

Director of Administration Report
November 20, 2013

Financial Statement – This schedule shows the cash balances and year-to-date income (receipts less expenditures) by each fund.

- ❖ Cash balances, all funds \$31,067,914.03 as of 10/31/2013
- ❖ Revenues are in excess of expenses by \$2,021,934.35 from operations and from all sources total revenues are in excess of expenses by \$1,379,238.20 for the 7 months ended 11/30/2013.
- ❖ IEPA outstanding loan detail is provided in the chart below:

Sanitary District of Decatur - Outstanding Loan Payments
11/20/2013

	Payments	Expenses	DUE FROM IEPA
Argenta	6,840,032.00	7,152,913.24	312,881.24
2011 Trestle	2,747,285.00	3,131,661.81	338,750.47
Digester	-	256,729.81	256,729.81
Total	\$ 9,587,317.00	\$ 10,541,304.86	\$ 908,361.52

The Digester project has been added to the list as the IEPA loan was approved and the first payment request has been submitted.

Investments – Investments are purchased with both short and intermediate maturity dates (laddering) that allow investments to mature regularly to take advantage of rising interest rates or soften the effect of decreasing interest rates. If rates decrease the intermediate investments will continue to carry the higher rate; and if rates increase the short-term investment mature which allows for reinvestment at the higher rate.

The investments not backed by the full faith and credit of the United States Government are insured to the FDIC limit and secured by investment instruments held in the District’s name at the Federal Reserve Bank of Boston.

Macon County Taxes/State Replacement Taxes – This schedule shows the property and replacement taxes collected and the allocation to the proper funds.

Actual to Budget – This schedule shows actual revenue and expenditures compared to the budget and the variance between them. The variances are routinely analyzed.

Schedule of WPCRG Loans – This schedule shows the outstanding loans, interest rate, original amount, and outstanding principal and annual payments. FY 04/05 was the first tax levy for the payment of interest and debt. We have started to pay off loans with the debt certificate proceeds. The paid off loans show a \$0 principle balance.

The District was able to obtain a 23 month fixed rate of \$0.497/ therm for natural gas. This is a 28% savings over the expiring rate.

The District has received the 2014 health insurance renewal rates. The District portion is only increasing by 3% and is mainly due to new fees and taxes associated with the Affordable Care Act.

Steve Doolin has been selected to be transferred to the open maintenance laborer position. We are currently interviewing candidates to replace Steve as the monitoring technician. We will not transfer Steve until a replacement has been hired and trained.

The deadline for filing the tax levy ordinance is the last Tuesday in December. The 2013 tax levy is projected to increase by less than 5% so no Truth in Taxation compliance or Public Hearing is required. This proposal would increase the total tax levy by \$69,327 with the increase going towards reducing the deficit budget in the General fund. The property taxes for the median home value of \$86,800 would increase \$1.19 for the year to \$69.48.

Taxes were projected to increase by \$265,150 during the budget process but the increase has been reduced due to the savings from the refunding and early payment of several IEPA loans. I have included both the spreadsheet based on the original capital improvement plan financing schedule discussed during the budget process and an updated version showing the refunding and early payment savings.

If there are any questions or comments, please contact me at 422-6931 x 213 or e-mail kentn@sddcleanwater.org.

SANITARY DISTRICT OF DECATUR
FINANCIAL STATEMENT - ALL FUNDS
For the Six Months Ending October 31, 2013

	General Fund	Capital Cont. Fund	Bond Fund	IMRF Fund	Public Benefit Fund	Water Quality Fund	Replacement Fund	Annexation Fund	IL Debt Svc Fund	IL Const Fund	Reclaimed Wate Fund	Total Fund
ASSETS												
PETTY CASH	\$100.00											\$100.00
CASH IN BANK	4,966,351.24											4,966,351.24
RETAINAGE	101,558.53											101,558.53
HICKORY POINT MM	2,150,692.17											2,150,692.17
CASH IN BK USE CHG	62,436.75											62,436.75
TOTAL CASH	7,281,138.69											7,281,138.69
INVESTMENT	995,621.58	3,095,887.22	920,147.38	349,494.32	175,505.48	5,771.33	15,738,253.60	1,375,621.66	2,397,538.16	(1,103,070.11)		23,950,770.62
ACCOUNTS RECEIVABL	1,076,651.98											1,076,651.98
ACCRUED INTEREST RE	157,830.87											157,830.87
DUE FROM PB	884,157.36											884,157.36
DUE FR ILL LOAN CONS	892,433.70						433,604.67					1,326,038.37
TOT OTHER CUR ASSE	4,006,695.49	3,095,887.22	920,147.38	349,494.32	175,505.48	5,771.33	16,171,858.27	1,375,621.66	2,397,538.16	(1,103,070.11)		27,395,449.20
CURRENT ASSETS	11,287,834.18	3,095,887.22	920,147.38	349,494.32	175,505.48	5,771.33	16,171,858.27	1,375,621.66	2,397,538.16	(1,103,070.11)		34,676,587.89
TOTAL ASSETS	\$11,287,834.18	\$3,095,887.22	\$920,147.38	\$349,494.32	\$175,505.48	\$5,771.33	\$16,171,858.27	\$1,375,621.66	\$2,397,538.16	(\$1,103,070.11)		\$34,676,587.89
LIABILITIES AND FUND BALANCE												
AP ACCRUAL	(\$449.88)											(\$449.88)
ACCOUNTS PAYABLE	14,820.37											14,820.37
ACCOUNTS PAYABLE-P	(5,437.82)											(5,437.82)
UNIFORM RENTAL PAYA	(46.23)											(46.23)
DUE TO CITY	129,297.58											129,297.58
DUE TO OROS	101,558.53											101,558.53
TOTAL CUR LIAB	239,742.55											239,742.55
DUE OTHER FUNDS					884,157.36					1,326,038.37		2,210,195.73
INTERFUND TRANSFERS			1,479,066.75				(1,315,702.06)			(163,364.69)		
LONG - TERM LIAB			1,479,066.75		884,157.36		(1,315,702.06)			1,162,673.68		2,210,195.73
TOTAL LIABILITIES	239,742.55		1,479,066.75		884,157.36		(1,315,702.06)			1,162,673.68		2,449,938.28
YTD INCOME	2,250,714.41	10,285.75	420,147.38	349,494.32	144,336.25	5,771.33	(1,896,343.83)	50,275.64	945,632.44	884,327.19		3,164,640.88
FUND BALANCE	8,797,377.22	3,085,601.47	(979,066.75)		(852,988.13)		19,383,904.16	1,325,346.02	1,451,904.96	(3,150,070.98)		29,062,007.97
FUND BAL - ILL LOAN C									0.76			0.76
FUND BALANCE	11,048,091.63	3,095,887.22	(558,919.37)	349,494.32	(708,651.88)	5,771.33	17,487,560.33	1,375,621.66	2,397,538.16	(2,265,743.79)		32,226,649.61
LIABILITIES & FUND	\$11,287,834.18	\$3,095,887.22	\$920,147.38	\$349,494.32	\$175,505.48	\$5,771.33	\$16,171,858.27	\$1,375,621.66	\$2,397,538.16	(\$1,103,070.11)		\$34,676,587.89

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Investment Summary

SANITARY DISTRICT OF DECATUR AGENCY

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As of Date: 11/11/2013

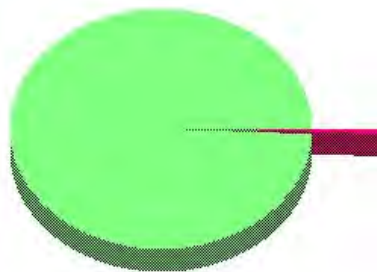


Settled Traded

Investment Category	Book Value	Tax Cost	Market Value	% of Portfolio
CASH AND EQUIVALENTS	78,352.55	78,352.55	78,352.55	0.507
FIXED INCOME	15,715,377.14	15,715,377.14	15,377,274.45	99.493
TOTAL ACCOUNT	15,793,729.69	15,793,729.69	15,455,627.00	100.000

Investment Overview	
Year to Date Long Term Gain/Loss:	0.00
Year to Date Short Term Gain/Loss:	0.00
Year to Date Qualified 5 Yr Gain:	

Investment Profile	
Investment Objective:	INCOME - 0 EQ 100 FI
Investment Authority:	SOLE



■ 0.507 CASH AND EQUIVALENTS
■ 99.493 FIXED INCOME

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Investment Detail

SANITARY DISTRICT OF DECATUR AGENCY

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As of Date: 11/11/2013



Settled Traded

Description ▶	Ticker Symbol ▶	Units ▶	Price ▶	Tax Cost ▶	Market Value ▶	Unrealized G/L ▶	Earnings/Share ▶
CASH AND EQUIVALENTS							
GOLDMAN FED FUND 520	FEDXX	78,352.550000	1.000	78,352.55	78,352.55		
Total For CASH AND EQUIVALENTS		78,352.550000		78,352.55	78,352.55		

Investment Detail

SANITARY DISTRICT OF DECATUR AGENCY

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As of Date: 11/11/2013



Settled Traded

Description ▶	Ticker Symbol ▶	Units ▶	Price ▶	Tax Cost ▶	Market Value ▶	Unrealized G/L ▶	Earnings/Share ▶
FIXED INCOME							
BMW BANK NORTH AMER UTAH CD 1.3% 10/26/2016		200,000.000000	100.203	200,000.00	200,406.00	406.00	
BEAL BK USA LAS VEGAS NEV CD .3% 03/05/2014		245,000.000000	99.939	245,000.00	244,850.55	-149.45	
CIT BK SALT LAKE CITY UT CD 1.6% 10/05/2015		245,000.000000	101.189	245,000.00	247,913.05	2,913.05	
COMENITY CAPITAL BANK UTAH CD 1% 03/06/2018		245,000.000000	98.249	245,000.00	240,710.05	-4,289.95	
COMPASS BK BIRMINGHAM SHTM NT CD 1.15% 07/13/2015		245,000.000000	100.559	245,000.00	246,369.55	1,369.55	
DISCOVER BK CD 1.75% 07/03/2017		245,000.000000	100.846	245,000.00	247,072.70	2,072.70	
ENERBANK USA UT CD .5% 03/04/2016		245,000.000000	99.618	245,000.00	244,064.10	-935.90	
FIRSTBANK P R SANTURCE CD .25% 12/02/2013		245,000.000000	99.988	245,000.00	244,970.60	-29.40	
FLUSHING SVGS BK 1% 07/27/2016		245,000.000000	100.601	245,000.00	246,472.45	1,472.45	
GE CAPITAL FINANCIAL 1.4% 09/30/2014		245,000.000000	100.642	245,000.00	246,572.90	1,572.90	
GOLDMAN SACHS BK USA UT 1.4% 10/06/2014		245,000.000000	100.649	245,000.00	246,590.05	1,590.05	
KEY BANK, OH CD NATL ASSN OHIO CD .45% 03/13/2015		245,000.000000	99.870	245,000.00	244,681.50	-318.50	
PIMCO FUNDS GNMA INSTL	PDMIX	259,302.934000	11.060	3,070,000.00	2,867,890.45	-202,109.55	
SAFRA NATL BANK NEW YORK NY CD .45% 03/02/2015		245,000.000000	99.868	245,000.00	244,676.60	-323.40	
SALLIE MAE BK MURRAY UTAH CD .75% 10/24/2014		100,000.000000	100.257	100,000.00	100,257.00	257.00	
SOVEREIGN BANK, WILMINGTON DE .85% 07/07/2014		245,000.000000	100.252	245,000.00	245,617.40	617.40	
SUSQUEHANNA BK LITITZ PA .4% 07/11/2014		245,000.000000	99.889	245,000.00	244,728.05	-271.95	
TRUSTATLANTIC BANK GREENVILLE NC CD .7% 07/21/2017		200,000.000000	98.631	200,000.00	197,262.00	-2,738.00	
US TREASURY NOTE 4.625% 11/15/2016		250,000.000000	111.813	281,042.70	279,532.50	-1,510.20	
US TREASURY NOTE 3.75% 11/15/2018		250,000.000000	111.305	280,025.18	278,262.50	-1,762.68	
US TREASURY NOTE 3% 09/30/2016		250,000.000000	106.852	268,772.89	267,130.00	-1,642.89	
US TREASURY NOTE 2.5% 06/30/2017		500,000.000000	105.688	525,729.85	528,440.00	2,710.15	
US TREASURY NOTE 1.875% 06/30/2015		500,000.000000	102.629	512,306.37	513,145.00	838.63	
US TREASURY NOTE 2.625% 08/15/2020		1,140,000.000000	103.813	1,217,376.11	1,183,468.20	-33,907.91	
US TREASURY NOTE 1.875% 10/31/2017		725,000.000000	103.203	757,157.52	748,221.75	-8,935.77	
US TREASURY NOTE 2.125% 12/31/2015		250,000.000000	103.781	258,372.89	259,452.50	1,079.61	
US TREASURY NOTE 2.75% 12/31/2017		250,000.000000	106.625	265,926.03	266,562.50	636.47	
US TREASURY NOTE 1.5% 06/30/2016		500,000.000000	102.625	508,472.52	513,125.00	4,652.48	
US TREASURY NOTE 2.375% 06/30/2018		500,000.000000	104.844	522,833.95	524,220.00	1,386.05	
US TREASURY NOTE 2.125% 08/15/2021		575,000.000000	98.625	603,191.22	567,093.75	-36,097.47	
US TREASURY NOTE 1.375% 09/30/2018		725,000.000000	99.938	740,981.80	724,550.50	-16,431.30	
US TREASURY NOTE 1.25% 04/30/2019		1,625,000.000000	98.125	1,636,781.37	1,594,531.25	-42,250.12	
US TREASURY NOTE 1.75% 05/15/2022		75,000.000000	94.125	71,027.35	70,593.75	-433.60	
US TREASURY NOTE 1.625% 11/15/2022		75,000.000000	91.891	73,535.16	68,918.25	-4,616.91	
US TREASURY NOTE 2% 02/15/2023		200,000.000000	94.461	191,844.23	188,922.00	-2,922.23	
Total For FIXED INCOME		12,579,302.934000		15,715,377.14	15,377,274.45	-338,102.69	

MACON COUNTY TAX

FISCAL YEAR 2013-2014
11/15/2013

LEVY

DATE	AMOUNT RECEIVED	LOANS	IMRF	PUBLIC BENEFIT	WATER QUALITY	GENERAL
6/26/13	1,697,589.34	\$ 1,147,304.43	\$ 186,670.16	\$ 120,430.49	\$ 2,806.78	\$ 240,377.48
9/25/13	1,398,838.92	945,396.27	153,818.92	99,236.48	2,312.85	198,074.40

STATE REPLACEMENT TAX

DATE	AMOUNT RECEIVED		IMRF	PUBLIC BENEFIT	WATER QUALITY	GENERAL
			9,005.24	28,082.13	651.70	
5/9/13	\$ 75,105.17		\$ 9,005.24	\$ 28,082.13	\$ 651.70	\$ 37,366.10
7/9/13	\$ 73,386.98					\$ 73,386.98
8/8/13	\$ 7,697.41					\$ 7,697.41
10/9/13	\$ 53,631.05					\$ 53,631.05

SANITARY DISTRICT OF DECATUR
ACTUAL VS BUDGET
November 30, 2013

Description	Year-to-Date				
	ACTUAL	BUDGET	VARIANCE	PCT	
<i>REVENUE - ALL FUNDS</i>					
402001	PROPERTY TAX	\$3,096,428.26	\$3,327,850.00	\$231,421.74	93%
402002	PENALTIES	21,000.00	25,000.00	4,000.00	84%
402003	INDUSTRIAL USER CHARGE	4,317,392.53	8,210,960.00	3,893,567.47	53%
402004	HIGH STRENGTH USER CHARGE	58.79	285,000.00	284,941.21	0%
402005	USER CHARGE	2,155,449.44	3,953,585.00	1,798,135.56	55%
402007	GRANT INCOME	413,469.60		(413,469.60)	0%
402010	BOND REVENUE	5,140,000.00	2,653,000.00	(2,487,000.00)	194%
402011	REPLACEMENT TAX	209,820.61	277,500.00	67,679.39	76%
402015	OPERATIONS OF PUMP STATION	47,031.00	85,000.00	37,969.00	55%
402019	INTEREST INCOME	154,874.41	301,955.00	147,080.59	51%
402020	ANNEXATION INCOME	42,365.52	179,455.00	137,089.48	24%
402021	LEVEE LOAN		76,630.00	76,630.00	0%
402022	S SLUDGE LAGOON LOAN		223,260.00	223,260.00	0%
402025	OTHER INCOME	16,793.72	15,000.00	(1,793.72)	112%
402027	WASTE HAULER MANIFEST REVENUE	38,026.07	43,000.00	4,973.93	88%
402028	SEWER PERMIT INCOME	29,350.25	50,000.00	20,649.75	59%
	<i>TOTAL REVENUE</i>	<i>15,682,060.20</i>	<i>19,707,195.00</i>	<i>4,025,134.80</i>	<i>80%</i>
412169	STATE OF ILLINOIS - ARGENTA	1,065,869.00	1,373,960.00	308,091.00	78%
412170	STATE OF ILLINOIS - TRESTLE REP		77,490.00	77,490.00	0%
412172	STATE OF ILLINOIS - DIGESTER MIXING		3,000,000.00	3,000,000.00	0%
412254	OTHER INCOME - STALEY	23,634.33	47,269.00	23,634.67	50%
412256	OTHER INCOME - SPRING CR	17,884.38	35,769.00	17,884.62	50%
412257	OTHER INCOME - W MOUND	7,634.50	15,269.00	7,634.50	50%
412258	OTHER INCOME - HP WEST		43,407.00	43,407.00	0%
412259	OTHER INCOME - ARGENTA		108,136.00	108,136.00	0%
412260	OTHER INCOME - OREANA	214,587.19	179,505.00	(35,082.19)	120%
	<i>TOTAL LOANS & OTHER RECEIPTS</i>	<i>\$1,329,609.40</i>	<i>\$4,880,805.00</i>	<i>\$3,551,195.60</i>	<i>27%</i>
	<i>TOTAL RECEIPTS - ALL FUNDS</i>	<i>\$17,011,669.60</i>	<i>\$24,588,000.00</i>	<i>\$7,576,330.40</i>	<i>69%</i>

SANITARY DISTRICT OF DECATUR
ACTUAL VS BUDGET
November 30, 2013

Description	Year-to-Date				
	ACTUAL	BUDGET	VARIANCE	PCT	
EXPENDITURES					
GENERAL FUND					
501010	SALARIES	\$1,944,320.79	\$3,584,410.00	\$1,640,089.21	54%
501020	OVERTIME	83,673.58	92,050.00	8,376.42	91%
501030	FICA	120,007.69	227,929.00	107,921.31	53%
501040	IMRF	295,025.33	1,053,287.00	758,261.67	28%
501050	HEALTH - MEDICAL - LIFE	431,616.15	772,800.00	341,183.85	56%
501051	FLEX MED - FLEX CHILD CARE	12,062.62		(12,062.62)	0%
501060	TEMPORARY HELP	4,961.79		(4,961.79)	0%
501070	PHY EXAM-PRE EMPLOY-DRUG TEST	691.00	1,500.00	809.00	46%
501080	WORKERS COMPENSATION INSURANCE		72,000.00	72,000.00	0%
501090	UNEMPLOYMENT PAYMENT	2,750.00		(2,750.00)	0%
501100	POST EMPLOYMENT HEALTH PLAN	86,057.94	145,125.00	59,067.06	59%
501113	MEDICARE	28,414.13	53,300.00	24,885.87	53%
	TOTAL PERSONNEL SERVICES	3,009,581.02	6,002,401.00	2,992,819.98	50%
502010	POLYMER	10,600.00	50,000.00	39,400.00	21%
502041	PLANT CHEMICALS	157,598.93	129,000.00	(28,598.93)	122%
502050	VEHICLE SUPPLIES	3,302.96	10,500.00	7,197.04	31%
502061	PIPE & PIPE SUPPLIES	27,152.70	25,000.00	(2,152.70)	109%
502062	ELECTRICAL SUPPLIES	58,856.50	110,000.00	51,143.50	54%
502063	CONSTRUCTION SUPPLIES	359.08	10,000.00	9,640.92	4%
502064	TELEPHONE & RADIO SUPPLIES	1,872.06	1,500.00	(372.06)	125%
502065	HAND TOOLS	7,398.91	11,700.00	4,301.09	63%
502066	INSTRUMENTATION SUPPLIES	51,632.06	81,000.00	29,367.94	64%
502067	PERSONAL SUPPLIES	6,097.33	16,800.00	10,702.67	36%
502068	MECHANICAL SUPPLIES	95,044.87	212,500.00	117,455.13	45%
502069	MAINTENANCE - BUILDING-GROUND	9,697.31	5,000.00	(4,697.31)	194%
502071	SAFETY INCENTIVE PROGRAM	2,945.00	5,850.00	2,905.00	50%
502072	SAFETY EQUIPMENT MAINTENANCE	4,020.95	9,250.00	5,229.05	43%
502073	SAFETY SUPPLIES & MATERIALS	21,287.80	27,300.00	6,012.20	78%
502074	SAFETY TRAINING MATERIALS		2,500.00	2,500.00	0%
502080	JANITORIAL SUPPLIES	4,189.80	10,000.00	5,810.20	42%
502100	LABORATORY SUPPLIES	20,328.56	40,000.00	19,671.44	51%
502110	ENGINEERING & DRAFTING SUPPLIES	1,277.40	1,000.00	(277.40)	128%
502140	FUELS & LUBRICANTS	97,605.13	278,900.00	181,294.87	35%
502150	GROUNDS KEEPING SUPPLIES	5,529.27	25,000.00	19,470.73	22%
502160	PAINT & PAINTING SUPPLIES	14,373.01	35,000.00	20,626.99	41%
502170	ODOR CONTROL CHEMICALS	38,658.24	95,750.00	57,091.76	40%
502180	OPERATING SUPPLIES	3,863.27	6,500.00	2,636.73	59%
502190	HYPOCHLORITE	138,076.13	254,000.00	115,923.87	54%
502800	CO-GENERATION SYSTEM MAIN	313.90	15,000.00	14,686.10	2%
502810	PUMP STATION MAINTENANCE	90,942.76	105,000.00	14,057.24	87%
502820	INTERCEPTOR & FORCEMAIN MAINT	23,085.63	45,000.00	21,914.37	51%
502830	CSO FACILITY MAINTENANCE	1,606.85	53,000.00	51,393.15	3%
	TOTAL OPERATING SERVICES	897,716.41	1,672,050.00	774,333.59	54%

SANITARY DISTRICT OF DECATUR
ACTUAL VS BUDGET
November 30, 2013

Description	Year-to-Date			
	ACTUAL	BUDGET	VARIANCE	PCT
503010 NATURAL GAS	\$8,496.24	\$55,000.00	\$46,503.76	15%
503040 ELECTRICITY - PLANT	476,579.85	863,250.00	386,670.15	55%
503041 ELECTRICITY - PUMP STATIONS	134,939.43	275,000.00	140,060.57	49%
503050 WATER - PLANT	10,570.03	15,700.00	5,129.97	67%
503051 WATER - PUMP STATIONS	1,242.03	1,500.00	257.97	83%
503060 MAINTENANCE - BLDG & GROUNDS	15,051.15	5,500.00	(9,551.15)	274%
503070 OUTSIDE LABORATORY SERVICES	9,235.50	19,400.00	10,164.50	48%
503080 REFUSE & GRIT	20,271.93	29,000.00	8,728.07	70%
503091 ELECTRICAL MAINTENANCE	70,745.06	106,000.00	35,254.94	67%
503092 INSTRUMENTATION MAINTENANCE	2,662.60	6,000.00	3,337.40	44%
503093 MECHANICAL MAINTENANCE	104,537.41	180,600.00	76,062.59	58%
503094 TELEPHONE & RADIO R&M	620.00	1,500.00	880.00	41%
503095 VEHICLE - OUTSIDE SERVICES	25,040.15	35,500.00	10,459.85	71%
503096 JANITORIAL SERVICES	18,641.44	40,000.00	21,358.56	47%
503111 LAND APPLICATION - CONTRACT	198,712.82	859,150.00	660,437.18	23%
503113 LAND APPLICATION - EQUIP MAINT	38,463.76	74,500.00	36,036.24	52%
503120 RENTAL EQUIPMENT	32,525.29	57,000.00	24,474.71	57%
TOTAL OUTSIDE SERVICES	1,168,334.69	2,624,600.00	1,456,265.31	45%
504010 POSTAGE	2,214.23	3,750.00	1,535.77	59%
504020 TELEPHONE & PAGERS	21,693.88	32,500.00	10,806.12	67%
504030 OFFICE SUPPLIES	1,689.31	5,250.00	3,560.69	32%
504041 DATA PROCESSING SUPPLIES	8,652.93	10,250.00	1,597.07	84%
504042 DATA PROCESSING MAINTENANCE	24,029.12	53,750.00	29,720.88	45%
504043 DATA PROCESSING SOFTWARE	9,397.42	48,150.00	38,752.58	20%
504044 DATA PROCESSING PROGRAMMING	18,291.36	65,000.00	46,708.64	28%
504060 PRINTING & REPRODUCTION	8,437.69	16,700.00	8,262.31	51%
504070 ADVERTISING	2,138.16	4,800.00	2,661.84	45%
504080 OFFICE EQUIPMENT MAINTENANCE		150.00	150.00	0%
504091 TRANSPORTATION	2,781.30	16,800.00	14,018.70	17%
504092 LODGING	12,061.57	25,500.00	13,438.43	47%
504093 MEALS	4,634.47	13,550.00	8,915.53	34%
504101 TRAINING - EDUCATION-TUITION	6,119.00	34,500.00	28,381.00	18%
504102 TRAINING - EDUCATION-REGIST	12,140.00	66,250.00	54,110.00	18%
504103 TRAINING - EDUCATION-MATERIAL		12,200.00	12,200.00	0%
504110 MEMBERSHIP FEES	22,008.25	34,000.00	11,991.75	65%
504120 BOOKS - PERIODICALS - SUBSCRIPT	7,920.68	12,650.00	4,729.32	63%
504130 INSURANCE	52,778.00	153,500.00	100,722.00	34%
504140 JUDGEMENTS - CLAIMS - FINES		1,000.00	1,000.00	0%
504160 APPRAISERS FEES		25,000.00	25,000.00	0%
504170 EASEMENT COSTS	470.00	500.00	30.00	94%
504180 PROFESSIONAL & CONSULTANTS	203,588.78	1,019,000.00	815,411.22	20%
504190 ANNEXATION COSTS	98.00		(98.00)	0%
504200 LEGAL	38,511.11	103,500.00	64,988.89	37%
504210 AUDIT	17,440.00	25,850.00	8,410.00	67%
504220 BANK CHARGES	12.00	3,000.00	2,988.00	0%
504221 EPA FEES	72,500.00	72,500.00		100%
504231 USER CHARGE BILLING	18,153.00	396,000.00	377,847.00	5%
504232 USER CHARGE REFUND		1,500.00	1,500.00	0%
504233 USER CHARGE COLLECTION	(26.52)	750.00	776.52	-4%
504260 BARGAINING AGREEMENT		20,500.00	20,500.00	0%
504270 CONTINGENCIES	1,390.47	259,000.00	257,609.53	1%
504280 RESEARCH		10,000.00	10,000.00	0%
504840 PRE-TREATMENT SUPPLIES	2,430.65	3,500.00	1,069.35	69%
TOTAL ADMIN EXPENSE	571,554.86	2,550,850.00	1,979,295.14	22%
TOTAL OPERATING	5,647,186.98	12,849,901.00	7,202,714.02	44%

SANITARY DISTRICT OF DECATUR
ACTUAL VS BUDGET
November 30, 2013

Description	Year-to-Date				
	ACTUAL	BUDGET	VARIANCE	PCT	
<i>CAPITAL</i>					
505010	COMPUTER EQUIPMENT	\$68,199.17	\$181,000.00	\$112,800.83	38%
505020	BUILDINGS	63,525.43	170,000.00	106,474.57	37%
505030	PROCESS EQUIPMENT	414,642.21	40,000.00	(374,642.21)	1037%
505040	AUXILIARY EQUIPMENT	22,204.82	161,000.00	138,795.18	14%
505050	MOTOR VEHICLE	78,858.00	97,500.00	18,642.00	81%
505071	INSTRUMENTS & APPARATUS - LAB		10,000.00	10,000.00	0%
505080	FURNITURE & FIXTURES	6,963.20	7,000.00	36.80	99%
505090	OFFICE EQUIPMENT		500.00	500.00	0%
505100	PRETREATMENT EQUIPMENT	11,317.50	20,000.00	8,682.50	57%
505120	SAFETY EQUIPMENT		41,750.00	41,750.00	0%
	<i>TOTAL CAPITAL</i>	<u>665,710.33</u>	<u>728,750.00</u>	<u>63,039.67</u>	<u>91%</u>
	<i>TOTAL GENERAL</i>	<u>6,312,897.31</u>	<u>13,578,651.00</u>	<u>7,265,753.69</u>	<u>46%</u>
<i>CAPITAL CONTINGENCY</i>					
500010	MISCELLANEOUS REPAIRS	6,008.60	230,000.00	223,991.40	3%
	<i>TOTAL CAPITAL CONTINGENCY</i>	<u>6,008.60</u>	<u>230,000.00</u>	<u>223,991.40</u>	<u>3%</u>
<i>BOND FUND</i>					
506000	BONDS REDEEMED	4,516,162.50		(4,516,162.50)	0%
506020	BOND BANK CHARGE	21,425.00		(21,425.00)	0%
506021	SPRING CREEK BRIDGE REPLACEMENT	182,265.12	600,000.00	417,734.88	30%
506023	GAS CO-GENERATION REPLACEMENT		2,453,000.00	2,453,000.00	0%
506025	2012 ENERGY EFFICIENCY PROGRAM		1,450,000.00	1,450,000.00	0%
	<i>TOTAL BOND FUND</i>	<u>4,719,852.62</u>	<u>4,503,000.00</u>	<u>(216,852.62)</u>	<u>105%</u>
<i>IMRF FUND</i>					
507010	IMRF - DISTRICT		376,350.00	376,350.00	0%
	<i>TOTAL IMRF FUND</i>		<u>376,350.00</u>	<u>376,350.00</u>	<u>0%</u>
<i>PUBLIC BENEFIT</i>					
501004	BUILDINGS	103,412.85	95,000.00	(8,412.85)	109%
501016	MISCELLANEOUS PROJECTS		50,000.00	50,000.00	0%
501017	ROADS & PARKING LOTS		205,000.00	205,000.00	0%
	<i>TOTAL PUBLIC BENEFIT</i>	<u>103,412.85</u>	<u>350,000.00</u>	<u>246,587.15</u>	<u>30%</u>
<i>WATER QUALITY</i>					
509010	TRANSFER TO HYPOCHLORITE - GENERAL		6,000.00	6,000.00	0%
	<i>TOTAL WATER QUALITY</i>		<u>6,000.00</u>	<u>6,000.00</u>	<u>0%</u>

SANITARY DISTRICT OF DECATUR
ACTUAL VS BUDGET
November 30, 2013

Description	Year-to-Date			
	ACTUAL	BUDGET	VARIANCE	PCT
<i>ANNEXATION FUND</i>				
501201 MISCELLANEOUS		\$1,273,000.00	\$1,273,000.00	0%
TOTAL ANNEXATION FUND		1,273,000.00	1,273,000.00	0%
<i>REPLACEMENT FUND</i>				
501111 MISCELLANEOUS	61,851.19	160,000.00	98,148.81	39%
501116 BLOWER REPLACEMENT	813,456.54		(813,456.54)	0%
501172 S SLUDGE LAGOONS - CONSTRUCTION	859,268.65	1,396,000.00	536,731.35	62%
501122 DIGESTER FACILITY PLAN	49,795.01		(49,795.01)	0%
501126 PUMP REPLACEMENT	83,166.29	185,000.00	101,833.71	45%
501127 VALVE REPLACEMENT	28,430.00	120,000.00	91,570.00	24%
501128 MCC REPLACEMENT		225,000.00	225,000.00	0%
501129 HATCH REPLACEMENT		42,000.00	42,000.00	0%
TOTAL REPLACEMENT FUND	1,895,967.68	2,128,000.00	232,032.32	89%
<i>RENEWAL FUND</i>				
501311 FACILITY RENEWAL	62,958.39	304,000.00	241,041.61	21%
501312 CLARIFIERS RENEWAL	283,088.32	220,500.00	(62,588.32)	128%
501313 WATER TOWER RENEWAL		250,000.00	250,000.00	0%
501314 EQUIPMENT RENEWAL	26,158.79	148,000.00	121,841.21	18%
501315 COLLECTION SYSTEM RENEWAL	35,714.84	405,000.00	369,285.16	9%
TOTAL RENEWAL FUND	407,920.34	1,327,500.00	919,579.66	31%
<i>ILL LOAN CONSTRUCTION</i>				
513431 TRESTLE REPAIRS - CONST ENG	9,583.26		(9,583.26)	0%
513432 TRESTLE REPAIRS - CONSTRUCTION	37,077.58		(37,077.58)	0%
TOTAL TRESTLE REPAIRS	46,660.84		(46,660.84)	0%
513463 ARGENTA - LEGAL	79,216.92		(79,216.92)	0%
TOTAL ARGENTA PIPELINE	79,216.92		(79,216.92)	0%
513521 DIGESTER IMPROVEMENTS - CONST ENG	21,171.81	125,000.00	103,828.19	17%
513522 DIGESTER IMPROVEMENTS - CONSTRUCTION	70,412.40	2,875,000.00	2,804,587.60	2%
513526 DIGESTER IMPROVEMENTS - DESIGN ENG	12,730.72		(12,730.72)	0%
TOTAL DIGESTER IMPROVEMENTS	104,314.93	3,000,000.00	2,895,685.07	3%
513536 SLUDGE THICK DESIGN ENGINEER	46,856.58		(46,856.58)	0%
TOTAL SLUDGE THICKENING	46,856.58		(46,856.58)	0%
TOTAL ILL LOAN CONSTRUCTION	277,049.27	3,000,000.00	2,722,950.73	9%

SANITARY DISTRICT OF DECATUR
ACTUAL VS BUDGET
November 30, 2013

Description	Year-to-Date				
	ACTUAL	BUDGET	VARIANCE	PCT	
ILL LOAN DEBT					
512004	PRINCIPAL PYMT - STALEY	\$22,596.90	\$44,858.21	\$22,261.31	50%
512005	PRINCIPAL PYMT - N&W	3,606.96	7,268.30	3,661.34	50%
512006	PRINCIPAL PYMT - SPRING CR	16,911.95	34,061.93	17,149.98	50%
512007	PRINCIPAL PYMT - WEST MOUND	7,235.90	14,573.64	7,337.74	50%
512008	PRINCIPAL PYMT - HP WEST	326,251.41	94,035.40	(232,216.01)	347%
512009	PRINCIPAL PYMT - NE SUP		53,537.63	53,537.63	0%
512010	PRINCIPAL PYMT - 95 REHAB		134,918.75	134,918.75	0%
512011	PRINCIPAL PYMT - MCKINLEY		239,759.52	239,759.52	0%
512012	PRINCIPAL PYMT - STEVENS CR		464,030.21	464,030.21	0%
512013	PRINCIPAL PYMT - UV	109,796.95	109,796.95		100%
512015	PRINCIPAL PYMT - HARRY LAND	276,092.76	29,079.93	(247,012.83)	949%
512016	PRINCIPAL PYMT - 2002 REHAB	13,572.30	27,314.25	13,741.95	50%
512017	PRINCIPAL PYMT - PH 2 WWTP PRIMARY	49,542.13	99,720.87	50,178.74	50%
512018	PRINCIPAL PYMT - DAMON TO MONROE	69,503.53	139,875.86	70,372.33	50%
512020	PRINCIPAL PYMT - 2004 REHAB	74,323.00	74,323.00		100%
512021	PRINCIPAL PYMT - ODOR CONTROL	30,699.87	30,699.87		100%
512022	PRINCIPAL PYMT - HP WEST EX	50,910.98	50,295.09	(615.89)	101%
512023	PRINCIPAL PYMT - WYCKLES FM	21,019.14	41,483.54	20,464.40	51%
512024	PRINCIPAL PYMT - OREANA	114,258.18	228,516.36	114,258.18	50%
512025	PRINCIPAL PYMT - WYCKLES PH 2	20,347.62	40,695.24	20,347.62	50%
512026	PRINCIPAL PYMT - ARGENTA	94,806.47	190,205.48	95,399.01	50%
512027	PRINCIPAL PYMT - TRESTLE REP	44,856.46	146,161.82	101,305.36	31%
512028	PRINCIPAL PYMT - STEVENS CR INT	71,488.15	71,488.15		100%
512029	PRINCIPAL PYMT - IEPA REFUNDING	516,828.48		(516,828.48)	0%
512050	PRINCIPAL PYMT - S SHORES BRIDGE	32,248.87		(32,248.87)	0%
	TOTAL PRINCIPAL	1,966,898.01	2,366,700.00	399,801.99	83%
512104	INTEREST PYMT - STALEY	1,037.43	2,410.45	1,373.02	43%
512105	INTEREST PYMT - N & W	165.60	276.82	111.22	60%
512106	INTEREST PYMT - SPRING CREEK	972.43	1,706.83	734.40	57%
512107	INTEREST PYMT - WEST MOUND	398.60	695.36	296.76	57%
512108	INTEREST PYMT - HP WEST	9,355.29	18,097.50	8,742.21	52%
512110	INTEREST PYMT - 95 REHAB		17,494.11	17,494.11	0%
512111	INTEREST PYMT - MCKINLEY		42,599.64	42,599.64	0%
512112	INTEREST PYMT - STEVENS CR		60,168.05	60,168.05	0%
512113	INTEREST PYMT - UV	21,997.75	21,997.75		100%
512115	INTEREST PYMT - HARRY LAND	4,010.25	7,810.83	3,800.58	51%
512116	INTEREST PYMT - 2002 REHAB	4,220.23	8,270.81	4,050.58	51%
512117	INTEREST PYMT - PH 2 WWTP PRIM	15,980.78	31,324.95	15,344.17	51%
512118	INTEREST PYMT - DAMON TO MONROE	22,859.43	44,850.06	21,990.63	51%
512119	INTEREST PYMT - NE SUPPLEMENTAL		3,474.05	3,474.05	0%
512120	INTEREST PYMT - 2004 REHAB	27,177.66	27,177.66		100%
512121	INTEREST PYMT - ODOR CONTROL	12,500.91	12,500.91		100%
512122	INTEREST PYMT - HP WEST EX	636.45	1,251.91	615.46	51%
512126	INTEREST PYMT - ARGENTA	25,291.01	79,150.12	53,859.11	32%
512127	INTEREST PYMT - TRESTLE REP	22,580.44	24,727.18	2,146.74	91%
512128	INTEREST PYMT - STEVENS CR INT	18,815.01	18,815.01		100%
512129	INTEREST PYMT - IEPA REFUNDING	29,390.55		(29,390.55)	0%
512150	INTEREST PYMT - S SHORES BRIDGE	2,084.17		(2,084.17)	0%
	TOTAL INTEREST	219,473.99	424,800.00	205,326.01	52%
	TOTAL ILLINOIS DEBT SERVICE	2,186,372.00	2,791,500.00	605,128.00	78%
	TOTAL EXPENDITURES	\$15,632,431.40	\$26,564,001.00	\$10,931,569.60	59%
	REVENUE IN EXCESS OF EXPENDITURES	\$1,379,238.20	(\$1,976,001.00)	(\$3,355,239.20)	-70%

SCHEDULE OF WPCRF LOANS

LOAN DATE	PROJECT		INTEREST RATE	LOAN BALANCE		ANNUAL PAYMENTS	
				ORIGINAL	OUTSTANDING PRINCIPLE		
Oct-95	N&W Industrial Tract Trunk Sewer		3.015	147,130	7,378	7,545	
Nov-95	Staley Sewer Rehab.	City	100%	3.015	921,739	46,221	47,269
Mar-96	Spring Creek S.E. Trunk Sewer	City	100%	2.815	697,491	52,177	35,769
Apr-96	West Mound Road Sewer Extension	City	100%	2.815	296,505	21,084	15,269
Jul-96	Northeast Supplemental Sewer		2.815	1,110,117	0	57,012	
May-98	1995 Sewer Rehab. Project.		2.890	2,972,051	0	152,413	
Oct-98	Stevens Creek Supplemental Sewer		2.890	10,221,866	0	524,198	
Sep-99	McKinley Ave. Supplemental Sewer		2.865	5,506,003	0	282,359	
Dec-99	Ultraviolet Project		2.535	2,564,801	785,241	131,795	
Dec-00	Hickory Point West Interceptor	Forsyth	38.71%	2,184,776	386,533	112,133	
Mar-02	Harryland Road		2.905	719,370	0	36,891	
Nov-04	Ph2 WWTP Headworks		2.570	2,548,645	1,194,099	131,046	
Nov-04	02 Rehab		2.500	690,278	324,046	35,585	
Jul-05	Damon to Monroe		2.500	3,592,029	1,759,251	184,726	
May-06	Hickory Point West Interceptor	Forsyth Loan (SDD - 7.7735%)	2.500	89,919	0	4,611	
Oct-06	04 Rehab		2.500	1,958,462	1,031,249	101,501	
Dec-07	Odor Control		2.500	842,415	476,964	43,201	
Jun-11	Wyckles PH 1		0.000	818,637	714,651	42,038	
Jul-11	Wyckles PH II		0.000	793,557	691,819	40,695	
Mar-12	Oreana	Oreana	0.000	4,456,069	3,999,036	228,516	
Dec-12	Stevens Creek		1.250	1,760,912	1,451,529	90,303	
May-13	Argenta		1.250	4,678,135	3,951,755	240,195	
Oct-13	Trestle		1.250	<u>1,974,098</u>	<u>1,929,242</u>	<u>134,874</u>	
	TOTAL			51,545,006	18,822,275	2,679,945	
		City of Decatur Share		1,915,735	119,482		
		Forsyth Share		845,727	149,627		
06/26/2013	Hickory Point Bank & Trust		2.000	5,140,000			

**Sanitary District of Decatur
2013 Proposed Tax Levy**

Fund	2012 Tax Levy			Max Rate	2013 Proposed Tax Levy				Variance	
	Total Levy	Extended Levy	Levied Rate		Total Levy	Extended Levy	Levied Rate	Extended Rate	2013 Levy to 2012 Extention	Extended Rate
Corporate	\$473,002	\$473,002	0.0424	0.083	\$673,002	\$673,002	0.0598	0.0598	\$200,000	0.0173
Public Benefit	237,000	\$237,000	0.0213	0.050	\$237,000	\$237,000	0.0211	0.0211	\$0	(0.0002)
Water Quality	5,500	\$5,500	0.0005	0.003	\$5,500	\$5,500	0.0005	0.0005	\$0	(0.0000)
IMRF	367,361	\$367,361	0.0330	n/a	\$367,361	\$367,361	0.0326	0.0326	\$0	(0.0003)
Total Operating Levy	\$1,082,863	\$1,082,863	0.0972		\$1,282,863	\$1,282,863	0.1140	0.1140	\$200,000	0.0168
Bonds & Interest	\$2,235,418	\$2,257,772	0.2006		\$2,127,099	\$2,148,370	0.1890	0.1909	(\$130,673)	(0.0097)
Total Levy	\$3,318,281	\$3,340,635	0.298		\$3,409,962	\$3,431,233	0.303	0.3048	\$69,327	0.0071

EAV

Truth in Taxation and Estimated Tax Calculations:

Truth in Taxation	
2012 Tax Levy	\$3,340,635
	(x105%)
Limiting Amount	\$3,507,667
2013 Tax Levy	\$3,409,962

2.08%

EAV Projections	
2012 EAV	\$1,114,455,476
2013 EAV Projected Change	11,144,555
Projected 2013 EAV	\$1,125,600,031

Estimated Taxes / \$100,000 of Home Market Value	
Actual 2012 Tax Amount	\$81.38
Projected 2013 Tax Amount	\$83.32
Increase per \$100,000	\$1.94

Estimated Taxes Median Home Value of \$86,800	
Actual 2012 Tax Amount	\$68.28
Projected 2013 Tax Amount	\$69.48
Increase	\$1.19

