

Director of Administration Report  
March 21, 2012

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

- ❖ Cash balances, all funds \$ 31,742,631
- ❖ Revenues are in excess of expenses by \$ 74,890 from operations and from all sources total expenditures are in excess of revenues by (\$2,853,976) for the 11 months ended 3/31/12.
- ❖ IEPA outstanding loan detail is provided in the chart below:

Sanitary District of Decatur - Outstanding Loan Payments  
3/31/2012

	Payments	Expenses	DUE FROM IEPA
Oreana	\$ 5,973,506.00	\$ 6,421,197.23	\$ 447,691.23
Argenta	5,774,163.00	7,117,506.66	1,343,343.66
Stevens Creek	1,945,651.00	2,005,884.21	60,233.21
2011 Trestle	461,396.00	1,675,623.25	1,214,227.25
<b>Total</b>	<b>\$16,417,664.00</b>	<b>\$ 19,483,159.35</b>	<b>\$ 3,065,495.35</b>

Investments – Investments are purchased with short and intermediate and long maturity dates (laddering) that allow investments to take advantage of rising interest rates or soften the effect of decreasing interest rates. If rates decrease the longer term 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 and United Missouri Bank.

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.

The District's financial software was upgraded to the latest version beginning the week of February 27. We are working through some glitches but did not miss distributing payroll on time thanks to the work by Marla Durst and Cathy Mathias

IMRF is again reviewing changes to the Early Retirement Incentive (ERI). The latest change under discussion is limiting agencies to offering ERI only once every five years. This would have a profound impact on the District's secession plan. We are communicating with employees to determine how proposed changes will impact their planned retirement.

The Employee Policy Manual Committee is still reviewing the Payroll Policies and Procedures section.

If there are any questions or comments, please contact 422-6931 x 213 or e-mail [kentn@sdd.dst.il.us](mailto:kentn@sdd.dst.il.us).

SANITARY DISTRICT OF DECATUR  
FINANCIAL STATEMENT - ALL FUNDS  
For the Ten Months Ending February 29, 2012

	General Fund	Capital Cont. 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
<b>ASSETS</b>											
PETTY CASH	\$100.00										\$100.00
CASH IN BANK	4,066,611.24										4,066,611.24
RETAINAGE	69,739.56										69,739.56
CASH IN BK USE CHG	32,347.81										32,347.81
TOTAL CASH	4,168,798.61										4,168,798.61
INVESTMENT	3,134,055.77	3,732,981.91		(3,071.67)		19,584,634.23	1,216,865.08	1,941,480.04	(1,931,025.45)		27,675,919.91
ACCOUNTS RECEIVABL	857,019.68										857,019.68
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	5,767,666.51	3,732,981.91		(3,071.67)		20,018,238.90	1,216,865.08	1,941,480.04	(1,931,025.45)		30,743,135.32
CURRENT ASSETS	9,936,465.12	3,732,981.91		(3,071.67)		20,018,238.90	1,216,865.08	1,941,480.04	(1,931,025.45)		34,911,933.93
TOTAL ASSETS	\$9,936,465.12	\$3,732,981.91		(\$3,071.67)		\$20,018,238.90	\$1,216,865.08	\$1,941,480.04	(\$1,931,025.45)		\$34,911,933.93
<b>LIABILITIES AND FUND BALANCE</b>											
ACCOUNTS PAYABLE	\$8,683.79										\$8,683.79
ACCOUNTS PAYABLE-P	(5,437.82)										(5,437.82)
UNIFORM RENTAL PAY	(46.23)										(46.23)
DUE TO CITY	91,095.93										91,095.93
DUE TO OROS	69,739.56										69,739.56
TOTAL CUR LIAB	164,035.23										164,035.23
DUE OTHER FUNDS				884,157.36					1,326,038.37		2,210,195.73
LONG -TERM LIAB				884,157.36					1,326,038.37		2,210,195.73
TOTAL LIABILITIES	164,035.23			884,157.36					1,326,038.37		2,374,230.96
YTD INCOME	48,306.87	(498,808.66)	(310,051.01)	84,163.74		(368,621.90)	30,188.91	440,292.55	(620,674.14)	(35,749.10)	(1,230,952.74)
FUND BALANCE	9,724,123.02	4,231,790.57	310,051.01	(971,392.77)		20,386,860.80	1,186,676.17	1,501,186.73	(2,636,389.68)	35,749.10	33,768,654.95
FUND BAL - ILL LOAN C								0.76			0.76
FUND BALANCE	9,772,429.89	3,732,981.91		(887,229.03)		20,018,238.90	1,216,865.08	1,941,480.04	(3,257,063.82)		32,537,702.97
LIABILITIES & FUND	\$9,936,465.12	\$3,732,981.91		(\$3,071.67)		\$20,018,238.90	\$1,216,865.08	\$1,941,480.04	(\$1,931,025.45)		\$34,911,933.93



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## Investment Summary

SANITARY DISTRICT OF DECATUR AGENCY

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As of Date: 03/12/2012

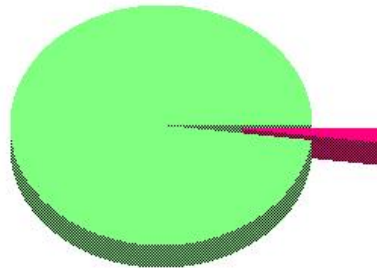


Settled  Traded

Investment Category	Book Value	Tax Cost	Market Value	% of Portfolio
<a href="#">CASH AND EQUIVALENTS</a>	104,244.47	104,244.47	104,244.47	1.593
<a href="#">FIXED INCOME</a>	6,445,597.41	6,445,597.41	6,441,306.97	98.407
<b>TOTAL ACCOUNT</b>	<b>6,549,841.88</b>	<b>6,549,841.88</b>	<b>6,545,551.44</b>	<b>100.000</b>

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

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



■ 1.593 CASH AND EQUIVALENTS  
■ 98.407 FIXED INCOME

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SANITARY DISTRICT OF DECATUR AGENCY

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As of Date: 03/12/2012



Settled  Traded

Description ▶	Ticker Symbol ▶	Units ▶	Price ▶	Tax Cost ▶	Market Value ▶	Unrealized G/L ▶	Earnings/Share ▶
<b>CASH AND EQUIVALENTS</b>							
GOLDMAN FED FUND 520 .01%		104,244.470000	1.000	104,244.47	104,244.47		
<b>Total For CASH AND EQUIVALENTS</b>	104,244.	470000		104,244.47	104,244.47		

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## Investment Detail

SANITARY DISTRICT OF DECATUR AGENCY

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As of Date: 03/12/2012



Settled
  Traded

Description ▶	Ticker Symbol ▶	Units ▶	Price ▶	Tax Cost ▶	Market Value ▶	Unrealized G/L ▶	Earnings/Share ▶
<b>FIXED INCOME</b>							
ALLY BK MIDVALE UTAH CD 1% 10/07/2013		245,000.000000	100.171	245,000.00	245,418.95	418.95	
AMERICAN EXPRESS CENTRN CD 1% 09/30/2013		245,000.000000	100.183	245,000.00	245,448.35	448.35	
BEAL BANK LAS VEGAS NV CD .5% 10/03/2012		245,000.000000	100.027	245,000.00	245,066.15	66.15	
PLANO TX CD PLANO BANK .55% 10/03/2012		245,000.000000	100.055	245,000.00	245,134.75	134.75	
CIT BK SALT LAKE CITY UT CD 1.6% 10/05/2015		245,000.000000	101.689	245,000.00	249,138.05	4,138.05	
GE MONEY BK SALT LAKE CITY UTA 1% 09/30/2013		196,000.000000	100.183	196,000.00	196,358.68	358.68	
GE CAPITAL FINANCIAL 1.4% 09/30/2014		245,000.000000	100.354	245,000.00	245,867.30	867.30	
GOLDMAN SACHS BK USA UT 1.4% 10/06/2014		245,000.000000	100.445	245,000.00	246,090.25	1,090.25	
PIMCO FUNDS GNMA INSTL	PDMIX	109,908.410000	11.770	1,320,000.00	1,293,621.99	-26,378.01	
US TREASURY NOTE 4.625% 11/15/2016		250,000.000000	117.281	293,974.10	293,202.50	-771.60	
US TREASURY NOTE 3.75% 11/15/2018		250,000.000000	115.555	287,777.65	288,887.50	1,109.85	
US TREASURY NOTE 2.5% 06/30/2017		500,000.000000	107.750	535,069.04	538,750.00	3,680.96	
US TREASURY NOTE 1.875% 06/30/2015		500,000.000000	104.391	521,442.25	521,955.00	512.75	
US TREASURY NOTE 2.125% 12/31/2015		250,000.000000	105.609	263,315.62	264,022.50	706.88	
US TREASURY NOTE 2.75% 12/31/2017		250,000.000000	109.188	271,027.01	272,970.00	1,942.99	
US TREASURY NOTE 1.5% 06/30/2016		500,000.000000	103.094	512,620.79	515,470.00	2,849.21	
US TREASURY NOTE 2.375% 06/30/2018		500,000.000000	106.781	529,370.95	533,905.00	4,534.05	
<b>Total For FIXED INCOME</b>	5,020,908.	410000		6,445,597.41	6,441,306.97	-4,290.44	

MACON COUNTY TAX

FISCAL YEAR 2011-2012  
03/16/2012

LEVY

DATE	AMOUNT RECEIVED	LOANS	IMRF	PUBLIC BENEFIT	WATER QUALITY	GENERAL
6/28/11	1,507,997.74	998,917.46	189,648.72	122,386.92	2,887.18	194,157.46
9/30/11	1,275,804.55	845,110.07	160,447.12	103,543.01	2,442.24	164,262.11
12/20/11	115,864.61	76,750.23	14,571.03	9,403.46	221.55	14,918.34
12/20/11	1,515.38	1,003.89	190.81	123.36	1.30	196.02

STATE REPLACEMENT TAX

DATE	AMOUNT RECEIVED		IMRF	PUBLIC BENEFIT	WATER QUALITY	GENERAL
			9,005.24	28,082.13	651.70	
5/9/11	\$ 53,675.52		\$ 9,005.24	\$ 28,082.13	\$ 651.70	\$ 15,936.45
7/19/11	\$ 49,799.92					\$ 49,799.92
8/16/11	\$ 12,465.19					\$ 12,465.19
10/15/11	\$ 83,170.11					\$ 83,170.11
12/12/11	\$ 12,014.40					\$ 12,014.40
1/12/12	\$ 51,197.83					\$ 51,197.83
3/9/12	\$ 14,311.39					\$ 14,311.39



SANITARY DISTRICT OF DECATUR  
ACTUAL VS BUDGET  
March 31, 2012

Description	Year-to-Date				
	ACTUAL	BUDGET	VARIANCE	PCT	
<b>REVENUE - ALL FUNDS</b>					
402001	PROPERTY TAX	\$2,913,196.68	\$2,901,461.00	(\$11,735.68)	100%
402002	PENALTIES	16,000.00	35,000.00	19,000.00	46%
402003	INDUSTRIAL USER CHARGE	6,699,751.25	7,575,627.00	875,875.75	88%
402005	USER CHARGE	2,780,257.21	3,162,050.00	381,792.79	88%
402006	USER CHARGE/LOAN PAYMENT	137,835.30		(137,835.30)	0%
402011	REPLACEMENT TAX	250,308.57	301,000.00	50,691.43	83%
402015	OPERATIONS OF PUMP STATION	73,675.00	80,000.00	6,325.00	92%
402019	INTEREST INCOME	108,548.02	80,500.00	(28,048.02)	135%
402020	ANNEXATION INCOME	35,000.00		(35,000.00)	0%
402025	OTHER INCOME	21,073.24	10,000.00	(11,073.24)	211%
402027	WASTE HAULER MANIFEST REVENUE	39,084.44	51,000.00	11,915.56	77%
402028	SEWER PERMIT INCOME	43,391.00		(43,391.00)	0%
	<b>TOTAL REVENUE</b>	<b>13,118,120.71</b>	<b>14,196,638.00</b>	<b>1,078,517.29</b>	<b>92%</b>
412162	STATE OF ILLINOIS - WYCKLES FM	9,708.00	2,500.00	(7,208.00)	388%
412165	STATE OF ILLINOIS - S SLUDGE LAGOON		233,500.00	233,500.00	0%
412166	STATE OF ILLINOIS - PLANT LEVEE IMPROVE		1,301,500.00	1,301,500.00	0%
412167	STATE OF ILLINOIS - OREANA	1,057,618.00	604,000.00	(453,618.00)	175%
412168	STATE OF ILLINOIS - WYCKLES PH 2	100,172.00	2,500.00	(97,672.00)	4007%
412169	STATE OF ILLINOIS - ARGENTA	5,077,376.00	5,504,200.00	426,824.00	92%
412170	STATE OF ILLINOIS - TRESTLE REP	461,396.00	2,261,000.00	1,799,604.00	20%
412171	STATE OF ILLINOIS - STEVENS CR INT	1,945,651.00	2,338,790.00	393,139.00	83%
412253	OTHER INCOME - BROADWAY	48,497.46	48,498.00	0.54	100%
412254	OTHER INCOME - STALEY	23,634.33	47,269.00	23,634.67	50%
412256	OTHER INCOME - SPRING CR	35,768.76	35,769.00	0.24	100%
412257	OTHER INCOME - W MOUND	15,269.00	15,269.00		100%
412258	OTHER INCOME - HP WEST	43,406.64	43,407.00	0.36	100%
412260	OTHER INCOME - OREANA		42,188.00	42,188.00	0%
	<b>TOTAL LOANS &amp; OTHER RECEIPTS</b>	<b>\$8,818,497.19</b>	<b>\$12,480,390.00</b>	<b>\$3,661,892.81</b>	<b>71%</b>
	<b>TOTAL RECEIPTS - ALL FUNDS</b>	<b>\$21,936,617.90</b>	<b>\$26,677,028.00</b>	<b>\$4,740,410.10</b>	<b>82%</b>

SANITARY DISTRICT OF DECATUR  
ACTUAL VS BUDGET  
March 31, 2012

Description	Year-to-Date				
	ACTUAL	BUDGET	VARIANCE	PCT	
<b>EXPENDITURES</b>					
<b>GENERAL FUND</b>					
501010	SALARIES	\$3,108,048.05	\$3,653,300.00	\$545,251.95	85%
501020	OVERTIME	118,081.55	87,700.00	(30,381.55)	135%
501030	FICA	191,389.28	232,000.00	40,610.72	82%
501040	IMRF	50,720.38	669,145.00	618,424.62	8%
501050	HEALTH - MEDICAL - LIFE	685,802.34	784,556.00	98,753.66	87%
501051	FLEX MED - FLEX CHILD CARE	(4,776.02)		4,776.02	0%
501060	TEMPORARY HELP	12,939.21		(12,939.21)	0%
501070	PHY EXAM-PRE EMPLOY-DRUG TEST	2,421.00	5,500.00	3,079.00	44%
501080	WORKERS COMPENSATION INSURANCE	132,181.00	92,400.00	(39,781.00)	143%
501090	UNEMPLOYMENT PAYMENT		1,000.00	1,000.00	0%
501100	POST EMPLOYMENT HEALTH PLAN	139,177.75	160,150.00	20,972.25	87%
501113	MEDICARE	45,389.95	54,250.00	8,860.05	84%
	<b>TOTAL PERSONNEL SERVICES</b>	<b>4,481,374.49</b>	<b>5,740,001.00</b>	<b>1,258,626.51</b>	<b>78%</b>
502010	POLYMER	36,759.92	28,000.00	(8,759.92)	131%
502041	PLANT CHEMICALS	121,281.03	116,000.00	(5,281.03)	105%
502050	VEHICLE SUPPLIES	6,388.80	10,000.00	3,611.20	64%
502061	PIPE & PIPE SUPPLIES	16,172.93	17,000.00	827.07	95%
502062	ELECTRICAL SUPPLIES	74,787.85	104,000.00	29,212.15	72%
502063	CONSTRUCTION SUPPLIES	10,423.54	10,000.00	(423.54)	104%
502064	TELEPHONE & RADIO SUPPLIES	5,602.86	4,000.00	(1,602.86)	140%
502065	HAND TOOLS	11,480.84	12,200.00	719.16	94%
502066	INSTRUMENTATION SUPPLIES	97,249.34	50,000.00	(47,249.34)	194%
502067	PERSONAL SUPPLIES	7,505.01	16,500.00	8,994.99	45%
502068	MECHANICAL SUPPLIES	175,323.98	193,600.00	18,276.02	91%
502069	MAINTENANCE - BUILDING-GROUND	1,698.86	5,000.00	3,301.14	34%
502071	SAFETY INCENTIVE PROGRAM	7,000.00	7,715.00	715.00	91%
502072	SAFETY EQUIPMENT MAINTENANCE	5,818.55	8,750.00	2,931.45	66%
502073	SAFETY SUPPLIES & MATERIALS	13,357.87	22,125.00	8,767.13	60%
502074	SAFETY TRAINING MATERIALS	705.25	2,500.00	1,794.75	28%
502080	JANITORIAL SUPPLIES	6,779.73	10,000.00	3,220.27	68%
502100	LABORATORY SUPPLIES	30,982.50	36,700.00	5,717.50	84%
502110	ENGINEERING & DRAFTING SUPPLIES	2,291.93	750.00	(1,541.93)	306%
502140	FUELS & LUBRICANTS	165,440.25	139,250.00	(26,190.25)	119%
502150	GROUNDS KEEPING SUPPLIES	22,837.06	31,000.00	8,162.94	74%
502160	PAINT & PAINTING SUPPLIES	15,949.18	25,000.00	9,050.82	64%
502170	ODOR CONTROL CHEMICALS	37,500.00	63,000.00	25,500.00	60%
502180	OPERATING SUPPLIES	3,015.09	6,700.00	3,684.91	45%
502190	HYPOCHLORITE	334,656.60	218,960.00	(115,696.60)	153%
502800	CO-GENERATION SYSTEM MAIN	2,470.14	24,000.00	21,529.86	10%
502810	PUMP STATION MAINTENANCE	67,967.90	113,000.00	45,032.10	60%
502820	INTERCEPTOR & FORCEMAIN MAINT	84,025.73	234,550.00	150,524.27	36%
502830	CSO FACILITY MAINTENANCE	29,639.05	49,000.00	19,360.95	60%
	<b>TOTAL OPERATING SERVICES</b>	<b>1,395,111.79</b>	<b>1,559,300.00</b>	<b>164,188.21</b>	<b>89%</b>

SANITARY DISTRICT OF DECATUR  
ACTUAL VS BUDGET  
March 31, 2012

Description	Year-to-Date			
	ACTUAL	BUDGET	VARIANCE	PCT
503010 NATURAL GAS	\$64,565.13	\$60,000.00	(\$4,565.13)	108%
503040 ELECTRICITY - PLANT	1,025,405.19	1,050,000.00	24,594.81	98%
503041 ELECTRICITY - PUMP STATIONS	193,523.43	305,000.00	111,476.57	63%
503050 WATER - PLANT	16,689.73	14,750.00	(1,939.73)	113%
503051 WATER - PUMP STATIONS	5,381.18	2,000.00	(3,381.18)	269%
503060 MAINTENANCE - BLDG & GROUNDS	8,190.50	5,000.00	(3,190.50)	164%
503070 OUTSIDE LABORATORY SERVICES	9,926.35	15,800.00	5,873.65	63%
503080 REFUSE & GRIT	30,436.56	26,200.00	(4,236.56)	116%
503091 ELECTRICAL MAINTENANCE	68,256.15	45,000.00	(23,256.15)	152%
503092 INSTRUMENTATION MAINTENANCE	6,511.97	8,000.00	1,488.03	81%
503093 MECHANICAL MAINTENANCE	76,401.28	71,000.00	(5,401.28)	108%
503094 TELEPHONE & RADIO R&M	515.22	3,500.00	2,984.78	15%
503095 VEHICLE - OUTSIDE SERVICES	35,402.71	30,500.00	(4,902.71)	116%
503096 JANITORIAL SERVICES	32,495.64	40,000.00	7,504.36	81%
503111 LAND APPLICATION - CONTRACT	423,235.43	444,150.00	20,914.57	95%
503113 LAND APPLICATION - EQUIP MAINT	61,511.62	77,900.00	16,388.38	79%
503120 RENTAL EQUIPMENT	75,073.02	156,600.00	81,526.98	48%
<b>TOTAL OUTSIDE SERVICES</b>	<b>2,133,521.11</b>	<b>2,355,400.00</b>	<b>221,878.89</b>	<b>91%</b>
504010 POSTAGE	3,013.73	3,000.00	(13.73)	100%
504020 TELEPHONE & PAGERS	28,904.55	32,850.00	3,945.45	88%
504030 OFFICE SUPPLIES	5,924.54	6,150.00	225.46	96%
504041 DATA PROCESSING SUPPLIES	3,716.23	9,250.00	5,533.77	40%
504042 DATA PROCESSING MAINTENANCE	19,957.66	58,600.00	38,642.34	34%
504043 DATA PROCESSING SOFTWARE	20,489.63	27,650.00	7,160.37	74%
504044 DATA PROCESSING PROGRAMMING	12,890.53	65,000.00	52,109.47	20%
504060 PRINTING & REPRODUCTION	13,484.35	14,200.00	715.65	95%
504070 ADVERTISING	6,100.53	3,000.00	(3,100.53)	203%
504080 OFFICE EQUIPMENT MAINTENANCE	185.00	500.00	315.00	37%
504091 TRANSPORTATION	6,229.78	17,150.00	10,920.22	36%
504092 LODGING	12,611.41	21,050.00	8,438.59	60%
504093 MEALS	8,682.45	14,050.00	5,367.55	62%
504101 TRAINING - EDUCATION-TUITION	11,156.50	27,500.00	16,343.50	41%
504102 TRAINING - EDUCATION-REGIST	29,528.00	38,900.00	9,372.00	76%
504103 TRAINING - EDUCATION-MATERIAL	3,545.05	8,000.00	4,454.95	44%
504110 MEMBERSHIP FEES	26,348.40	33,950.00	7,601.60	78%
504120 BOOKS - PERIODICALS - SUBSCRIPT	4,820.96	13,100.00	8,279.04	37%
504130 INSURANCE	124,424.50	144,000.00	19,575.50	86%
504140 JUDGEMENTS - CLAIMS - FINES		1,000.00	1,000.00	0%
504160 APPRAISERS FEES		2,000.00	2,000.00	0%
504170 EASEMENT COSTS	503.00	500.00	(3.00)	101%
504180 PROFESSIONAL & CONSULTANTS	117,950.66	389,550.00	271,599.34	30%
504190 ANNEXATION COSTS		500.00	500.00	0%
504200 LEGAL	57,789.54	127,500.00	69,710.46	45%
504210 AUDIT	31,475.00	32,250.00	775.00	98%
504220 BANK CHARGES	249.02	500.00	250.98	50%
504221 EPA FEES	72,500.00	72,500.00		100%
504231 USER CHARGE BILLING	191,947.00	227,750.00	35,803.00	84%
504232 USER CHARGE REFUND		1,500.00	1,500.00	0%
504233 USER CHARGE COLLECTION	60.00	750.00	690.00	8%
504260 BARGAINING AGREEMENT		1,900.00	1,900.00	0%
504270 CONTINGENCIES	11,182.86	229,000.00	217,817.14	5%
504280 RESEARCH	3,670.67	10,000.00	6,329.33	37%
504840 PRE-TREATMENT SUPPLIES	1,802.49	3,500.00	1,697.51	51%
<b>TOTAL ADMIN EXPENSE</b>	<b>831,144.04</b>	<b>1,638,600.00</b>	<b>807,455.96</b>	<b>51%</b>
<b>TOTAL OPERATING</b>	<b>8,841,151.43</b>	<b>11,293,301.00</b>	<b>2,452,149.57</b>	<b>78%</b>

SANITARY DISTRICT OF DECATUR  
ACTUAL VS BUDGET  
March 31, 2012

Description	Year-to-Date				
	ACTUAL	BUDGET	VARIANCE	PCT	
<i>CAPITAL</i>					
505010	COMPUTER EQUIPMENT	\$15,618.70	\$37,500.00	\$21,881.30	42%
505020	BUILDINGS		15,000.00	15,000.00	0%
505030	PROCESS EQUIPMENT	14,500.00	15,000.00	500.00	97%
505040	AUXILIARY EQUIPMENT	39,936.11	186,300.00	146,363.89	21%
505050	MOTOR VEHICLE		40,000.00	40,000.00	0%
505071	INSTRUMENTS & APPARATUS - LAB	5,873.96	15,000.00	9,126.04	39%
505080	FURNITURE & FIXTURES	3,461.96	5,400.00	1,938.04	64%
505100	PRETREATMENT EQUIPMENT	16,231.95	18,000.00	1,768.05	90%
505120	SAFETY EQUIPMENT	6,069.90	48,500.00	42,430.10	13%
	<i>TOTAL CAPITAL</i>	<i>101,692.58</i>	<i>380,700.00</i>	<i>279,007.42</i>	<i>27%</i>
	<i>TOTAL GENERAL</i>	<i>8,942,844.01</i>	<i>11,674,001.00</i>	<i>2,731,156.99</i>	<i>77%</i>
<i>CAPITAL CONTINGENCY</i>					
500010	MISCELLANEOUS REPAIRS		10,000.00	10,000.00	0%
500050	BERM/LEEVE IMPROVE	509,948.97	1,200,000.00	690,051.03	42%
	<i>TOTAL CAPITAL CONTINGENCY</i>	<i>509,948.97</i>	<i>1,210,000.00</i>	<i>700,051.03</i>	<i>42%</i>
<i>BOND FUND</i>					
<i>IMRF FUND</i>					
507010	IMRF - DISTRICT	683,913.93	483,333.00	(200,580.93)	141%
	<i>TOTAL IMRF FUND</i>	<i>683,913.93</i>	<i>483,333.00</i>	<i>(200,580.93)</i>	<i>141%</i>
<i>PUBLIC BENEFIT</i>					
501016	MISCELLANEOUS PROJECTS	45,008.28	98,000.00	52,991.72	46%
501017	ROADS & PARKING LOTS	147,854.50	175,000.00	27,145.50	84%
	<i>TOTAL PUBLIC BENEFIT</i>	<i>192,862.78</i>	<i>273,000.00</i>	<i>80,137.22</i>	<i>71%</i>
<i>WATER QUALITY</i>					
509010	TRANSFER TO HYPOCHLORITE - GENERAL	6,203.97	6,000.00	(203.97)	103%
	<i>TOTAL WATER QUALITY</i>	<i>6,203.97</i>	<i>6,000.00</i>	<i>(203.97)</i>	<i>103%</i>

SANITARY DISTRICT OF DECATUR  
ACTUAL VS BUDGET  
March 31, 2012

Description	Year-to-Date			
	ACTUAL	BUDGET	VARIANCE	PCT
<i>ANNEXATION FUND</i>				
501201 MISCELLANEOUS	\$77.64	\$475,000.00	\$474,922.36	0%
TOTAL ANNEXATION FUND	77.64	475,000.00	474,922.36	0%
<i>REPLACEMENT FUND</i>				
501111 MISCELLANEOUS	323,644.54	987,000.00	663,355.46	33%
501116 BLOWER REPLACEMENT	432,998.26		(432,998.26)	0%
501120 GRIT UPGRADE		500,000.00	500,000.00	0%
501171 S SLUDGE LAGOONS - CONST ENG	7,222.15		(7,222.15)	0%
501172 S SLUDGE LAGOONS - CONSTRUCTION	586,284.84	750,000.00	163,715.16	78%
501122 DIGESTER FACILITY PLAN	111,471.63	250,000.00	138,528.37	45%
501123 DIGESTER MIXERS	23,998.02	1,000,000.00	976,001.98	2%
501124 CLARIFIER REPLACEMENT	286,822.86	1,150,000.00	863,177.14	25%
501125 EAST SIDE BOOSTER	379,540.88	675,000.00	295,459.12	56%
TOTAL REPLACEMENT FUND	2,151,983.18	5,312,000.00	3,160,016.82	41%
<i>RENEWAL FUND</i>				
501310 MANHOLE REHABILITATION		100,000.00	100,000.00	0%
501311 ROOF REPAIR	137,505.86	125,000.00	(12,505.86)	110%
501312 PAINT CLARIFIERS	200,563.24	250,000.00	49,436.76	80%
TOTAL RENEWAL FUND	338,069.10	475,000.00	136,930.90	71%
<i>ILL LOAN CONSTRUCTION</i>				
513411 WYCKLES FM - CONST ENG	1,727.75	2,500.00	772.25	69%
TOTAL WYCKLES FORCEMAIN RELINE PH 1	1,727.75	2,500.00	772.25	69%
513421 OREANA - CONST ENG		6,195.00	6,195.00	0%
513422 OREANA - CONSTRUCTION	754,235.18	597,805.00	(156,430.18)	126%
513423 OREANA - LEGAL	603.00		(603.00)	0%
TOTAL OREANA	754,838.18	604,000.00	(150,838.18)	125%
513431 TRESTLE REPAIRS - CONST ENG	83,588.80	186,000.00	102,411.20	45%
513432 TRESTLE REPAIRS - CONSTRUCTION	1,531,307.75	2,050,000.00	518,692.25	75%
513434 TRESTLE REPAIRS - EASEMENT	2,607.50		(2,607.50)	0%
513436 TRESTLE REPAIRS - DESIGN ENG	4,813.81	25,000.00	20,186.19	19%
TOTAL TRESTLE REPAIRS	1,622,317.86	2,261,000.00	638,682.14	72%
513460 ARGENTA - MISC ENG	169.25		(169.25)	0%
513461 ARGENTA - CONST ENG	336,911.96	314,000.00	(22,911.96)	107%
513462 ARGENTA - CONSTRUCTION	4,852,823.03	5,190,200.00	337,376.97	93%
513463 ARGENTA - LEGAL	393,679.82		(393,679.82)	0%
513464 ARGENTA - EASEMENT	619.15	2,500.00	1,880.85	25%
513465 ARGENTA - MISC	21,700.00		(21,700.00)	0%
TOTAL ARGENTA PIPELINE	5,605,903.21	5,506,700.00	(99,203.21)	102%
513481 STEVENS CREEK - CONST ENG	64,967.84	220,000.00	155,032.16	30%
513482 STEVENS CREEK - CONSTRUCTION	1,859,704.92	2,050,300.00	190,595.08	91%
513486 STEVENS CREEK - DESIGN ENG		2,000.00	2,000.00	0%
TOTAL STEVENS CREEK REHAB	1,924,672.76	2,272,300.00	347,627.24	85%
513491 WYCKLES PH 2 - CONST ENG	222.00	2,500.00	2,278.00	9%
TOTAL WYCKLES PH 2	222.00	2,500.00	2,278.00	9%
513511 BERM LEVEE - CONST ENG		160,000.00	160,000.00	0%
513512 BERM LEVEE - CONSTRUCTION		1,040,000.00	1,040,000.00	0%
TOTAL BERM LEVEE IMPROVEMENT		1,200,000.00	1,200,000.00	0%
<b>TOTAL ILL LOAN CONSTRUCTION</b>	<b>9,909,681.76</b>	<b>11,849,000.00</b>	<b>1,939,318.24</b>	<b>84%</b>

SANITARY DISTRICT OF DECATUR  
ACTUAL VS BUDGET  
March 31, 2012

Description	Year-to-Date				
	ACTUAL	BUDGET	VARIANCE	PCT	
<b>ILL LOAN DEBT</b>					
512003	PRINCIPAL PYMT - BROADWAY	\$52,767.26	\$52,767.26		100%
512004	PRINCIPAL PYMT - STALEY	21,284.15	42,889.16	21,605.01	50%
512005	PRINCIPAL PYMT - N&W	6,846.06	6,846.06		100%
512006	PRINCIPAL PYMT - SPRING CR	32,209.87	32,209.87		100%
512007	PRINCIPAL PYMT - WEST MOUND	13,781.23	13,781.23		100%
512008	PRINCIPAL PYMT - HP WEST	89,256.37	89,256.37		100%
512009	PRINCIPAL PYMT - NE SUP	50,626.61	50,626.61		100%
512010	PRINCIPAL PYMT - 95 REHAB	64,154.02	129,235.06	65,081.04	50%
512011	PRINCIPAL PYMT - MCKINLEY	226,499.55	226,499.55		100%
512012	PRINCIPAL PYMT - STEVENS CR	438,150.86	438,150.86		100%
512013	PRINCIPAL PYMT - UV	104,402.26	104,402.26		100%
512015	PRINCIPAL PYMT - HARRY LAND	27,450.00	27,450.00		100%
512016	PRINCIPAL PYMT - 2002 REHAB	25,990.17	25,990.17		100%
512017	PRINCIPAL PYMT - PH 2 WWTP PRIMARY	94,755.74	94,755.74		100%
512018	PRINCIPAL PYMT - DAMON TO MONROE	133,095.28	133,095.28		100%
512020	PRINCIPAL PYMT - 2004 REHAB	70,720.14	70,720.14		100%
512021	PRINCIPAL PYMT - ODOR CONTROL	29,211.68	29,211.68		100%
512022	PRINCIPAL PYMT - HP WEST EX	3,196.49	3,236.44	39.95	99%
512023	PRINCIPAL PYMT - WYCKLES FM	41,483.54	41,484.00	0.46	100%
512024	PRINCIPAL PYMT - OREANA	114,258.18	107,500.00	(6,758.18)	106%
512025	PRINCIPAL PYMT - WYCKLES PH 2	40,695.24	42,919.00	2,223.76	95%
	<b>TOTAL PRINCIPAL</b>	<b>1,680,834.70</b>	<b>1,763,026.74</b>	<b>82,192.04</b>	<b>95%</b>
512103	INTEREST PYMT - BROADWAY	3,009.00	3,009.00		100%
512104	INTEREST PYMT - STALEY	2,350.18	4,379.50	2,029.32	54%
512105	INTEREST PYMT - N & W	699.06	699.06		100%
512106	INTEREST PYMT - SPRING CREEK	3,558.89	3,558.89		100%
512107	INTEREST PYMT - WEST MOUND	1,487.77	1,487.77		100%
512108	INTEREST PYMT - HP WEST	22,876.53	22,876.53		100%
512110	INTEREST PYMT - 95 REHAB	12,052.41	23,177.80	11,125.39	52%
512111	INTEREST PYMT - MCKINLEY	55,859.61	55,859.61		100%
512112	INTEREST PYMT - STEVENS CR	86,047.40	86,047.40		100%
512113	INTEREST PYMT - UV	27,392.44	27,392.44		100%
512115	INTEREST PYMT - HARRY LAND	9,440.76	9,440.76		100%
512116	INTEREST PYMT - 2002 REHAB	9,594.89	9,594.89		100%
512117	INTEREST PYMT - PH 2 WWTP PRIM	36,290.08	36,290.08		100%
512118	INTEREST PYMT - DAMON TO MONROE	51,630.64	51,630.64		100%
512119	INTEREST PYMT - NE SUPPLEMENTAL	6,385.07	6,385.07		100%
512120	INTEREST PYMT - 2004 REHAB	30,780.52	30,780.52		100%
512121	INTEREST PYMT - ODOR CONTROL	13,989.10	13,989.10		100%
512122	INTEREST PYMT - HP WEST EX	1,414.75	1,374.80	(39.95)	103%
	<b>TOTAL INTEREST</b>	<b>374,859.10</b>	<b>387,973.86</b>	<b>13,114.76</b>	<b>97%</b>
	<b>TOTAL ILLINOIS DEBT SERVICE</b>	<b>2,055,693.80</b>	<b>2,151,000.60</b>	<b>95,306.80</b>	<b>96%</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$24,791,279.14</b>	<b>\$33,908,334.60</b>	<b>\$9,117,055.46</b>	<b>73%</b>
	<b>REVENUE IN EXCESS OF EXPENDITURES</b>	<b>(\$2,854,661.24)</b>	<b>(\$7,231,306.60)</b>	<b>(\$4,376,645.36)</b>	<b>39%</b>

## SCHEDULE OF WPCRF LOANS

LOAN DATE	PROJECT		INTEREST RATE	LOAN BALANCE		ANNUAL PAYMENTS	
				ORIGINAL	OUTSTANDING PRINCIPLE		
Jun-93	Broadway-Cantrell Sewer Rehab.	City	85%	3.580	1,105,210	44,358	55,776
Oct-95	N&W Industrial Tract Trunk Sewer			3.015	147,130	18,039	7,545
Nov-95	Staley Sewer Rehab.	City	100%	3.015	921,739	134,615	47,269
Mar-96	Spring Creek S.E. Trunk Sewer	City	100%	2.815	697,491	102,212	35,769
Apr-96	West Mound Road Sewer Extension	City	100%	2.815	296,505	42,492	15,269
Jul-96	Northeast Supplemental Sewer			2.815	1,110,117	188,765	57,012
May-98	1995 Sewer Rehab. Project.			2.890	2,972,051	769,923	152,413
Oct-98	Stevens Creek Supplemental Sewer			2.890	10,221,866	2,648,020	524,198
Sep-99	McKinley Ave. Supplemental Sewer			2.865	5,506,003	1,779,447	282,359
Dec-99	Ultraviolet Project			2.535	2,564,801	1,002,103	131,795
Dec-00	Hickory Point West Interceptor	Forsyth	38.71%	2.625	2,184,776	804,399	112,133
Mar-02	Harryland Road			2.905	718,370	304,346	36,891
Nov-04	Ph2 WWTP Headworks			2.570	2,548,645	1,340,847	131,046
Nov-04	02 Rehab			2.500	690,278	364,262	35,585
Jul-05	Damon to Monroe			2.500	3,592,029	1,965,198	184,726
May-06	Hickory Point West Interceptor	Forsyth Loan (SDD - 7.7735%)		2.500	89,919	59,946	4,611
Oct-06	04 Rehab			2.500	1,958,462	1,178,071	101,501
Dec-07	Odor Control			2.500	842,415	537,610	43,201
Jun-11	Wyckles PH 1			0.000	808,929	767,445	41,484
Jul-11	Wyckles PH II			0.000	<u>793,557</u>	<u>752,862</u>	<u>40,695</u>
	TOTAL				39,771,293	14,804,960	2,041,278
		City of Decatur Share			2,855,164	317,023	
		Forsyth Share			845,727	311,383	

\*NOTE--TAKE ORIGINAL LOAN MINUS TOTAL INTEREST MINUS PRINCIPLE PAYMENT EQUALS BALANCE ON LOAN