

CHECK DISBURSEMENT REPORT FOR SANITARY DISTRICT OF DECATUR
GENERAL ACCOUNT CHECK DATE 3/22/23 - 4/18/23
S125 ACCOUNT CHECK DATE 3/1/23 - 3/31/23

Check Date	Bank	Check #	Payee	Description	GL #	Amount
03/29/2023	GEN	75(E)	DEARBORN LIFE INSURANCE COMPANY	LIFE INSURANCE PREMIUM	10-00.00-200625	221.00
03/29/2023	GEN	75(E)	DEARBORN LIFE INSURANCE COMPANY	LIFE INSURANCE PREMIUM	10-00.00-501050	4.05
						225.05
03/29/2023	GEN	78385	BLUE CROSS BLUE SHIELD OF IL	HEALTH INSURANCE PREMIUMS FOR RETIREES AND EMPLOYER PORTION	10-00.00-200608	56,402.91
03/29/2023	GEN	78385	BLUE CROSS BLUE SHIELD OF IL	HEALTH INSURANCE PREMIUMS FOR RETIREES AND EMPLOYER PORTION	10-00.00-501050	15,455.58
						71,858.49
03/29/2023	GEN	78386	CITY OF DECATUR	WATER SERVICE FOR PUMP STATIONS	14-05.10-503050	273.36
03/29/2023	GEN	78387	CLARK DIETZ	PRIMARY CLARIFIER #5 - ENGINEERING	40-02.04-601124-22ENG45	2,132.50
03/29/2023	GEN	78388	DIRECT ENERGY	ELECTRIC SERVICE FOR PUMP STATIONS	14-05.10-503040	2,480.48
03/29/2023	GEN	78389	JACK SCHMITT FORD INC	2022 FORD EDGE - SILVER - AWD STOCK# PR1740	25-04.00-601026-21MNT01	33,078.26
04/05/2023	GEN	76(E)	ILLINOIS ENVIRONMENTAL PROTECTION A	PRINCIPAL AND INTEREST ON LOAN L17 4647 2019 WEST HEADWORKS	50-10.00-512055	193,467.81
04/05/2023	GEN	76(E)	ILLINOIS ENVIRONMENTAL PROTECTION A	PRINCIPAL AND INTEREST ON LOAN L17 4647 2019 WEST HEADWORKS	50-11.00-512055	67,136.31
						260,604.12
04/05/2023	GEN	78391	BOB BRADY AUTO GROUP	2023 JEEP COMPASS SPORT - AWD - STING GRAY - (REPLACES 099-79-87 - DODGE GRAND CARAVAN)	25-04.00-601026-22MNT01	33,291.26
04/05/2023	GEN	78392	CITY OF DECATUR	WATER SERVICE FOR PUMP STATIONS	14-05.10-503050	4.38
04/05/2023	GEN	78393	MACON COUNTY HIGHWAY DEPT	ADDITIONAL 911 SIGNS FOR LIFT STATIONS / CSO FACILITIES (JM0119-01)	12-14.10-502810	58.16
04/18/2023	GEN	77(E)	IL ENVIRONMETAL PROTECTION AGENCY	PRINCIPAL AND INTEREST PAYMENT ON LOAN L17-2825 TRESTLE REP	50-10.00-512027	59,416.09
04/18/2023	GEN	77(E)	IL ENVIRONMETAL PROTECTION AGENCY	PRINCIPAL AND INTEREST PAYMENT ON LOAN L17-2825 TRESTLE REP	50-11.00-512027	7,884.97
						67,301.06
04/18/2023	GEN	78(E)	ILLINOIS ENVIRONMENTAL	PRINCIPAL ON LOAN L17-3640 WYCKLES PH II	50-10.00-512025	20,347.62
04/18/2023	GEN	78395	AAIM	ANNUAL RENEWAL FOR HR SOFTWARE	10-00.00-504110	2,642.00
04/18/2023	GEN	78396	AIRWELD INC	CYLINDER RENTALS FOR LABORATORY AND MAINTENANCE DEPARTMENT	12-04.04-502068	49.60
04/18/2023	GEN	78396	AIRWELD INC	RH040401 PROPANE FOR FORK TRUCK	12-04.04-502140	52.00
04/18/2023	GEN	78396	AIRWELD INC	CYLINDER RENTALS FOR LABORATORY AND MAINTENANCE DEPARTMENT	14-03.00-502100	37.20
						138.80
04/18/2023	GEN	78397	ALTORFER INC	REPLACEMENT GENERATOR APS100	12-04.04-505040-21MNT05	42,550.00
04/18/2023	GEN	78397	ALTORFER INC	2" ELECTRIC PUMP (P.O EW0323-01)	12-14.00-502068	651.90
						43,201.90
04/18/2023	GEN	78398	AMAZON CAPITAL SERVICES, INC	HEADPHONES FOR ENGINEERING TECH (EAN WATSON) TOOL SET FOR GROUNDSKEEPER (JM0303-03)	11-02.00-504030	58.00
04/18/2023	GEN	78398	AMAZON CAPITAL SERVICES, INC	REPLACEMENT BED RATCHETS CLAMPS FOR GATOR 099-79-44 (JM0322-01)	12-04.04-502050	90.88
04/18/2023	GEN	78398	AMAZON CAPITAL SERVICES, INC	POWER WASHER WAND TIPS FOR RDT MAINT - FLOOR LINERS FOR 099-79-111	12-04.04-502225	34.99
04/18/2023	GEN	78398	AMAZON CAPITAL SERVICES, INC	LONGER CABLE FOR NAMEPLATE MAKER / TOOLROOM (JM0307-03)	12-04.04-504030	11.04
04/18/2023	GEN	78398	AMAZON CAPITAL SERVICES, INC	HEADPHONES FOR ENGINEERING TECH (EAN WATSON) TOOL SET FOR GROUNDSKEEPER (JM0303-03)	12-14.00-502065	119.00
04/18/2023	GEN	78398	AMAZON CAPITAL SERVICES, INC	NEW PRINTER / SCANNER FOR MARK LINDGREN'S OFFICE (JM0320-01)	25-00.00-601016-22MIS01	472.76
04/18/2023	GEN	78398	AMAZON CAPITAL SERVICES, INC	ADDITIONAL CIRCUIT BREAKERS FOR 210 LIGHTING PANEL (JM0306-03)	40-07.00-601128-21&C01	378.00
						1,164.67
04/18/2023	GEN	78399	AMEREN IL	GAS SERVICE FOR PLANT	14-05.00-503010	3,790.00
04/18/2023	GEN	78399	AMEREN IL	GAS SERVICE FOR GENERATOR AT ELLENDALE PUMP STATION	14-05.10-503010	21.36
04/18/2023	GEN	78399	AMEREN IL	ELECTRIC SERVICE FOR PUMP STATIONS	14-05.10-503040	1,643.47
						5,454.83
04/18/2023	GEN	78400	AT&T	TELEPHONE SERVICE	10-00.00-503020	372.02
04/18/2023	GEN	78401	ATI	FULL SERVICE PM ON THE VACTOR OIL, LUBE, FILTERS	12-14.00-503095	970.96
04/18/2023	GEN	78402	BARR & ROBISON	INSPECTION 099-79-07 (P.O EW0331-02)	12-04.04-503095	41.00

04/18/2023	GEN	78403	BEST ONE OF CENTRAL ILLINOIS	TIRES 099-36-18 (P.O EW0410-03	12-04.04-502050	231.00
04/18/2023	GEN	78403	BEST ONE OF CENTRAL ILLINOIS	TIRES 099-36-18 (P.O EW0410-03	12-14.00-503095	646.40
						877.40
04/18/2023	GEN	78404	BLACK & COMPANY #11	RH032201 TOOLROOM SUPPLIES MSA TEST GASES AND WIPES	12-04.04-502067	537.99
04/18/2023	GEN	78405	BODINE ELECTRIC	MOTOR FOR DIGESTER #3 HEAT EXCHANGER DS320-1	12-07.00-502068	866.06
04/18/2023	GEN	78405	BODINE ELECTRIC	VIBRATION TESTING PERFORMED ON 3/21/23	12-07.00-503092	932.00
						1,798.06
04/18/2023	GEN	78406	BOLD MACHINE WORKS INC	FABRICATE REPLACEMENT SHAFT FOR ODOR CONTROL FAN (ML-0320-1)	12-04.04-503093	1,464.00
04/18/2023	GEN	78407	BROOKS & ASSOCIATES	DOSING PUMP, ROLLER ASSEMBLY&HOSES (ML0214-1)	12-04.04-502190	8,050.42
04/18/2023	GEN	78408	BURDICK PLUMBING & HEATING	BACKFLOW PREVENTER @ LINCOLN PARK (P.O EW0331-01)	12-14.12-502830	501.61
04/18/2023	GEN	78409	CARDMEMBER SERVICE	SEE ATTACHED FOR VARIOUS ITEM LIST	10-00.00-504010	17.99
04/18/2023	GEN	78409	CARDMEMBER SERVICE	SEE ATTACHED FOR VARIOUS ITEM LIST	10-00.00-504070	125.00
04/18/2023	GEN	78409	CARDMEMBER SERVICE	SEE ATTACHED FOR VARIOUS ITEM LIST	10-00.00-504091	656.91
04/18/2023	GEN	78409	CARDMEMBER SERVICE	SEE ATTACHED FOR VARIOUS ITEM LIST	10-00.00-504092	1,216.63
04/18/2023	GEN	78409	CARDMEMBER SERVICE	SEE ATTACHED FOR VARIOUS ITEM LIST	10-00.00-504093	231.52
04/18/2023	GEN	78409	CARDMEMBER SERVICE	SEE ATTACHED FOR VARIOUS ITEM LIST	10-00.00-504102	703.00
04/18/2023	GEN	78409	CARDMEMBER SERVICE	SEE ATTACHED FOR VARIOUS ITEM LIST	10-00.09-503143	1,948.84
04/18/2023	GEN	78409	CARDMEMBER SERVICE	SEE ATTACHED FOR VARIOUS ITEM LIST	12-07.00-502062	264.69
04/18/2023	GEN	78409	CARDMEMBER SERVICE	SEE ATTACHED FOR VARIOUS ITEM LIST	12-07.00-503091	675.00
04/18/2023	GEN	78409	CARDMEMBER SERVICE	SEE ATTACHED FOR VARIOUS ITEM LIST	12-14.00-502150	280.95
04/18/2023	GEN	78409	CARDMEMBER SERVICE	SEE ATTACHED FOR VARIOUS ITEM LIST	14-05.00-504092	977.50
04/18/2023	GEN	78409	CARDMEMBER SERVICE	SEE ATTACHED FOR VARIOUS ITEM LIST	14-05.00-504093	99.38
04/18/2023	GEN	78409	CARDMEMBER SERVICE	SEE ATTACHED FOR VARIOUS ITEM LIST	40-07.00-601128-211&C01	182.13
						7,379.54
04/18/2023	GEN	78410	CENTRAL ILLINOIS SCALE COMPANY	ANNUAL BALANCE AND PH METER CALIBRATIONS	14-03.00-503097	1,779.50
04/18/2023	GEN	78411	CHRISTY-FOLTZ INC	2021 DIGESTER IMPROVEMENTS PROJECT 32941	40-02.04-601132-20ENG07	230,964.30
04/18/2023	GEN	78411	CHRISTY-FOLTZ INC	FRONT GATE, FENCING AND ROAD REPAIRS	41-02.04-601311-22ENG09	50,982.30
04/18/2023	GEN	78411	CHRISTY-FOLTZ INC	FRONT GATE, FENCING AND ROAD REPAIRS	41-04.04-601311-21MNT07	10,800.00
						292,746.60
04/18/2023	GEN	78412	CITY OF DECATUR	CITY USE FEE FOR FEBRUARY 2023	10-00.00-200700	343,521.65
04/18/2023	GEN	78412	CITY OF DECATUR	USER CHARGE BILLING SERVICE FEES	10-00.00-504231	88,363.87
04/18/2023	GEN	78412	CITY OF DECATUR	LOCAL MOTOR FUEL TAX	12-04.04-502140	30.22
						431,915.74
04/18/2023	GEN	78413	CITY OF DECATUR	WATER SERVICE FOR PLANT	14-05.00-503050	2,519.63
04/18/2023	GEN	78413	CITY OF DECATUR	WATER SERVICE FOR PUMP STATIONS	14-05.10-503050	21.56
						2,541.19
04/18/2023	GEN	78414	CLEARFLY COMMUNICATIONS	PHONE LINE FOR FRONT GATE	10-00.00-503020	53.26
04/18/2023	GEN	78415	CLOW CONTROLS & SERVICE	SERVICE CALL TO TROUBLESHOOT ADMIN CONFERENCE ROOM AIR FLOW (JM0126-04)	12-07.00-503150	5,556.53
04/18/2023	GEN	78416	COLE-PARMER INSTRUMENT CO	WHIRL PAK BAGS AND SAMPLE BOTTLES	14-03.00-502100	456.81
04/18/2023	GEN	78417	COLIANT SOLUTIONS	SERVICE FEES FOR MIMICAST-THREAT PROTECTION AND DATA ARCHIVE	10-00.09-503142	1,818.50
04/18/2023	GEN	78418	COMCAST CABLE	INTERNET SERVICE	10-00.00-503020	1,059.95
04/18/2023	GEN	78419	COMMERCIAL ELECTRIC INC	OREANA 2 P/S GROUNDING PROJECT	25-04.11-601016-20ENG16	8,988.00
04/18/2023	GEN	78420	CONNOR COMPANY	PARTS FOR 203 TOILET (BD0307-01)	12-04.04-502270	332.76
04/18/2023	GEN	78421	CROWN EQUIPMENT CORPORATION	RH041201 FORK TRUCK TIRE REPAIR	12-04.04-503095	392.50
04/18/2023	GEN	78422	DCC MARKETING, LLC	PROFESSIONAL SERVICES - COMMUNITY OUTREACH	60-02.00-503280	9,700.00
04/18/2023	GEN	78423	DECATUR BATTERY	BATTERY 099-79-36 (P.O EW0410-04	12-14.14-502150	50.00

04/18/2023	GEN	78424	DECATUR BOLT CO	5/8 12' THREADED STAINLESS ROD (P.O EW032402) DAMON FORCEMAIN	12-14.10-502810	273.59
04/18/2023	GEN	78425	DEERE & COMPANY	JOHN DEERE Z950M ZERO TURN MOWERS - IL PSD MOWERS 4018512	12-14.00-502150	15,375.16
04/18/2023	GEN	78426	DIRECT ENERGY	GAS SERVICE FOR PLANT	14-05.00-503010	4,770.92
04/18/2023	GEN	78427	DIRECT ENERGY	ELECTRIC SERVICE FOR PLANT	14-05.00-503040	74,142.58
04/18/2023	GEN	78427	DIRECT ENERGY	ELECTRIC SERVICE FOR PUMP STATIONS	14-05.10-503040	28,672.29
						102,814.87
04/18/2023	GEN	78428	DONNELLY AUTOMOTIVE MACHINE	RH032001 TOOLROOM SUPPLIES OIL, CARB. CLEANER, STARTER FLUID AND OIL FILTER	12-04.04-502050	157.31
04/18/2023	GEN	78428	DONNELLY AUTOMOTIVE MACHINE	RH032001 TOOLROOM SUPPLIES OIL, CARB. CLEANER, STARTER FLUID AND OIL FILTER	12-04.04-502068	162.66
04/18/2023	GEN	78428	DONNELLY AUTOMOTIVE MACHINE	RH032001 TOOLROOM SUPPLIES OIL, CARB. CLEANER, STARTER FLUID AND OIL FILTER	12-04.04-502140	47.28
						367.25
04/18/2023	GEN	78429	DONOHUE & ASSOCIATES	20-07 DIGESTER #3 FLOATING COVER REPLACEMENT/FACIA UPGRADES	40-02.04-601132-20ENG07	982.50
04/18/2023	GEN	78430	DUNKER ELECTRIC SUPPLY INC	DISCONNECT FOR 203 A/C UNIT DS330-1	12-07.00-502062	223.42
04/18/2023	GEN	78430	DUNKER ELECTRIC SUPPLY INC	STRUT STRAPS AND SCREWDRIVER DS331-1	12-07.00-502065	9.93
04/18/2023	GEN	78430	DUNKER ELECTRIC SUPPLY INC	PARTS FOR AIRPORT CONTROLLER SWAP DS412-1	12-07.10-502810	85.85
						319.20
04/18/2023	GEN	78431	EMD MILLIPORE CORPORATION	FILTERS AND UV LAMP FOR THE LAB WATER SYSTEM	14-03.00-502100	471.24
04/18/2023	GEN	78432	EMD MILLIPORE CORPORATION	PH 10 BUFFER	14-03.00-502100	181.68
04/18/2023	GEN	78433	ENVIRONMENTAL EXPRESS	FECAL COLIFORM TESTING PLATES	14-00.00-100400	328.79
04/18/2023	GEN	78434	EVERGREEN FS	FUEL FOR DISTRICT VEHICLES AND WYCKLES LAND APPLICATION	12-04.04-502140	3,027.18
04/18/2023	GEN	78435	FEATHERSTUN GAUMER POSTLEWAIT	GENERAL LEGAL EXPENSE	10-00.00-504200	3,659.25
04/18/2023	GEN	78435	FEATHERSTUN GAUMER POSTLEWAIT	GENERAL LEGAL EXPENSE	10-00.00-504260	191.25
						3,850.50
04/18/2023	GEN	78436	FERGUSON ENTERPRISES, LLC	RH022702 REPLACEMENT ROTEX ECV150 ACTUATORS	12-04.04-502220	4,026.36
04/18/2023	GEN	78437	FISHER SCIENTIFIC	SYRINGE FLTERS, BROTH TUBES, AND PIPETTE TIPS	14-03.00-502100	385.23
04/18/2023	GEN	78438	FOREMOST TRUCK & TRAILER SPEC	RH030201 INSTALL NEW 2-1/2" RECEIVER TUBE HITCH, BRAKE CONTROLER AND 7 WAY RV RECEPTAL ON 099-79--	12-04.04-503095	1,817.95
04/18/2023	GEN	78439	GRAINGER	FIRE EXTINGUISHERS, FIRE EXTINGUISHER HERE STICKERS, DO NOT ENTER SIGNS (JM0315-01)	10-00.08-502073	433.38
04/18/2023	GEN	78439	GRAINGER	RH031702 TOOLROOM SUPPLIES SPADES, ADJ, WRENCH, ROPE,SANDBAGS, SAND BAG SCOOP,TILE PROBE AND SHELVIN	12-04.04-502061	36.73
04/18/2023	GEN	78439	GRAINGER	RH031702 TOOLROOM SUPPLIES SPADES, ADJ, WRENCH, ROPE,SANDBAGS, SAND BAG SCOOP,TILE PROBE AND SHELVIN	12-04.04-502065	469.19
04/18/2023	GEN	78439	GRAINGER	RH031702 TOOLROOM SUPPLIES SPADES, ADJ, WRENCH, ROPE,SANDBAGS, SAND BAG SCOOP,TILE PROBE AND SHELVIN	12-04.04-502068	548.93
04/18/2023	GEN	78439	GRAINGER	RH032702 TOOLROOM SUPPLIES DUCT TAPE, SPRING SNAPS, S S. ROD,AIR LINE FITTINGS AND PVC GLUE	12-04.04-502270	122.76
04/18/2023	GEN	78439	GRAINGER	RH031702 TOOLROOM SUPPLIES SPADES, ADJ, WRENCH, ROPE,SANDBAGS, SAND BAG SCOOP,TILE PROBE AND SHELVIN	12-04.04-505080	508.11
04/18/2023	GEN	78439	GRAINGER	CONTROL PANEL LEGEND PLATES FOR EAST STORMWATER P/S (JM0317-03)	12-07.10-502810	895.16
04/18/2023	GEN	78439	GRAINGER	TEMPERATURE PROBE AND TRANSDUCER FOR 210 BUILDING TEMPERATURE (JM0323-02)	40-07.00-601128-211&C01	291.49
						3,305.75
04/18/2023	GEN	78440	HACH COMPANY	BROTH TUBES AND AMMONIA TESTING VIALS	14-00.00-100400	806.51
04/18/2023	GEN	78441	HERC RENTALS	EXTENDED RENTAL OF HEAVY EQUIPMENT TRAILER FOR FORESTRY EQUIPMENT	12-14.00-503120	1,841.17
04/18/2023	GEN	78442	HSMS MEDICAL GROUP	DRUG SCREEN-ALCOHOL TESTING-AUDIO EXAM AND PHYSICAL FOR NEW EMPLOYEE	10-00.08-501070	1,010.50
04/18/2023	GEN	78443	IDEXX LABORATORIES	FECAL COLIFORM TESTING SUPPLIES	14-00.00-100400	2,623.40
04/18/2023	GEN	78444	ILLINOIS PUBLIC RISK FUND	WORKERS' COMPENSATION INSURANCE	10-00.00-501080	200.77
04/18/2023	GEN	78444	ILLINOIS PUBLIC RISK FUND	WORKERS' COMPENSATION INSURANCE	10-00.08-501080	3.80
04/18/2023	GEN	78444	ILLINOIS PUBLIC RISK FUND	WORKERS' COMPENSATION INSURANCE	10-00.09-501080	11.40
04/18/2023	GEN	78444	ILLINOIS PUBLIC RISK FUND	WORKERS' COMPENSATION INSURANCE	11-02.00-501080	148.83
04/18/2023	GEN	78444	ILLINOIS PUBLIC RISK FUND	WORKERS' COMPENSATION INSURANCE	12-04.04-501080	1,754.34
04/18/2023	GEN	78444	ILLINOIS PUBLIC RISK FUND	WORKERS' COMPENSATION INSURANCE	12-07.00-501080	706.17
04/18/2023	GEN	78444	ILLINOIS PUBLIC RISK FUND	WORKERS' COMPENSATION INSURANCE	12-14.00-501080	1,115.30
04/18/2023	GEN	78444	ILLINOIS PUBLIC RISK FUND	WORKERS' COMPENSATION INSURANCE	12-14.14-501080	290.07
04/18/2023	GEN	78444	ILLINOIS PUBLIC RISK FUND	WORKERS' COMPENSATION INSURANCE	14-03.00-501080	438.27
04/18/2023	GEN	78444	ILLINOIS PUBLIC RISK FUND	WORKERS' COMPENSATION INSURANCE	14-05.00-501080	1,390.18

04/18/2023	GEN	78444	ILLINOIS PUBLIC RISK FUND	WORKERS' COMPENSATION INSURANCE	14-05.14-501080	185.57
04/18/2023	GEN	78444	ILLINOIS PUBLIC RISK FUND	WORKERS' COMPENSATION INSURANCE	14-06.00-501080	89.30
						6,334.00
04/18/2023	GEN	78445	IMCO UTILITY SUPPLY	PARTS TO HOOK WATER LINE TO RECIRC INE TO #3DIG (BD0310-03)	12-04.04-502061	40.00
04/18/2023	GEN	78446	INDUSTRIAL PROCESS EQUIP GROUP	GROUND WATER PUMPS (ML	12-04.04-503130	9,444.94
04/18/2023	GEN	78447	INDUSTRIAL RUBBER	CAM-LOCK FITTING FOR HOSE NEEDED TO PUMP DOWN 103 DIG (BD0323-02)	12-04.04-502061	273.06
04/18/2023	GEN	78447	INDUSTRIAL RUBBER	TUBING FOR FV VALVES 105 (ML0330-10)	12-04.04-502068	69.87
04/18/2023	GEN	78447	INDUSTRIAL RUBBER	2" LAYFLAT HOSE DAMON FORCEMAIN (P.O EW0323-03)	12-14.10-502810	709.25
						1,052.18
04/18/2023	GEN	78448	JCG MIDWEST DRAINAGE & CONCRETE	REPLACEMENT HOSE FOR VACTOR 6" SWALL HD SOLID (EW323-02)	12-14.11-502820	290.00
04/18/2023	GEN	78449	JCG MIDWEST DRAINAGE & CONCRETE	12" RING & MASTIC 801-24-02(P.O EW0411-03)	12-14.11-502820	221.00
04/18/2023	GEN	78450	KEMIRA WATER SOLUTIONS	FERROUS CHLORIDE	14-05.00-502041	4,335.14
04/18/2023	GEN	78451	KENT NEWTON	REIMBURSEMENT FOR FLIGHT	10-00.00-504091	597.85
04/18/2023	GEN	78452	KING-LAR COMPANY	REPLACEMENT OF 203 A/C UNIT AND AIR HANDLER	12-07.00-503150	6,725.00
04/18/2023	GEN	78453	KIRBY RISK ELECTRICAL SUPPLY	GREASE PACKS FOR RDT AND EFFLUENT PUMPS DS38-1	12-04.04-502140	3,329.84
04/18/2023	GEN	78453	KIRBY RISK ELECTRICAL SUPPLY	20A DUPLEX RECEPTACLES DS317-1	12-07.00-502062	41.80
04/18/2023	GEN	78453	KIRBY RISK ELECTRICAL SUPPLY	REVERSING CONTACTOR FOR LOST BRIDGE	12-07.10-502810	64.78
04/18/2023	GEN	78453	KIRBY RISK ELECTRICAL SUPPLY	LIGHTS FOR RDT BUILDING	25-07.00-601016-22I&C02	2,222.11
04/18/2023	GEN	78453	KIRBY RISK ELECTRICAL SUPPLY	STOCK ITEMS AND CONDUIT FOR 210 PLC JOB DS321-1	40-07.00-601128-21I&C01	769.19
						6,427.72
04/18/2023	GEN	78454	KURENT SAFETY INC	RH031701 PPE FOR NEW HIRES AND TOOLROOM SUPPLIES	10-00.08-502073	1,069.45
04/18/2023	GEN	78454	KURENT SAFETY INC	RH030902 TOOLROOM SUPPLIES CORDLESS GRINDER	12-04.04-502065	117.40
04/18/2023	GEN	78454	KURENT SAFETY INC	BI-FOCAL SAFETY GLASSES FOR TOOD S. (P.O EW0330-01)	12-14.08-503072	18.00
						1,204.85
04/18/2023	GEN	78455	LEE ENTERPRISES CENTRAL IL	ADVERTISING FOR SNC PUBLIC NOTICE 2022, CSO PUBLIC INFO MEETING & BIDS FOR 21CMP04 FERMENTATION	11-02.00-504070	109.50
04/18/2023	GEN	78455	LEE ENTERPRISES CENTRAL IL	ADVERTISING FOR SNC PUBLIC NOTICE 2022, CSO PUBLIC INFO MEETING & BIDS FOR 21CMP04 FERMENTATION	14-06.00-504070	89.06
						198.56
04/18/2023	GEN	78456	LOWE'S HOME CENTERS INC	2' X 4' SS SHEET (BD0322-1)	12-04.04-502068	56.99
04/18/2023	GEN	78457	LUGARI AUTO/TRUCK SERVICE	09944-41 BRAKE LOCKING UP & SPEED TACK NOT WORKING (P.O EW0321-02)	12-14.00-503095	342.29
04/18/2023	GEN	78458	MCMASTER-CARR SUPPLY COMPANY	RH032701 TOOLROOM SUPPLIES TORX BIT, ALL THREAD AND TILE PROBE	12-04.04-502065	83.42
04/18/2023	GEN	78458	MCMASTER-CARR SUPPLY COMPANY	RH032701 TOOLROOM SUPPLIES TORX BIT, ALL THREAD AND TILE PROBE	12-04.04-502068	157.60
04/18/2023	GEN	78458	MCMASTER-CARR SUPPLY COMPANY	0329RHAEZLWONDER TOOLROOM SUPPLIES BALL VALVES, FLANGE BEARINGS AND ROPE SEAL	12-04.04-502270	24.37
						265.39
04/18/2023	GEN	78459	MENARDS	FITTINGS FOR #2 DIGS LID (ML0314-1)	12-04.04-502061	131.22
04/18/2023	GEN	78459	MENARDS	PARTS FOR LOCK OUT TAG OUT BOARD (BD0330-01)	12-04.04-502068	8.47
04/18/2023	GEN	78459	MENARDS	2 LIGHT FIXTURES FOR 210 PLC CABNET DS322-1	12-07.00-502062	47.84
04/18/2023	GEN	78459	MENARDS	2 LIGHT FIXTURES FOR 210 PLC CABNET DS322-1	12-07.00-502250	89.96
04/18/2023	GEN	78459	MENARDS	8' LANDSCAPE TIMBER	12-14.00-502150	219.72
04/18/2023	GEN	78459	MENARDS	EMPTY SAND BAGS DAMON PUMP STATION (P.O EW0320-01)	12-14.14-502150	49.00
						546.21
04/18/2023	GEN	78460	MISSOURI MACHINERY ENGINEERING	YEOMANS PARTS TO REBUILD 259 BUILDING PUMPS	41-04.04-601311-22MNT04	38,940.00
04/18/2023	GEN	78461	MOTION INDUSTRIES INC	RH033003 LOCTITE GLUE FOR DIG. POP-OFF REFURBISHING	12-04.04-502068	285.23
04/18/2023	GEN	78462	NEAL TIRE AND BATTERY-EAST	R8040402 REPLACEMENT OF REAR BRAKES AND CALIPERS ON I&C VAN	12-04.04-503095	811.00
04/18/2023	GEN	78463	PARKSON CORPORATION	RH022102 REPLACEMENT TRUNNIONS FOR #2 DRUM THICKENER	12-04.04-502225	2,197.79
04/18/2023	GEN	78464	PETTY CASH	PETTY CASH	10-00.00-504010	38.10
04/18/2023	GEN	78464	PETTY CASH	PETTY CASH	10-00.00-504030	6.90
						45.00

04/18/2023	GEN	78465	POLYDYNE INC	POLYMER-OPERATIONS	14-05.00-502010	12,855.16
04/18/2023	GEN	78466	PROFESSIONAL HOUSEKEEPERS	HOUSEKEEPING SERVICE	12-04.04-503096	4,679.91
04/18/2023	GEN	78467	PTC SELECT	WARRANTY EXTENSION ON HP SERVERS	10-00.09-503142	14,354.00
04/18/2023	GEN	78468	PURITAN SPRINGS	DRINKING WATER FOR ADMINISTRATION AND I&C SHOP	10-00.00-503050	98.12
04/18/2023	GEN	78469	REXX BATTERY CO	NEW BATTERY FOR 099-79-87 (ML0328-01)	12-04.04-502050	279.90
04/18/2023	GEN	78469	REXX BATTERY CO	BATTERIES FOR UPS DS323-1	12-07.00-502062	143.70
						----- 423.60
04/18/2023	GEN	78470	RJN GROUP	FINLEY CREEK AND WYCKLES FORCE MAIN CONDITION ASSESSMENTS	41-02.11-601315-21ENG04	882.50
04/18/2023	GEN	78471	ROCKFORD RIGGING	100' STAINLESS CHAIN FOR PUMP STATIONS PUMPS (P.O EW0328-01)	12-14.00-502068	1,977.00
04/18/2023	GEN	78472	SAFETY SHOE DISTRIBUTORS	WORK BOOTS FOR KYLE STEWART	10-00.08-502074	150.00
04/18/2023	GEN	78473	SCHIMBERG COMPANY	PARTS TO PIPE WATER TO RECIRC LINE #3 DIG (BD0310-01)	12-04.04-502061	653.09
04/18/2023	GEN	78473	SCHIMBERG COMPANY	RH032901 TOOLROOM SUPPLIES PLUMBING SUPPLIES	12-04.04-502270	483.32
						----- 1,136.41
04/18/2023	GEN	78474	SCHOLZ AND ASSOCIATES	ASSESSMENT AND CONSULTATION FOR NEW HIRE	10-00.00-503280	1,000.00
04/18/2023	GEN	78475	SLOAN IMPLEMENT COMPANY INC	MOWER BLADES (P.O EW10-02)	12-14.00-502150	125.70
04/18/2023	GEN	78476	SPEED LUBE	OIL CHANGE ON VARIOUS VEHICLES	12-14.00-503095	64.95
04/18/2023	GEN	78477	STRIGLOS OFFICE EQUIPMENT	GENERAL OFFICE SUPPLIES	10-00.00-504030	79.35
04/18/2023	GEN	78477	STRIGLOS OFFICE EQUIPMENT	HP 78A LASERJET TONER CARTRIDGE - BLACK	10-00.00-504060	99.90
						----- 179.25
04/18/2023	GEN	78478	SUNBELT RENTALS	JLG RENTAL	12-04.04-503120	1,574.50
04/18/2023	GEN	78479	TEKLAB INC	BIOMONITORING REQUIRED BY SC 14 IN NPDES PERMIT - MARCH SAMPLING	14-03.00-503070	1,140.00
04/18/2023	GEN	78479	TEKLAB INC	BETX SAMPLE ANALYSIS FOR THE RAILROADS	14-06.00-503070	201.00
						----- 1,341.00
04/18/2023	GEN	78480	TELE SCAN INC	TELEWISE 5150 SWASHBUCKLER INTERCEPTOR 741-45 (P.O EW0324-01)	12-14.11-502820	1,000.00
04/18/2023	GEN	78481	THE CINCINNATI INSURANCE COMPANY	ANNUAL INSURANCE POLICY PAYMENT FOR TARGET MARKET AND AUTO	10-00.00-504130	34,528.00
04/18/2023	GEN	78482	THOMAS SCIENTIFIC	CENTRIFUGES	25-03.00-601016-22LAB01	7,225.75
04/18/2023	GEN	78483	TIMECLOCK PLUS	HARDWARE AND SOFTWARE SUPPORT - SHORT PAID 1ST INVOICE BY .9 CENTS	10-00.09-503142	0.09
04/18/2023	GEN	78484	TK ELEVATOR CORPORATION	ELEVATOR INSPECTION	12-04.04-503093	2,324.20
04/18/2023	GEN	78485	TOPCON SOLUTIONS INC	CALIBRATE ROTARY LASER (BD0324-01)	12-04.04-503093	231.00
04/18/2023	GEN	78485	TOPCON SOLUTIONS INC	FC-6000 TABLET UNIT	25-00.00-601016-22MIS01	2,820.00
						----- 3,051.00
04/18/2023	GEN	78486	UNIFIRST CORPORATION	UNIFORM RENTAL FOR I&C SHOP	12-07.08-503072	636.45
04/18/2023	GEN	78487	USIC RECEIVABLES, LLC	SEWER LOCATING SERVICE FEE	11-02.00-503280	2,547.67
04/18/2023	GEN	78488	VANDEVANTER ENGINEERING CO	RECONDITION OF RIVERVIEW P/S PUMP #2	12-14.00-503130	5,889.64
04/18/2023	GEN	78489	VEGA AMERICAS	RADAR SENSOR FOR DIGESTER 3 LID	12-07.00-502066	2,591.69
04/18/2023	GEN	78490	VERIZON WIRELESS	IPAD-INTERNET AND CELL PHONE SERVICE FOR DISTRICT EMPLOYEES-IPAD FOR OPERATIONS	10-00.00-503020	168.73
04/18/2023	GEN	78490	VERIZON WIRELESS	IPAD-INTERNET AND CELL PHONE SERVICE FOR DISTRICT EMPLOYEES-IPAD FOR OPERATIONS	10-00.08-503020	37.97
04/18/2023	GEN	78490	VERIZON WIRELESS	IPAD-INTERNET AND CELL PHONE SERVICE FOR DISTRICT EMPLOYEES-IPAD FOR OPERATIONS	11-02.00-503020	194.05
04/18/2023	GEN	78490	VERIZON WIRELESS	IPAD-INTERNET AND CELL PHONE SERVICE FOR DISTRICT EMPLOYEES-IPAD FOR OPERATIONS	12-04.04-502064	35.72
04/18/2023	GEN	78490	VERIZON WIRELESS	IPAD-INTERNET AND CELL PHONE SERVICE FOR DISTRICT EMPLOYEES-IPAD FOR OPERATIONS	12-04.04-503020	205.48
04/18/2023	GEN	78490	VERIZON WIRELESS	IPAD-INTERNET AND CELL PHONE SERVICE FOR DISTRICT EMPLOYEES-IPAD FOR OPERATIONS	12-07.00-502064	76.24
04/18/2023	GEN	78490	VERIZON WIRELESS	IPAD-INTERNET AND CELL PHONE SERVICE FOR DISTRICT EMPLOYEES-IPAD FOR OPERATIONS	12-07.00-503020	332.06
04/18/2023	GEN	78490	VERIZON WIRELESS	IPAD-INTERNET AND CELL PHONE SERVICE FOR DISTRICT EMPLOYEES-IPAD FOR OPERATIONS	12-14.00-503020	204.07

04/18/2023	GEN	78490	VERIZON WIRELESS	CDMA CHARGES	14-05.00-503020	778.16
04/18/2023	GEN	78490	VERIZON WIRELESS	IPAD-INTERNET AND CELL PHONE SERVICE FOR DISTRICT EMPLOYEES-IPAD FOR OPERATIONS	14-06.00-503020	55.41
						<u>2,087.89</u>
04/18/2023	GEN	78491	VILLAGE OF FORSYTH	WATER SERVICE FOR MCDONALD AVE PUMP STATION	14-05.10-503050	6.15
04/18/2023	GEN	78492	VILLAGE OF MT ZION	WATER SERVICE FOR FINLEY CREEK PUMP STATION	14-05.10-503050	34.00
04/18/2023	GEN	78493	VULCAN CONSTRUCTION MATERIALS	ROAD PACK TO FILL AREA EXCAVATED FOR CITY WATER BREAK EAST OF 105 (ML0316-01)	12-14.00-502150	409.50
04/18/2023	GEN	78493	VULCAN CONSTRUCTION MATERIALS	ROCK FOR OREANA 2 (P.O EW0406-4)	25-04.11-601016-20ENG16	345.02
						<u>754.52</u>
04/18/2023	GEN	78494	VWR INTERNATIONAL	MEMBRANE FILTERS FOR FECAL COLIFORM TESTING	14-00.00-100400	818.98
04/18/2023	GEN	78495	WATTS COPY SYSTEMS INC	COPY MACHINE USAGE FOR ADMINISTRATION BUILDING AND ENGINEERING DEPARTMENT	10-00.00-504060	176.88
04/18/2023	GEN	78495	WATTS COPY SYSTEMS INC	COPY MACHINE USAGE FOR ADMINISTRATION BUILDING AND ENGINEERING DEPARTMENT	11-02.00-504060	76.32
						<u>253.20</u>
04/18/2023	GEN	78496	WM CORPORATE SERVICES, INC	REFUSE	14-05.00-503080	5,332.07
			TOTAL - GENERAL ACCOUNT	TOTAL OF 114 CHECKS		<u>1,662,505.57</u>
03/07/2023	S125	1254	CLARK, RANDY	HEALTH - MEDICAL - LIFE	10-00.00-501050	424.26
03/07/2023	S125	1255	LITTTRELL, WESLEY	FLEX PAYABLE	10-00.00-200626	20.00
03/07/2023	S125	1256	DONALD B MILLER	FLEX PAYABLE	10-00.00-200626	20.00
03/07/2023	S125	1257	KYLE STEWART	HEALTH - MEDICAL - LIFE	10-00.00-501050	219.84
03/11/2023	S125	1258	CLARK, RANDY	HEALTH - MEDICAL - LIFE	10-00.00-501050	102.38
03/11/2023	S125	1259	KYLE STEWART	HEALTH - MEDICAL - LIFE	10-00.00-501050	21.00
03/21/2023	S125	1260	KELSEY ASHCRAFT	HEALTH - MEDICAL - LIFE	10-00.00-501050	7.26
03/21/2023	S125	1261	CLARK, RANDY	HEALTH - MEDICAL - LIFE	10-00.00-501050	140.13
03/21/2023	S125	1262	EDISON COLE	HEALTH - MEDICAL - LIFE	10-00.00-501050	57.60
03/21/2023	S125	1263	LITTTRELL, WESLEY	FLEX PAYABLE	10-00.00-200626	16.26
03/21/2023	S125	1263	LITTTRELL, WESLEY	HEALTH - MEDICAL - LIFE	10-00.00-501050	14.00
						<u>30.26</u>
03/25/2023	S125	1264	CLARK, RANDY	HEALTH - MEDICAL - LIFE	10-00.00-501050	90.66
03/25/2023	S125	1265	LITTTRELL, WESLEY	FLEX PAYABLE	10-00.00-200626	20.00
03/25/2023	S125	1266	DONALD B MILLER	FLEX PAYABLE	10-00.00-200626	500.00
03/25/2023	S125	1266	DONALD B MILLER	HEALTH - MEDICAL - LIFE	10-00.00-501050	1,093.67
						<u>1,593.67</u>
03/31/2023	S125	32(E)	FLEXIBLE BENEFIT SERVICE LLC	FLEX/HRA/COBRA ADMIN FEES	10-00.00-501050	319.63
			TOTAL - SECTION 125 ACCOUNT	TOTAL OF 14 CHECKS		<u>3,066.69</u>
					TOTAL ALL CHECKS	<u>1,665,572.26</u>

CREDIT CARD CHARGES FOR March 4 -April 4, 2023

Date	DESCRIPTION	AMOUNT	G/L ACCT-SUB-ACCT
3/23/23	Monthly Postage Software Fee	\$17.99	10-00.00-504010
		\$17.99	10-00.00-504010 Total
3/7/23	Facebook SDD Recruitment	\$125.00	10-00.00-504070
		\$125.00	10-00.00-504070 Total
3/23/23	Southwest Airlines Change Fee - Kent Newton	\$35.00	10-00.00-504091
3/23/23	United Airlines - Kent Newton	\$288.90	10-00.00-504091
3/23/23	United Airlines - Kent Newton	\$112.00	10-00.00-504091
3/23/23	United Airlines - Kent Newton	\$116.00	10-00.00-504091
3/31/23	Budget Rent a Car Sacramento CA	\$50.46	10-00.00-504091
4/1/23	St. Louis Airport Parking Fee	\$75.00	10-00.00-504091
4/3/23	Budget Rent a Car Sacramento CA Credit	-\$20.45	10-00.00-504091
		\$656.91	10-00.00-504091 Total
3/31/23	Pear Tree Inn St. Louis MO - K Newton Lodging	\$164.12	10-00.00-504092
3/31/23	Hyatt Regency Sacramento CA - K Newton Lodging	\$1,052.51	10-00.00-504092
		\$1,216.63	10-00.00-504092 Total
3/27/23	Auntie Anne's St. Louis - K Newton Meals while at Conference	\$14.11	10-00.00-504093
3/28/23	Kodaiko Ramen Sacramento CA - K Newton Meals while at Conference	\$21.89	10-00.00-504093
3/28/23	Hyatt Regency Restaurant Vines - K Newton Breakfast	\$22.58	10-00.00-504093
3/29/23	Tequila Museo May Sacramento CA - K Newton Meals while at Conference	\$37.06	10-00.00-504093
3/30/23	SQ Pizza Supreme Sacramento CA - K Newton Meals while at Conference	\$15.63	10-00.00-504093
3/30/23	Petra Greek Sacramento CA - K Newton Meals while at Conference	\$29.07	10-00.00-504093
3/30/23	Starbucks Sacramento - K Newton Meals while at Conference	\$3.85	10-00.00-504093
3/30/23	The Park Downtown Sacramento - K Newton Meals while at Conference	\$60.41	10-00.00-504093
3/31/23	IN N Out Burger Sacramento CA - K Newton Meals while at Conference	\$8.65	10-00.00-504093
3/31/23	Panda Express LA CA - K Newton Meals while at Conference	\$18.27	10-00.00-504093
		\$231.52	10-00.00-504093 Total
3/17/23	Government Finance Office Association Annual Conference for May 21-24, 2023	\$500.00	10-00.00-504102
3/17/23	Government Finance Office Association Leading Remote & Hybrid Teams Class Registration	\$185.00	10-00.00-504102
3/24/23	Decatur Chamber of Commerce HR Training for Holly Gulick	\$18.00	10-00.00-504102
		\$703.00	10-00.00-504102 Total
3/3/23	Microsoft Stores - Windows 10/11 Pro Upgrade for JD's Surface Pro	\$108.17	10-00.09-503143
3/6/23	Team Viewer Premium Annual Charge	\$1,233.00	10-00.09-503143
3/30/23	Microsoft Stores - Windows 10/11 Pro Upgrade for Outside Facilities	\$108.17	10-00.09-503143
3/31/23	Remote PC - Help Desk	\$499.50	10-00.09-503143
		\$1,948.84	10-00.09-503143 Total
3/17/23	Galco - Moto Disconnect Switch	\$264.69	12-07.00-502062
		\$264.69	12-07.00-502062 Total
3/24/23	FLIR Commercial Systems Flir Thermal Camera	\$675.00	12-07.00-503091
		\$675.00	12-07.00-503091 Total
3/23/23	Rural King - Groundskeeping Chemicals & Fuel	\$280.95	12-14.00-502150
		\$280.95	12-14.00-502150 Total
3/11/23	Four Points Hotel for B Rosenberger	\$488.75	14-05.00-504092
3/11/23	Four Points Hotel for R Durbin	\$488.75	14-05.00-504092
		\$977.50	14-05.00-504092 Total
3/8/23	Destihl Brewery Bloongton IL - Employee Meals	\$50.10	14-05.00-504093
3/13/23	Guadalajara Mexican Restaurant - Employee Meals	\$49.28	14-05.00-504093
		\$99.38	14-05.00-504093 Total
3/20/23	Galco - Moto PR Electronic Transducer RTD	\$182.13	40-07.00-601128-21I&C01
		\$182.13	40-07.00-601128-21I&C01 Total
		\$7,379.54	Grand Total

**SANITARY DISTRICT OF DECATUR
RESOLUTION - R23-03**

RESOLUTION APPROVING AND DETERMINING THE NEED FOR CONFIDENTIALITY OF MINUTES OF CLOSED MEETINGS

WHEREAS, The Sanitary District of Decatur holds closed session meetings and the Open Meetings Act requires a periodical, but no less than semi-annual, review of the minutes of all closed meetings.

NOW THEREFORE BE IT RESOLVED, that the Board of Trustees of the Sanitary District of Decatur declares that the minutes of those closed meetings conducted on the dates shown on Exhibit A hereto no longer require confidential treatment and are hereby made available for public inspection on and after the effective date hereof.

BE IT FURTHER RESOLVED, That the Board of Trustees hereby determines that the minutes of those closed meetings conducted on the dates shown on Exhibit B hereto continue to require confidential treatment and shall not be made public without additional board approval.

BE IT FURTHER RESOLVED, That pursuant to Section 2.06 (c) (1) of the Open Meetings Act, the Executive Director is authorized to destroy the verbatim records of all Closed Meetings listed in Exhibit A eighteen (18) months after the completion of the meeting, as this Board has approved written Minutes of all such meetings.

PASSED AND APPROVED by a duly constituted quorum of the Sanitary District Trustees this 19th day of April 2023.

IN WITNESS THERETO:

Dan Smallwood, President

Exhibit A

(Minutes to be Released)

10/27/21, 1/26/22, 4/20/22 and 5/25/22 and 2/15/23

Exhibit B

(Minutes NOT to be Released)

10/20/2010, 11/17/2010, 12/15/2010, 12/18/2013, 3/19/2014, 6/16/15, 7/15/15,
10/21/15, 11/15/17, 2/28/18, 7/18/18, 9/26/18, 10/17/18, 4/24/19, 11/20/19, 2/19/20,
5/26/21, and 11/16/22

**SANITARY DISTRICT OF DECATUR
RESOLUTION - R23-02**

RESOLUTION CREATING DECENNIAL COMMITTEE ON LOCAL GOVERNMENT EFFICIENCY

WHEREAS, Public Act 102-1088 requires that by June 10, 2023, and at least once every ten years thereafter, the Sanitary District must form a committee to study local efficiencies and report recommendations regarding efficiencies and increased accountability to the Macon County Board.

AND WHEREAS, The committee shall include the appointed Trustees of the Sanitary District Board, the Executive Director of the District and at least two residents within the territory served by the District, which would include Forsyth, Mt. Zion, Argenta, Oreana, and Decatur. The committee shall be chaired by the president of the Board of Trustees, and the chairperson may appoint additional members to committee as the chairperson deems appropriate.

AND WHEREAS, The individuals of the committee shall serve without compensation. However, the committee may employ or use the services of specialists in public administration and governmental management and any other trained consultants, analysts, investigators, and assistants it considers appropriate, and it may seek assistance from community colleges and universities as necessary to prepare the report to the Macon County Board.

AND WHEREAS, The duties of a committee include, but are not limited to, the study of the Sanitary District's governing statutes, ordinances, rules, procedures, powers, jurisdiction, shared services, intergovernmental agreements, and interrelationships with other governmental units and the State.

AND WHEREAS, The committee shall meet at least three times during regularly scheduled meetings of the District. These meetings are subject to the Open Meetings Act requiring a separate Public Notice and community members may appear and must be given at least three minutes to express their views.

AND WHEREAS, At the conclusion of each meeting, the committee shall conduct a survey of the residents who attended, asking for input on the matters discussed at the meeting. The survey may be conducted by email sent to all attendees who provide a valid email address.

AND WHEREAS, When the committee has completed the study, it shall submit its written findings in a report which shall include recommendations for increased accountability and efficiency and shall provide the report to the Macon County Board office. These meetings must take place no less than eighteen (18) months after the formation of the committee.

AND WHEREAS, After the committee has made the required report to the Macon County Board available to the public, the committee is dissolved until it is reestablished with newly appointed members.

NOW THEREFORE BE IT RESOLVED, that the Board of Trustees of the Sanitary District of Decatur forms a committee to study local efficiencies and report any recommendations regarding efficiencies and increased accountability to the Macon County Board and that Julie Miller of Mt. Zion and Ed Culp of Decatur be appointed as the community representatives on the committee.

PASSED AND APPROVED by a duly constituted quorum of the Sanitary District Trustees this 19th day of April 2023.

IN WITNESS THERETO:

Dan Smallwood, President

**SANITARY DISTRICT OF DECATUR
SCHEDULED BOARD MEETINGS**

FISCAL YEAR 23/24

May 17, 2023	November 15, 2023
June 21, 2023	December 20, 2023
July 19, 2023	January 24, 2024
August 16, 2023	February 21, 2024
September 27, 2023*	March 20, 2024
October 18, 2023	April 17, 2024
May 22, 2024*	

* These meetings are being held on the Fourth Wednesday of the Month.

All meetings are held at 501 Dipper Lane, Decatur, IL 62522 at 5:30 PM.

Sanitary District Observed Holiday Schedule

Administrative Office Closed unless noted otherwise

Memorial Day - Monday, May 29, 2023

Juneteenth – Monday June 19, 2023

Independence Day - Tuesday, July 4, 2023

Labor Day - Monday, September 4, 2023

Veterans Day - Friday, November 10, 2023 (Observed - Union only – Admin. Office Open)

Thanksgiving Day - Thursday, November 23, 2023

Day after Thanksgiving – Friday, November 24, 2023 (Non-Union Only)

Christmas Day – Monday, December 25, 2023

New Year's Day – Monday, January 1, 2024

Major Conference and Training Opportunities

IAWA Annual Conference: September 19-21, 2023 – St. Charles, IL

WEFTEC: September 30 – November 4, 2023 – Chicago, IL

WEF/AWWA Utility Management Conference: TBD usually in February or March



1353 E. Mound Rd., Suite 300
Decatur, Illinois 62526-9344
PH: (217) 875-2655
FAX: (217) 875-1660
www.mckcpa.com

APR 04 2023

March 31, 2023

To the Board of Trustees and
Kent D. Newton, CPFO, Executive Director/CFO
Sanitary District of Decatur
501 Dipper Lane
Decatur, Illinois 62522

We are pleased to confirm our understanding of the services we are to provide for the Sanitary District of Decatur for the year ended April 30, 2023:

Audit Scope and Objectives

We will audit the financial statements of the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the Sanitary District of Decatur as of and for the year ended April 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Sanitary District of Decatur's 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. As part of our engagement, we will apply certain limited procedures to the Sanitary District of Decatur's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of Changes in Net Pension Liability and Related Ratios
3. Schedule of Employer Contributions
4. Schedule of Changes in OPEB Liability and Related Ratios

Audit Scope and Objectives, continued

We have also been engaged to report on supplementary information other than RSI that accompanies the Sanitary District of Decatur's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Schedule of Expenditures of Federal Awards

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

**Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit,
continued**

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- The risk of management override of controls.
- The risk relating to the reliance on the City of Decatur to bill and collect user service charges on behalf of the District.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

Audit Procedures - Internal Control, continued

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Sanitary District of Decatur's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Sanitary District of Decatur's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Sanitary District of Decatur's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Sanitary District of Decatur in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Other Services, continued

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes, rules) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

**Responsibilities of Management for the Financial Statements and Single Audit,
continued**

You are also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

**Responsibilities of Management for the Financial Statements and Single Audit,
continued**

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Responsibilities of Management for the Financial Statements and Single Audit, continued

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of MCK CPAs & Advisors and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Illinois Environmental Protection Agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of MCK CPAs & Advisors personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Engagement Administration, Fees, and Other, continued

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Illinois Environmental Protection Agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

Catherine J. Mansur is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in June 2023 and to issue our reports no later than October 15th.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$ 30,800. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel, the completion of the items listed on Exhibit A, and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Trustees of the Sanitary District of Decatur. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Reporting

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the Sanitary District of Decatur and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Yours truly,

MCK CPAs & ADVISORS

Catherine J. Mansur

CJM:rw
Enclosure

RESPONSE: This letter correctly sets forth the understanding of the Sanitary District of Decatur

By: _____

Title: _____

Date: _____

Sanitary District of Decatur

Exhibit A

The items listed below should be made available to us prior to the audit fieldwork start date. Those items listed followed by an * are items that could be made available to the audit team for preliminary fieldwork.

1. Analysis of major activities during the year, descriptions of major variances from prior year operations and budget, new or discontinued operations. *
2. A list of trustees, officials, and employees required to file economic interest statements. Include compensation paid to trustees, if any. *
3. Organizational chart with any new directors noted. *
4. Operating and Capital Budget. *
5. Original Budget and Appropriation Ordinance and amendment ordinance(s) if any. *
6. Journal entry report exported to Excel. *
7. Trial balances for each fund as of April 30, 2023 (in Excel). *
8. Beginning and ending check numbers during the fiscal year ending April 30, 2023 for the operating checking account.
9. Listing of all bank accounts, noting April 30, 2023 bank balance and reconciled book balance (in Excel).
10. Prepare and sign bank confirmations for each institution (Busey, Hickory Point Bank, First Mid) using the format provided and return them to us and we will mail the confirmations from our office. *
11. Prepare and sign loan and debt certificate confirmations to each paying agent (IEPA, Hickory Point Bank) using the format provided and return them to us and we will mail the confirmations from our office. *
12. Prepare and sign investment account confirmation for Busey Wealth Management using the format provided and return them to us and we will mail the confirmations from our office. *
13. April bank reconciliations for all bank accounts including outstanding check listings.
14. Original bank statements for all accounts as of April 30, 2023 and May 31, 2023.

15. Collateral pledged or CDARS agreements to secure deposits of the District from each bank. *
16. Listing of all CD's by bank, noting balance as of April 30, 2023, original purchase and maturity dates, interest earned during the year and interest rate.
17. Busey Wealth Management brokerage statement for the fiscal year. Summarize the tax lot detail schedule as of April 30, 2023.
18. Listing of all interfund balances by fund as well as all transfers in and out by fund.
19. General ledger detail for all legal fees paid along with detailed invoices. *
20. Aged accounts receivable and subsequent payments report as of April 30, 2023 reconciled to the general ledger balance.
21. Customer period trial balance for May and June billings.
22. City of Decatur Unbilled Register Summary.
23. Notes receivable summary with detailed repayment schedules for Argenta and Oreana.
24. Prepaid Insurance calculations as of April 30, 2023.
25. Accounts payable listing by vendor as well as by fund as of April 30, 2023 reconciled to the general ledger balance.
26. Listing of all disbursements after year end through the audit fieldwork date.
27. Report of major vendors paid, limited to a listing all vendors paid over \$ 10,000 during the year. *
28. Report of revenues earned by each customer for the year ending April 30, 2023.
29. A list of all accrued wages by fund and department as of April 30, 2023, along with the payroll register for the first payrolls in May.
30. The information from the IMRF website containing pension information to be used for the financial statement footnotes. This includes the 12/31/22 actuarial report of GRS, census data reports, SOC 1 Report, IMRF CAFR, Schedule of Changes in Fiduciary Net Position by Employer, and the GASB 50 report. *
31. The GASB 75 OPEB valuation report and disclosure information from your actuaries.

32. List of fixed assets purchased or disposed of during fiscal year 2023.
33. General ledger detail for all capital outlay accounts in each fund.
34. CIP summary, fixed asset additions and disposals, including items sold at auction or traded-in on new assets, and revenue accounts where income from sales is recorded.*
35. Progress on any ongoing projects or uncompleted projects at April 30, 2023. Please have available bid documents and construction contracts for large projects.
36. Commitments at year end for major construction projects or other agreements on projects not started at year-end.
37. Detail on any new bond issues, loans, and related costs during the year. *
38. Updated debt repayment schedule, accrued interest and amortized premium/discounts. *
39. Report showing accrued vacation due to employees as of April 30, 2023.
40. Provide updates to agreements with City of Decatur, Argenta Sanitary District, Village of Oreana, rental agreements and others as needed. *
41. Have available all form 941's filed during the fiscal year, as well as the April 2022 and 2023 payroll journals. *
42. All monthly IMRF deposit summaries, as well as the contribution rate notice for 2022 and 2023 and Employer Reserve Statements for Regular and ERI accounts. *
43. Listing of all grant awards received during the fiscal year, including the fund in which it is recorded, total grant amount, grant number, and the program director for each award. Please also have all original grant agreements and financial reports filed with your grantors, including the IEPA grant/loan agreements, available for review. Please also note if the grants are federally funded.
44. 2021 and 2022 Tax Levy Ordinances. *
45. Certificate of Tax Extension - 2021 and 2022 (when available).
46. The Management's Discussion and Analysis to be presented as required supplementary information in the financial statements.

47. Reports of findings from audits, desk reviews or grantor oversights.
48. Current investment policy, if updated
49. Union agreement in force during fiscal year, if renewed or replaced.