10.41%</u>	 <u>10.88%</u>

Actuarial valuation date for above is December 31, 2017.

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:	26 years
Asset Valuation Method:	5-Year smoothed market; 20% corridor
Actuarial Assumptions:	
Interest Rate (current and prior)	7.50%
Wage Growth	3.50%
Price Inflation	2.75%

VILLAGE OF FREEBURG, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
MARCH 31, 2018

	<u>Impact Fees</u>	<u>Motor Fuel Tax</u>	<u>TIF</u>	<u>Total</u>
<u>Assets</u>				
Cash and Cash Equivalents	\$ 7,716	\$ 160,584	\$ 466,466	\$ 634,766
Investments	<u>20,992</u>	<u>125,325</u>	<u>-</u>	<u>146,317</u>
Total Assets	<u>\$ 28,708</u>	<u>\$ 285,909</u>	<u>\$ 466,466</u>	<u>\$ 781,083</u>
<u>Liabilities and Fund Balance</u>				
Liabilities:				
None	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance:				
Restricted	<u>28,708</u>	<u>285,909</u>	<u>466,466</u>	<u>781,083</u>
Total Fund Balance	<u>28,708</u>	<u>285,909</u>	<u>466,466</u>	<u>781,083</u>
Total Liabilities and Fund Balance	<u>\$ 28,708</u>	<u>\$ 285,909</u>	<u>\$ 466,466</u>	<u>\$ 781,083</u>

VILLAGE OF FREEBURG, ILLINOIS

COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE GOVERNMENTAL FUNDS
FOR THE YEAR ENDED MARCH 31, 2018

	<u>Impact Fees</u>	<u>Motor Fuel Tax</u>	<u>TIF</u>	<u>Total</u>
Revenues:				
Property Tax	\$ -	\$ -	\$ 230,388	\$ 230,388
Motor Fuel Tax	-	110,259	-	110,259
Investment Income	330	4,338	874	5,542
Total Revenues	<u>330</u>	<u>114,597</u>	<u>231,262</u>	<u>346,189</u>
Expenditures:				
Current:				
Highways and Streets	-	91,963	-	91,963
Development	-	-	11,361	11,361
Debt Service:				
Principal	-	-	150,000	150,000
Interest and Fees	-	-	36,825	36,825
Total Expenditures	<u>-</u>	<u>91,963</u>	<u>198,186</u>	<u>290,149</u>
Excess of Revenues Over Expenditures	<u>330</u>	<u>22,634</u>	<u>33,076</u>	<u>56,040</u>
Fund Balance, Beginning of Year	<u>28,378</u>	<u>263,275</u>	<u>433,390</u>	<u>725,043</u>
Fund Balance, End of Year	<u>\$ 28,708</u>	<u>\$ 285,909</u>	<u>\$ 466,466</u>	<u>\$ 781,083</u>

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

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

Report on the Financial Statements

We have audited the accompanying financial statements of the Village of Freeburg, Illinois as of and for the year ended March 31, 2018, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

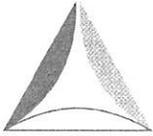
Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial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

Auditor's Responsibility

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

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

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

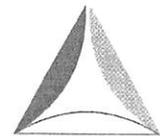


ESDA OFFICE: [618] 539-9996
VILLAGE HALL: [618] 539-5545

FREEBURG EMERGENCY SERVICES AND DISASTER AGENCY

Freeburg Emergency Management Agency

#14 SOUTHGATE CENTER
FREEBURG, IL 62243



DIRECTOR:
[618] 539-3764

Report to Mayor /Administrator/Village Trustees Oct. 1, 2018

1. The National Wireless Emergency Alert (WEA) test will be conducted this Wednesday, Oct.3,2018 via FEMA at 1:18 PM CDST. The Emergency Alert System (EAS) will be conducted on Wednesday Oct. 3, 2018 at 1:20 PM CDST. This will be a test message initiated by the President of the United States for the purpose of identification of the Nation Wide ability to alert all citizens of a National Emergency.

2. Freeburg ESDA conducted its 9/25/18 ARES/RACES test from the ESDA office via support communications ESDA member and ARO, David Antry- WD9HBA.

3. Per request of Zoning Admin. Matt Trout, the National Weather Service Office St. Louis has responded to my "Outside Event" submission papers for Lat/Lom. specific to Freeburg Weather Forecasts for Sept 29. Computer modeling is run with constant data so we receive ANY minute changes in air mass patterns. The last "follow up" in this report, for the Freeburg Chili Cookoff/Festival is at 1:00 PM Friday 9/28/18. This is a "no charge" service by NWS for approved Government / Public Safety organizations. I am providing the updated information to Zoning Admin. Matt Trout as the event draws near.

4. ARRL SEC has provided the "several pages" of the up coming Simulated Emergency Test Exercise as it relates to ARES/RACES communications. It appears that IEMA is incorporating a Statewide test entitled "Dark Web" that will involve ALL communication resources of EMA/Military/Public Safety/ and inter agency "communications system terrorist attacks" that will compromise and even shut down ALL communication systems relying on the internet interfaces. This would include the Starcom Trunking Systems. A 10 page listing of the event that covers Oct. 26-27th was sent to ARRL ECs and IEMA to ESDA and EMA.

5. Additional Emergency Communication tests : All SATERN operations will be involved (this means Freeburg ESDA as part of this Nationwide Communications HF ability) on Oct. 6, 2018. This exercise will incorporate the passing of simulated emergency traffice and or messages that will involve the NIMS ICS-213 reporting formate. Mode will be SSB, frequency will be 14.265 mhz time will be 1530 hours UTC.

6. Additional Training Communication Exercise: On Nov. 2, 2018 a National Guard Training Exercise will be conducted within and about St. Clair County that will simulate an Earthquake Event. This exercise will involve the lose of standard communications and internet capabilities which will result in alertnete links the the National Guard, in this case, Amateur Radio Emergency Service via both VHF/UHF and HF..

FREEBURG VILLAGE BOARD MEETING ZONING REPORT

October 1, 2018

Matt Trout
Zoning Administrator

Meadow Pines has completed the Phase 1 Sanitary Sewer, Storm Sewer and water line installation. LW will be starting to build the roads this week for the 1st Phase. They will also be repairing and replacing the landscaping around the manhole on the corner of Bozeman Lane. The Developers are very close to starting on Phase 2 of the subdivision due to the commitment of lots they currently have. LW will continue to monitor Wolf Road and add rock to the area they had to saw cut for the water line until they patch the road after settling.

The Combined Planning and Zoning Board will meet on October 9th. Bryan and Marlana Blomenkamp will be asking to rezone their property from SR-1 to Agriculture.

I have begun the process of scanning in previous building permits so they will be on the server at a click of the mouse. I am waiting on a computer program to continue this process.

September 1st through September 28th

I have continued to drive around town looking for properties that need to be mowed or cleaned up. As I come across the properties I have made courtesy calls or sent letters if I was unable to make contact. If you see anything please let me know and I would be happy to take care of it. There have been a few issues with signs on public right of ways or blocking the line of sight at intersections. I have made numerous calls on this issue as well.

12 -- Occupancy Permits

4-- Building Permits

- 1-- New Accessory Building
- 1-- Mobile Home
- 1-- New Pool & Fence
- 1 -- New Deck
- 1 -- New Fence



CONSULTING ENGINEERING
GEOSPATIAL SERVICES

THOUVENOT, WADE & MOERCHEN, INC.

CORPORATE OFFICE
4940 OLD COLLINSVILLE ROAD
SWANSEA, IL 62226
618.624.4488
TWM-INC.COM

September 26, 2018

Village of Freeburg
Attention: Mayor Seth Speiser
14 Southgate Center
Freeburg, il 62243

RE: South Belleville Street Reconstruction

Dear Mayor Speiser:

Sealed bids were opened for the above referenced project on September 26, 2018 at 10:00 a.m. The apparent low bidder was Byrne and Jones Construction with a bid of \$95,816.83. The Engineer's estimate for the project was \$100,311.00. The bid tabulation, as presented, is as follows:

Byrne and Jones Construction –	\$95,816.83
Fournie Contracting –	\$100,676.20
Stutz Excavating –	\$110,560.20
Hank's Excavating and Landscaping, Inc. -	\$113,043.80
DMS Contracting, Inc. -	\$139,141.40

Upon review of the low bidder's submittal package, the bid bond and other paperwork appears to be in order. Byrne and Jones Construction is a union company that has recently constructed a street project in Belleville as well as many site projects in the Metro East. TWM is forwarding the low bidder's information to the Village of Freeburg for further processing.

If you have any questions regarding the above, feel free to contact me at your convenience.

Respectfully,

Thouvenot, Wade & Moerchen, Inc.

Jeffrey R. Reis, P.E., PTOE
Project Manager

CC: File
Encl: Bid Tab
Byrne and Jones Construction low bid

RESOLUTION NO. 18-07**A RESOLUTION OF THE VILLAGE OF FREEBURG, ILLINOIS
AUTHORIZING THE MAYOR TO EXECUTE AND THE VILLAGE TO
ACCEPT AN INTERGOVERNMENTAL AGREEMENT BETWEEN THE
VILLAGE OF FREEBURG, FREEBURG FIRE PROTECTION DISTRICT,
FREEBURG COMMUNITY CONSOLIDATED DISTRICT #70
AND FREEBURG COMMUNITY HIGH SCHOOL DISTRICT #77**

WHEREAS, the Board of Trustees of the Village of Freeburg, Illinois, believes it is in the best interests of the Village to enter into an Intergovernmental Agreement between the Village and Freeburg Fire Protection District, Freeburg Community Consolidated District #70 and Freeburg Community High School District #77, for the purpose of acquiring radio equipment that will upgrade the communication system between the above-named parties; and

WHEREAS, Freeburg Fire Protection District, Freeburg Community Consolidated District #70 and Freeburg Community High School District #77 are all agreeable to allowing such an Intergovernmental Agreement; and

WHEREAS, Freeburg Fire Protection District, Freeburg Community Consolidated District #70 and Freeburg Community High School District #77 desire to enter into such an Intergovernmental Agreement; and

WHEREAS, a copy of said Intergovernmental Agreement is attached hereto, marked "Exhibit A," and made a part hereof; and

WHEREAS, the Village believes that same is in the best interest of the Village, and will further improve the health, safety and welfare of the residents of the Village.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF FREEBURG, ILLINOIS, THAT:

SECTION 1: The recitals set forth above hereby adopted are found to be true and correct and are incorporated by reference as if fully set forth herein.

SECTION 2: The Mayor of the Village of Freeburg, Illinois, is hereby authorized to execute the Intergovernmental Agreement between the Village and the Freeburg Fire Protection District, Freeburg Community Consolidated District #70 and Freeburg Community High School District #77, a copy of which is attached hereto as "Exhibit A."

SECTION 3: This Resolution shall be in full force and effect after its passage and approval as provided by law.

SECTION 4: Any and all Resolutions, sections or subsections of Resolutions in conflict herewith are hereby repealed.

RESOLUTION NO. 18-07 cont.

ADOPTED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF FREEBURG,
ILLINOIS, THIS 1st DAY OF OCTOBER, 2018.

Vote Recorded:

AYES: _____

NAYS: _____

ABSENT: _____

Seth E. Speiser
Village President

ATTEST:

Jerry Menard
Village Clerk

Approval as to Legal Form:

Frederick W. Keck, Village Attorney
Weilmuenster & Keck, P.C.

INTERGOVERNMENTAL AGREEMENT

This Intergovernmental Agreement is made and entered into by and between the Freeburg Fire Protection District, Freeburg Community Consolidated District #70, Freeburg Community High School District #77 and the Village of Freeburg, Illinois pursuant to the provisions of the Illinois Governmental Cooperation Act (5 ILCS 220/1 et seq.) as follows:

1. The Village of Freeburg is in the process of acquiring radio equipment for the purpose of upgrading its communication system for the handling of emergency situations and radio communications between the above-named parties.

2. It is agreed and understood that each party listed above will be responsible to maintain liability insurance on their portion of the interoperability equipment.

3. It is agreed and understood that each party listed above will share in the equipment and maintenance of said equipment equally.

4. The term of this Agreement will run concurrently with the operation of this interoperability radio equipment system. The foregoing notwithstanding, it is agreed that should any party determine that continued use of this equipment should become impractical, that party may terminate this Agreement upon twelve (12) months' written notice to the other party unless the parties agree to an earlier termination date. Upon termination for any reason as provided in this Agreement, such party will return the equipment to the Village of Freeburg.

5. Each of the parties agrees that it will cause their respective governing bodies to take such action as may be necessary to approve and implement this Intergovernmental Agreement which will bind and inure to the benefit of the parties.

6. It is agreed that the law of the State of Illinois will apply to the interpretation and enforcement of this Agreement.

7. The parties agree to do such further, or other, acts or to execute any additional instruments which may be reasonably necessary or convenient to effect the purposes of this Agreement.

In witness whereof, the parties, by their undersigned duly authorized officers, have set their hands and seals the dates below written, the latest of which will be the effective date of this Agreement.

VILLAGE OF FREEBURG, ILLINOIS

BY: _____
MAYOR (VILLAGE PRESIDENT)

ATTEST:

CLERK

DATE: _____

FREEBURG FIRE PROTECTION
DISTRICT

BY: _____
PRESIDENT

ATTEST:

SECRETARY

DATE: _____

DATE: _____

FREEBURG COMMUNITY
CONSOLIDATED DISTRICT #70

BY: _____
PRESIDENT

ATTEST:

SECRETARY

DATE: _____

DATE: _____

FREEBURG COMMUNITY HIGH
SCHOOL DISTRICT #77

BY: _____
PRESIDENT

ATTEST:

SECRETARY

DATE: _____

ORDINANCE NO. 1667

AN ORDINANCE AMENDING CHAPTER 10 OF THE REVISED
CODE OF THE VILLAGE OF FREEBURG, ST. CLAIR
COUNTY, ILLINOIS (Electric System – Net Metering Application)

BE IT ORDAINED BY THE VILLAGE PRESIDENT AND VILLAGE BOARD OF TRUSTEES OF
THE VILLAGE OF FREEBURG, ST. CLAIR COUNTY, ILLINOIS, THAT:

CHAPTER 10, ELECTRIC SYSTEM

Section 10-2-16, NET METERING GUIDELINES FOR INTERCONNECTION OF ON-SITE GENERATING FACILITIES CONNECTED TO THE VILLAGE OF FREEBURG'S MUNICIPAL ELECTRIC SYSTEM

Section 10-2-16:

Add (J) All customers interested in establishing a net metering service shall complete the Net Metering Application which can be found in Appendix "A" at the end of this Chapter.

Add Appendix "A" Net Metering Application

The ordinance becomes effective after its passage and publication as prescribed by law.

PASSED BY THE VILLAGE BOARD OF THE VILLAGE OF FREEBURG, ILLINOIS, ST. CLAIR COUNTY,
AND APPROVED BY THE VILLAGE PRESIDENT THIS ____ DAY OF October, 2018.

AYES _____

NAYS _____

ABSENT _____

ABSTAIN _____

Approved this ____ day of October, 2018.

Seth E. Speiser
Village President

ATTEST:

Approval as to Legal Form: _____

Jerry Lynn Menard
Village Clerk

Village Attorney

VILLAGE OF FREEBURG

14 Southgate Center
Freeburg, Illinois 62243
618.539.5545

NET METERING APPLICATION

FOR INSTALLATION OF CUSTOMER-OWNED, GRID CONNECTED NET METERING SYSTEMS OF 10 KW OR LESS

A. APPLICANT INFORMATION

Customer-Generator (Name): _____
Account No: _____
Mailing Address: _____ Zip Code: _____
Installation Address
(If different from above): _____ Zip Code: _____
Daytime Phone: _____ Fax: _____
Email: _____

B. ELECTRIC SYSTEM INFORMATION

1. Identify type of system: Solar Other _____
2. Vendor Name: _____
3. Site Location of system on property: _____
4. System Description: _____
Manufacturer & Model #: _____ Type/Style: _____
5. Synchronous Inverter/Generator Data _____
Manufacturer & Model #: _____
Serial Number: _____
Location: Indoor Outdoor Location of Property: _____
Nameplate Data: _____
Voltage and Frequency: _____
KW Rating: _____

C. SYSTEM DESIGNER & INSTALLATION CONTRACTOR INFORMATION (if applicable)

1. Design Consultant: _____
Address: _____ Zip Code: _____
Phone: _____ Fax: _____
2. Installation Contractor: _____
Address: _____ Zip Code: _____
Phone: _____ Fax: _____

D. INSTALLATION

1. Proposed installation date: _____
2. Proposed interconnect date: _____
3. **Submit/Attach a one-line electrical diagram for proposed Net Metering System**, including the location of the Renewable Resource, the inverter, lockable disconnect switch, metering points in relation to the Village's Electric system, and the Net Metering Location.

E. INTERCONNECTION COMPLIANCE

- Customer –generator shall be solely responsible for obtaining and complying with any and all necessary easements, licenses, and permits, or exemptions, as may be required by any federal, state, local statutes, regulations, ordinances, or other legal mandates.
- The Customer-generator shall submit documentation to the Village that verifies the Net Metering System has been inspected and approved by the local permitting agency regarding electrical code requirements.
- Customer-generator shall not commence parallel operations of the Net Metering System until written approval of the interconnection has been provided by the Village.
- The Renewable Resource must be IEEE 1547 compliant, UL 1741 listed, and contain an interconnection discount device that is manual, lockable, visible, and accessible.

F. OWNER ACKNOWLEDGEMENT

1. There is not a Purchase Power Agreement associated with the installation or operation of this renewable energy generator.
2. I hereby acknowledge that I understand and have followed section 10-2-15 GUIDELINES FOR INTERCONNECTION TO THE VILLAGE OF FREEBURG MUNICIPAL ELECTRIC SYSTEM of the village code book.
3. I hereby acknowledge that I understand and have followed section 10-2-16 NET METERING GUIDELINES FOR INTERCONNECTION OF ON-SITE GENERATING FACILITIES CONNECTED TO THE VILLAGE OF FREEBURG'S MUNICIPAL ELECTRIC SYSTEM of the village code book.
4. I hereby acknowledge that all of the information provided is true and correct.

Signed (Owner): _____ **Date:** _____

Name (Print): _____

APPROVED / DENIED

Public Works Director: _____ **Date:** _____

APPROVED / DENIED

Head Lineman: _____ **Date:** _____

APPROVED / DENIED

Zoning Administrator: _____ **Date:** _____

Once the application has been approved please proceed with building permit.

ORDINANCE NO. 1668

AN ORDINANCE AMENDING CHAPTER 7 OF THE REVISED
 CODE OF THE VILLAGE OF FREEBURG, ST. CLAIR
 COUNTY, ILLINOIS (Business Regulations – Raffle License)

BE IT ORDAINED BY THE VILLAGE PRESIDENT AND VILLAGE BOARD OF TRUSTEES OF THE VILLAGE OF FREEBURG, ST. CLAIR COUNTY, ILLINOIS, THAT:

CHAPTER 7 - BUSINESS REGULATIONS
Section 7-3-6: APPLICATION FOR A LICENSE FOR A RAFFLE

Section 7-3-6: Replace entire section 7-6-3 with the following: Paragraph (A) through Paragraph (C):

- (A) Any person, firm, business, corporation, organization or other entity seeking to conduct or operate a raffle shall file an application therefore with the Village Clerk on the forms provided by the Village Clerk.
- (B) Applications for licenses under this Article must contain the following information:
- (1) The name and address of the applicant organization;
 - (2) The type of organization that is conducting the raffle, i.e., religious, charitable, labor, fraternal, educational, veterans or other;
 - (3) The length of existence of the organization and, if incorporated, the date and state of incorporation;
 - (4) The name, address, telephone number, and date of birth of the organization's presiding officer, secretary, raffles manager and any other members responsible for the conduct and operation of the raffle;
 - (5) The area in which raffle chances will be sold or issued;
 - (6) The time period during which raffle chances will be sold or issued;
 - (7) The date, time, and name and address of the location or locations at which winning chances will be determined;
 - (8) A sworn statement attesting to the not-for-profit character of the prospective licensee organization signed by the presiding officer and the secretary of that organization; and
 - (9) A certificate signed by the presiding officer of the applicant organization attesting to the fact that the information contained in the application is true and correct.
 - (10) The aggregate retail value of all prizes or merchandise awarded by a licensee in a single raffle shall not exceed \$400,000.
 - (a) Once the prize amount reaches \$100,000 the organization is required to pay for (1) one Village of Freeburg Police Officer, at the rate of \$50 an hour and a minimum of (4) four hours, for the event.
 - (b) Once the prize amount reaches \$200,000 the organization is required to pay for (2) two Village of Freeburg Police Officers, at the rate of \$50 an hour per officer and a minimum of (4) four hours, for the event.
 - (c) Once the prize amount reaches \$300,000 the organization is required to pay for (3) three Village of Freeburg Police Officers, at the rate of \$50 an hour per officer and a minimum of (4) four hours, for the event.

ORDINANCE NO. 1668 cont.

- (d) Once the prize limit reaches \$400,000 the organization is required to pay for (4) four Village of Freeburg Police Officer, at the rate of \$50 an hour per officer and a minimum of (4) four hours, for the event.
 - (11) The maximum retail value of each prize awarded by a licensee in a single raffle shall not exceed \$400,000.
 - (12) The maximum price which may be charged for each raffle chance issued or sold shall not exceed \$25.
 - (13) The maximum number of weeks during which chances may be issued or sold shall not exceed 54 weeks.
- (C) An application for a license to conduct or operate a raffle shall be accompanied by a non-refundable filing fee. Such fee shall be paid by cash, credit card or cashier's check. The Village Clerk shall refer the application to the Mayor.

The ordinance becomes effective after its passage and publication as prescribed by law.

PASSED BY THE VILLAGE BOARD OF THE VILLAGE OF FREEBURG, ILLINOIS, ST. CLAIR COUNTY, AND APPROVED BY THE VILLAGE PRESIDENT THIS ___ DAY OF October, 2018.

AYES _____ NAYS _____

ABSENT _____ ABSTAIN _____

Approved this _____ day of October, 2018.

Seth E. Speiser
Village President

ATTEST:

Approval as to Legal Form:

Jerry Lynn Menard
Village Clerk

Village Attorney

VILLAGE PRESIDENT
Seth Speiser

VILLAGE CLERK
Jerry Menard

VILLAGE TRUSTEES
Ray Matchett, Jr.
Mike Blaies
Denise Albers
Dean Pruett
Michael Heap
Lisa Meehling

VILLAGE TREASURER
Bryan A. Vogel

VILLAGE OF FREEBURG

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

Legal and Ordinance Committee Meeting
(Annexation; Building; Zoning; Subdivision)
(Heap/Albers/Matchett/Meehling)
Wednesday, September 26, 2018 at 5:30 p.m.

EXHIBIT J

VILLAGE ADMINISTRATOR
Tony Funderburg

PUBLIC WORKS DIRECTOR
John Tolan

POLICE CHIEF
Michael J. Schutzenhofer

ESDA COORDINATOR
Eugene Kramer

ZONING ADMINISTRATOR
Matt Trout

VILLAGE ATTORNEY
Weilmuenster & Keck, P.C.

The meeting of the Legal and Ordinance Committee was called to order at 5:31 p.m. by Chairman Mike Heap on Wednesday, September 26, 2018, in the Freeburg Municipal Center. Members attending were Chairman Mike Heap, Trustee Denise Albers, Trustee Ray Matchett, Trustee Lisa Meehling (5:46 p.m.), Mayor Seth Speiser, Village Clerk Jerry Menard, Trustee Mike Blaies, Trustee Dean Pruett, Zoning Administrator Matt Trout, Village Attorney Fred Keck, Police Chief Mike Schutzenhofer, Public Works Director John Tolan (absent), Village Administrator Tony Funderburg and Office Manager Julie Polson. Guests present: Janet Baechle and Jeff Reis from TWM.

A. OLD BUSINESS:

1. Approval of August 29, 2018 Minutes: Trustee Denise Albers motioned to approve the August 29, 2018 minutes and Trustee Ray Matchett seconded the motion. All voting yea, the motion carried.
2. Zoning Report/Nuisance Properties: Zoning Administrator Matt Trout issued twelve occupancy permits, one of which required some outside repairs before he would issue it. He has also started working on scanning in old building permits and placing them on the server. Trustee Pruett asked Matt to look at the Stout property on Railroad Street. Matt advised the owners of 106 S. Vine Street have been sent a letter regarding the home furnishings that are living outside. If it hasn't been taken care of by the end of the week, an ordinance violation will be issued.
3. Meadow Pines Subdivision: Matt advised the sewer and storm sewers are in. The water line was tapped on Monday morning, and that should be finishing up tomorrow. They will be starting on the road after it is graded one more time. Matt said that Shane has met with them on the electric, and we are about 30 days out on that. Grading has begun on phase 2, and they are about two lots away from fully starting Phase 2.
4. Code Revisions/Legal Review: Village Administrator Tony Funderburg will complete the revisions and email them out to everyone shortly. Please get any changes to those revisions back to him in two weeks. It will then go before the Combined Planning and Zoning Board.

B. NEW BUSINESS:

1. Net Metering Application: Tony advised this application is needed for anyone wanting to install solar at their residence. It requires John, Shane and Matt all to sign off on it.

Trustee Ray Matchett motioned to recommend to the full Board the Net Metering Application for approval and Trustee Denise Albers seconded the motion. All voting yea, the motion carried.

2. Raffle Permit Maximum Amount: Tony said someone wants to run a Queen of Hearts, and our code has all the required steps except for a maximum limit. Tony has reviewed this with

Legal and Ordinance Committee Meeting
Wednesday, September 26, 2018

Mike and Matt. We don't want it to get so big that we can't handle the issues that come along with that. Mike talked to Steelville Police Chief, and he said it can be a nightmare to enforce. The committee discussed having police officers present at a certain amount and felt two officers should be present for any raffle over \$200,000.

Trustee Denise Albers motioned to recommend to the full Board a \$400,000 maximum limit be placed on a Queen of Hearts Raffle, that two officers will be required at any drawing \$200,000 and above and the Village of Freeburg be reimbursed by the party holding the raffle for the police officers' time and Trustee Ray Matchett seconded the motion. All voting yea, the motion carried.

3. St. Clair County Zoning Board of Appeals Hearing Special Use Permit for a Solar Farm requested y LeChien & LeChien/ LTD/Carol & FloydSchlueter: Matt advised the property affected is right across from the Catholic War Vets. The committee agreed not to send anyone since it doesn't affect us.

Jeff Reis was present for the Belleville Street bids. This project will include handicap ramps, curbs on both sides of the street and the driveway into the Post Office, High and White street intersections and Belleville Street repair. We received five bids, ranging from Byrne and Jones Construction bid of \$95,816.83 to DMS Contracting's bid of \$139,141.40. Waterloo was pretty happy with the work Byrne and Jones did on the Oak Street project. Jeff advised they did the Freeburg football field. Our crew will do a lot of excavation and removal, and the goal is to have this project completed by the end of November. Tony confirmed we have the money in the budget for this project, and that this project will take all of it. The committee discussed using Fournie since we have had good experience with them. Jeff will check on other references for Byrne and Jones.

Trustee Denise Albers motioned to recommend to the full Board Byrne and Jones Construction's bid not to exceed \$95,816.83 for the Belleville Street Project and Trustee Lisa Meehling seconded the motion. All voting yea, the motion carried.

C. GENERAL CONCERNS: None.

D. PUBLIC PARTICIPATION: Janet asked about the park side sidewalk and the pavement being uneven, and Tony confirmed that is being fixed. Janet also said instead of requiring officers at \$200,000, she thinks it should start at \$100,000.

E. ADJOURN: *Trustee Lisa Meehling motioned to adjourn at 6:03 p.m. and Trustee Denise Albers seconded the motion. All voting yea, the motion carried.*



Julie Polson
Office Manager

VILLAGE PRESIDENT
Seth Speiser

VILLAGE CLERK
Jerry Menard

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Matt Trout

PERSONNEL AND PUBLIC SAFETY COMMITTEE MEETING (Meehling/Blaies/Heap/Matchett) Wednesday, September 26, 2018 at 6:00 p.m.

VILLAGE ATTORNEY
Wehmueller & Keck, P.C.

Chairperson Lisa Meehling called the meeting of the Personnel and Public Safety Committee to order on Wednesday, September 26, 2018 at 6:46 p.m. Those present were Chairperson Lisa Meehling, Trustee Mike Blaies, Trustee Mike Heap, Trustee Ray Matchett, Mayor Seth Speiser, Trustee Denise Albers, Trustee Dean Pruett, Village Clerk Jerry Menard, Police Chief Mike Schutzenhofer, Village Attorney Fred Keck, Public Works Director John Tolan (absent), Village Administrator Tony Funderburg and Office Manager Julie Polson. Guest present: Janet Baechle.

POLICE:

A. OLD BUSINESS:

1. Police Department Expansion: Chairperson Meehling advised the pre-bid meeting for the police expansion has been set for Friday, October 5th at 2:00 p.m.

B. NEW BUSINESS:

1. Chief Mike Schutzenhofer Distinguished Team Award: Chairperson Meehling congratulated Chief Mike Schutzenhofer on receiving the Distinguished Team Award from the Illinois Chapter of the International Association of Arson Investigators for his work on an aggravated arson and homicide investigation at the Orr Weathers Housing Complex.

PERSONNEL:

A. OLD BUSINESS:

1. Approval of August 29, 2018 Minutes: Trustee Ray Matchett motioned to approve the August 29, 2018 Minutes and Trustee Mike Blaies seconded the motion. All voting yea, the motion carried.

B. NEW BUSINESS:

1. Executive Session to Discuss Personnel, 5 ILCS 120/2-(c)1: Not needed. Chief Schutzenhofer stated he would like to hire a part-time officer. Jacob is currently employed with the St. Clair County Sheriff's Department and is the Chief of Police in Lenzburg.

Trustee Ray Matchett motioned to recommend to the full Board Jacob Hoffman be hired as a part-time police officer and Trustee Mike Blaies seconded the motion. All voting yea, the motion carried.

Mike advised he will be interviewing the applicants soon for the full-time officer position.

C. GENERAL CONCERNS: None.

D. PUBLIC PARTICIPATION: Janet asked if the Mike's award will be mentioned Monday night, and Chairperson Meehling stated it will be mentioned in the committee meeting report.

E. ADJOURN: Trustee Ray Matchett motioned to adjourn at 6:53 p.m. and Trustee Mike Blaies seconded the motion. All voting yea, the motion carried.

Julie Polson
Office Manager



Personnel/Police Committee Meeting
Wednesday, September 26, 2018