Executive Director / CFO Report

August 19, 2026

Safety and Training

As of August 13, Sanitary District employees had worked 2,939 days without a lost-time accident and 321 days since the last recordable injury. Safety Committee August Minutes are attached.

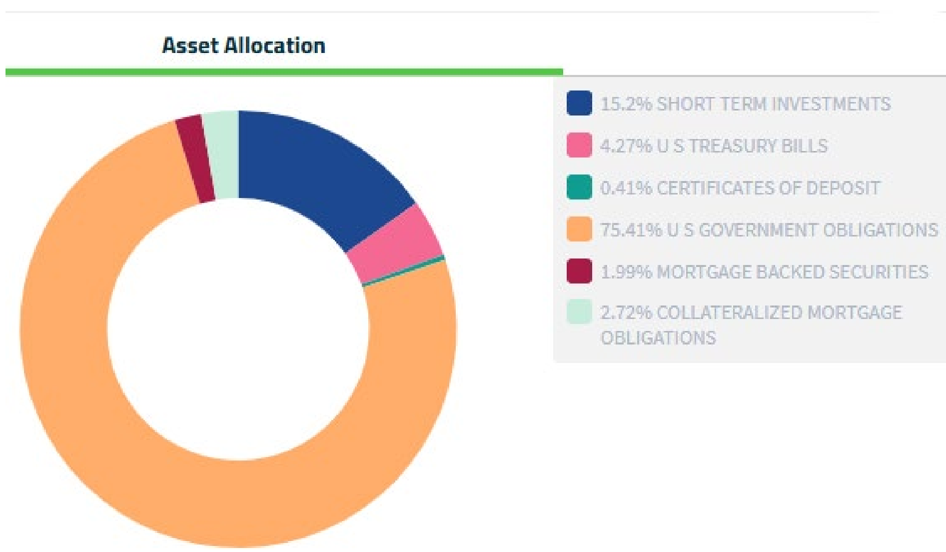
Anniversary, Awards and Recognitions

Steve Smith	19 Years	Christina White	4 Years
Samual Mattox	15 Years	Lance Smith 9826	4 Years
David Cunningham	6 Years	Cayden Poole	1 Year

Labor Management

The Labor Management meeting was held Wednesday August 4 at 2:30 pm. We continue to discuss contract outstanding contract items that were left for discussion and finalization through the committee. The July 2026 Minutes were approved and are attached.

Investment Summary



Asset Allocation Chart

Investment Summary

$59,837,768.71 Total Market Value	**$60,374,272.42** Total Cost
-$4,306.18 Year to Date Long Term Gain/Loss	**$0.00** Year to Date Short Term Gain/Loss
Joint, With Inst... Investment Authority	**Income - 0 Eq 100 Fi** Investment Objective

Investment Summary

Financial Summary as of 6/30/26

- Cash balances, all funds $ 37,585,362.84
- Investment balances, all funds $ 60,374,272.42
- Operation revenue is more than expense by $ 3,864,753.54 and total revenue is more than expense from all sources by $ 3,389,450.57

Software Upgrades

We started the process of reviewing cloud-based software packages for the financials called the ERP and maintaining assets called EAM. We would ideally find a solution that integrated both systems under the same corporate umbrella. The second option would be to find two companies that already have integrated their software at another agency. Even though both our ERP and EAM are fairly new installations both providers have been purchased since we migrated.

We also had a preliminary website update meeting to being planning upgrades to the website to improve ease of use and communicability, comply with the American Disabilities Act requirements, and collect more useful analytical information.

Renewable Energy Tax Credit Update

The IRS assigned a project number and it has been forwarded to our consultant.

Community Solar

Patrick's comments have been addressed or incorporated into the contract and we should be signing the agreement the week of August 17.

USEPA Draft Guidance for Biosolids

On August 14, U.S. EPA announced it has extended the public comment period for the Draft Guidance for Reducing Risk from Perfluorooctanoic Acid (PFOA) and Perfluorooctane Sulfonic Acid (PFOS) in Biosolids for an additional 30 days. The agency will now accept public comments on the draft guidance and EPA's associated questions, published in the Federal Register, through October 5, 2026.

Audit Update

All items have been submitted to the auditors for review. They have submitted a few follow up requests that are in the process of being addressed.

2027-2028 Budget Timeline

The draft timeline is included with my report. The May Regular Board meeting will need to be held on the fourth Wednesday to allow 30 days between the April and May meetings.

Training Opportunities

WEFTEC will be held in New Orleans Sept. 26-30, 2026. More than 23,000 water professionals and 1,000 venders come to WEFTEC each year to share ideas, spark innovation, and move the industry forward.

The Utility Management Conference will be held in Vancouver, Canada February 16-19, 2027. Each year, water utility executives and managers keep returning to the Utility Management Conference (UMC). This gathering offers forward-thinking leadership, creative strategic planning, efficient processes, and holistic approaches to ongoing improvement efforts.

Three reasons why utility leaders attend this prestigious event:

- Gain insight from leadership peers. This conference attracts top executives and managers across all water utility departments. Get the view from the top of what is really working.
- Prepare for the future. Learn how utilities can adapt to climate change, fix aging infrastructure, achieve digital transformation, leverage funding options, and address other evolving considerations.
- Develop the next generation of utility leaders. UMC is co-located with the Young Professionals Summit and features some joint events. Do not miss this opportunity to inspire and guide future utility leaders.

SDD supervisory staff and Trustees have attended this conference for over 20 years. The February Board meeting will need to be moved to the fourth week to accommodate attendance at the conference.

Please forward any questions or comments to:

Kent D Newton – PH. 217-462-9413 kentn@sddcleanwater.org

SANITARY DISTRICT OF DECATUR
PRELIMINARY BALANCE SHEET
For the Period Ending July 31, 2026

ACCOUNT	DESCRIPTION	FUND 10 GENERAL	FUND 20 CAPITAL CONTINGENCY	FUND 25 PUBLIC BENEFIT	FUND 28 ANNEXATION	FUND 30 BOND FUND	FUND 40 REPLACEMENT	FUND 50 DEBT SERVICE	FUND 55 CONSTRUCTION	FUND 60 COMPLIANCE	FUND 70 IMRF	FUND 75 WATER QUALITY	TOTAL
ASSETS													
100000	CASH												
100010	PETTY CASH	100.00											100.00
100030	GENERAL ACCOUNT	(888,004.46)	299,924.23	1,150,683.01	196,069.64	(292,007.75)	562,697.96	(2,380,824.56)	(136,543.14)	6,159,798.59	726,986.28	234,701.06	5,633,480.86
100041	SDD RETAINAGE ACCOUNT	193,799.60											193,799.60
100043	HICKORY POINT BANK MM	6,280,365.93	33,885.34		11,376.19	292,008.05	257,644.26	15,147.97		59,513.38			6,949,941.12
100045	BUSEY SECTION 125 ACCOUNT	11,821.71											11,821.71
100049	ILLINOIS TRUST MM	22,813,919.69	166,776.36		55,349.25		1,328,436.91	82,424.44		349,312.90			24,796,219.55
100100	INVESTMENTS	(5,147,700.66)	5,362,909.00	219,181.66	1,766,246.35		45,457,000.25	5,833,870.11		7,001,386.13	(117,968.72)	(651.70)	60,374,272.42
100210	GENERAL ACCOUNTS RECEIVABLE	2,118,027.62											2,118,027.62
100400	PREPAID EXPENSES	6,386.75											6,386.75
TOTAL ASSETS		**25,388,716.18**	**5,863,494.93**	**1,369,864.67**	**2,029,041.43**	**0.30**	**47,605,779.38**	**3,550,617.96**	**(136,543.14)**	**13,570,011.00**	**609,017.56**	**234,049.36**	**100,084,049.63**
LIABILITIES													
200626	FLEX PAYABLE	(253.34)											(253.34)
200700	DUE TO CITY	874,650.38											874,650.38
200720	DUE TO CONTRACTOR-LAND APP	193,799.60											193,799.60
200730	RETAINAGE PAYABLE	299,085.56					356,224.17						655,309.73
TOTAL LIABILITIES		**1,367,282.20**					**356,224.17**						**1,723,506.37**
FUND BALANCES													
300900	FUND BALANCE	25,368,850.00	5,835,117.06	1,096,838.17	1,931,785.93	4,213,705.05	48,263,134.92	2,537,114.23	(16,940.42)	13,484,716.00	515,354.89		103,229,675.83
310900	FUND BALANCE - ILL LOAN CONST							0.76					0.76
TOTAL FUND EQUITY		**25,368,850.00**	**5,835,117.06**	**1,096,838.17**	**1,931,785.93**	**4,213,705.05**	**48,263,134.92**	**2,537,114.99**	**(16,940.42)**	**13,484,716.00**	**515,354.89**		**103,229,676.59**
Beginning Fund Balance		20,215,864.82	5,968,008.56	1,000,551.97	2,013,823.34	0.30	47,841,376.33	2,656,674.03	(136,543.14)	14,881,643.20	529,693.28	-	94,971,092.69
Net of Revenues Vs Expenditures		3,805,569.16	(104,513.63)	369,312.70	15,218.09	-	(591,821.12)	893,943.93	-	(1,311,632.20)	79,324.28	234,049.36	3,389,450.57
Ending Fund Balance		24,021,433.98	5,863,494.93	1,369,864.67	2,029,041.43	0.30	47,249,555.21	3,550,617.96	(136,543.14)	13,570,011.00	609,017.56	234,049.36	98,360,543.26
TOTAL LIABILITIES & FUND BALANCE		**25,388,716.18**	**5,863,494.93**	**1,369,864.67**	**2,029,041.43**	**0.30**	**47,605,779.38**	**3,550,617.96**	**(136,543.14)**	**13,570,011.00**	**609,017.56**	**234,049.36**	**100,084,049.63**

STATE REPLACEMENT TAX
FISCAL YEAR 2026-2027
7/31/2026

Date	Amount Received	IMRF	Public Benefit	Water Quality	General
5/11/26	$ 115,704.94	$ 9,005.24	$ 28,082.13	$ 651.70	$ 77,965.87
7/13/26	114,088.38				114,088.38
					-
					-
					-
					-
					-
					-
Total	**$ 229,793.32**	**$ 9,005.24**	**$ 28,082.13**	**$ 651.70**	**$ 192,054.25**
		70-00.00-402011	25-00.00-402011	75-00.00-402011	10-00.00-402011

MACON COUNTY TAX
FISCAL YEAR 2025-2026
7/31/2026

Date	Amount Received	Debt Service	IMRF	Public Benefit	Water Quality	General
7/17/26	$ 2,502,807.14	$ 1,566,462.06	$ 70,319.04	$ 371,119.29	$ 233,397.66	$ 261,509.08
Total	**$ 2,502,807.14**	**$ 1,566,462.06**	**$ 70,319.04**	**$ 371,119.29**	**$ 233,397.66**	**$ 261,509.08**
		50-00.00-402001	70-00.00-402001	25-00.00-402001	75-00.00-402001	10-00.00-402001

SANITARY DISTRICT OF DECATUR

CASH & INVESTMENTS

7/31/2026

CASH

ACCOUNT TYPE	OPENING DATE	AMOUNT PURCHASED	FY26 BEGINNING BALANCE	FY26 INTEREST RECEIVED	DEPOSITS (WITHDRAWALS)	CURRENT BALANCE	TOTAL INTEREST SINCE PURCHASE	PERIODIC PERCENT RATE	ANNUAL PERCENT RATE	ACCOUNT NAME
Money Mrkt	3/29/2019	$ 3,752,792.64	$ 6,902,857.30	$ 47,083.82	$ -	$ 6,949,941.12	$ 496,949.36	0.2293%	2.75%	Hickory Point MM
Cash	NA	NA	5,138,177.75	37,873.18	457,429.93	5,633,480.86	NA	0.2136%	2.56%	General Account
Total		**$ 3,752,792.64**	**$ 12,041,035.05**	**$ 84,957.00**	**$ 457,429.93**	**$ 12,583,421.98**	**$ 496,949.36**			

INVESTMENTS

DUE DATE	PURCHASE DATE	AMOUNT PURCHASED	FY26 BEGINNING BALANCE	FY26 INTEREST RECEIVED	TRANSFERS	CURRENT BALANCE	TOTAL INTEREST SINCE PURCHASE	PERIODIC PERCENT RATE	ANNUAL PERCENT RATE	PURCHASED FROM
-	1/31/2020	-	24,569,354.63	226,864.92	-	24,796,219.55	2,159,481.19	0.3116%	3.74%	Illinois Trust MM
			-			-	-			
Total		**$ -**	**$ 24,569,354.63**	**$ 226,864.92**	**$ -**	**$ 24,796,219.55**	**$ 2,159,481.19**			

SANITARY DISTRICT OF DECATUR
Asset Detail   As of 7/31/2026

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
UNITED STATES TREASURY NOTES	1.50%	8/15/2026	100.00	978,000	981,742	(3,742)	978,000	(3,742)	42,788
UNITED STATES TREASURY NOTES	1.50%	8/15/2026	99.91	215,000	212,231	2,769	214,798	2,567	3,225
UNITED STATES OF AMERICA	0.00%	9/3/2026	99.69	1,545,000	1,499,931	45,069	1,540,195	40,264	-
FEDERAL NATIONAL MTG ASSN ASSOCIATION	1.88%	9/24/2026	99.72	1,265,000	1,253,989	11,011	1,261,445	7,457	23,719
UNITED STATES TREASURY NOTES	1.13%	10/31/2026	99.33	1,365,000	1,345,148	19,852	1,355,827	10,679	15,356
UNITED STATES TREASURY NOTES	2.00%	11/15/2026	99.46	150,000	150,755	(755)	149,192	(1,564)	3,000
UNITED STATES OF AMERICA BILL	0.00%	11/27/2026	98.79	1,025,000	999,540	25,460	1,012,567	13,027	-
UNITED STATES TREASURY NOTES	1.75%	12/31/2026	98.91	1,022,000	1,010,521	11,479	1,010,809	288	12,775
UNITED STATES TREASURY NOTES	1.75%	12/31/2026	99.11	120,000	118,456	1,544	118,931	474	2,100
UNITED STATES OF AMERICA NOTES	4.00%	1/15/2027	100.03	735,000	735,263	(263)	735,184	(79)	29,400
UNITED STATES TREASURY NOTES	1.50%	1/31/2027	98.80	1,365,000	1,347,896	17,104	1,348,552	656	20,475
UNITED STATES TREASURY NOTE	2.25%	2/15/2027	99.08	750,000	742,061	7,939	743,063	1,002	16,875
FEDERAL HOME LOAN BANKS	2.25%	2/24/2027	99.04	1,000,000	988,800	11,200	990,360	1,560	22,500
FEDERAL HOME LOAN BANKS	0.90%	2/26/2027	98.23	1,290,000	1,256,616	33,384	1,267,115	10,499	11,610
UNITED STATES OF AMERICA NOTES	1.88%	2/28/2027	98.78	1,528,000	1,501,963	26,037	1,509,313	7,349	28,650
UNITED STATES TREASURY NOTES	0.63%	3/31/2027	97.81	225,000	217,537	7,463	220,061	2,525	1,406
UNITED STATES TREASURY NOTES	2.75%	4/30/2027	99.03	1,310,000	1,294,157	15,843	1,297,306	3,149	36,025
UNITED STATES TREASURY NOTES	0.50%	5/31/2027	99.81	495,000	496,786	(1,786)	494,035	(2,751)	19,181
UNITED STATES TREASURY NOTES	0.50%	5/31/2027	97.09	150,000	148,125	1,875	145,628	(2,498)	750
UNITED STATES TREASURY NOTES	3.25%	6/30/2027	99.20	1,000,000	991,310	8,690	992,040	730	32,500
UNITED STATES TREASURY NOTES	2.75%	7/31/2027	98.61	1,315,000	1,299,571	15,429	1,296,669	(2,902)	36,163
UNITED STATES TREASURY NOTES	3.13%	8/31/2027	98.87	205,000	202,288	2,712	202,686	398	6,406
UNITED STATES OF AMERICA NOTES	3.63%	8/31/2027	99.40	493,000	493,917	(917)	490,032	(3,884)	17,871
UNITED STATES OF AMERICA	3.50%	9/30/2027	99.20	1,497,000	1,495,304	1,696	1,485,009	(10,295)	52,395
UNITED STATES TREASURY NOTE	0.50%	10/31/2027	95.52	1,350,000	1,282,830	67,170	1,289,561	6,730	6,750
UNITED STATES TREASURY NTS	2.25%	11/15/2027	97.53	150,000	152,282	(2,282)	146,297	(5,986)	3,375
UNITED STATES OF AMERICA NOTES	3.38%	11/30/2027	98.89	1,847,000	1,833,290	13,710	1,826,443	(6,847)	62,336
UNITED STATES TREASURY NOTES	0.63%	12/31/2027	95.08	120,000	113,614	6,386	114,094	479	750
UNITED STATES OF AMERICA NOTES	3.38%	12/31/2027	98.80	500,000	498,965	1,035	493,985	(4,980)	16,875
UNITED STATES TREASURY NOTE	0.75%	1/31/2028	94.96	725,000	691,634	33,366	688,438	(3,195)	5,438
UNITED STATES TREASURY NOTES	4.00%	2/29/2028	99.58	250,000	246,769	3,231	248,955	2,186	10,000
FEDERAL FARM CREDIT BANK	4.38%	3/10/2028	100.12	500,000	500,839	(839)	500,620	(219)	21,875

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
UNITED STATES TREASURY NOTES	1.25%	3/31/2028	95.19	225,000	213,272	11,728	214,173	901	2,813
UNITED STATES TREASURY NOTES	1.25%	4/30/2028	94.95	710,000	673,735	36,265	674,110	374	8,875
FEDERAL FARM CREDIT BANK	1.22%	5/5/2028	94.74	502,000	472,814	29,186	475,590	2,776	6,124
UNITED STATES TREASURY NOTE	2.88%	5/15/2028	97.59	150,000	154,620	(4,620)	146,385	(8,235)	4,313
UNITED STATES TREASURY NOTES	4.00%	6/30/2028	99.45	250,000	246,894	3,106	248,633	1,739	10,000
UNITED STATES TREASURY NOTES	1.00%	7/31/2028	93.75	725,000	684,700	40,300	679,717	(4,984)	7,250
FEDERAL FARM CREDIT BANK	4.25%	8/7/2028	99.86	260,000	264,584	(4,584)	259,639	(4,946)	11,050
UNITED STATES TREASURY NOTES	2.88%	8/15/2028	97.23	265,000	253,827	11,173	257,662	3,835	7,619
FEDERAL FARM CREDIT BANKS	1.30%	9/20/2028	93.77	560,000	521,212	38,788	525,101	3,889	7,280
FEDERAL NATL MTG ASSN	3.75%	9/25/2028	98.68	747,000	747,000	0	737,155	(9,845)	28,013
UNITED STATES TREASURY NOTES	4.63%	9/30/2028	100.62	120,000	120,990	(990)	120,745	(245)	5,550
UNITED STATES TREASURY NOTES	1.38%	10/31/2028	93.74	715,000	672,178	42,822	670,227	(1,952)	9,831
FEDERAL FARM CREDIT BANK	4.63%	11/13/2028	100.59	475,000	487,625	(12,625)	477,803	(9,822)	21,969
FIRST GUARANTY BANK	3.70%	11/14/2028	98.73	250,000	250,000	0	246,830	(3,170)	9,250
UNITED STATES TREASURY BDS	5.25%	11/15/2028	102.04	150,000	164,399	(14,399)	153,059	(11,340)	7,875
UNITED STATES TREASURY NOTES	1.38%	12/31/2028	93.29	556,000	520,249	35,751	518,687	(1,563)	7,645
FEDERAL FARM CREDIT BANKS	4.13%	1/11/2029	99.49	258,000	257,690	310	256,689	(1,001)	10,643
UNITED STATES TREASURY 1.75% NTS	1.75%	1/31/2029	93.92	485,000	458,533	26,467	455,522	(3,012)	8,488
UNITED STATES TREASURY NOTES	2.63%	2/15/2029	95.91	665,000	641,345	23,655	637,775	(3,570)	17,456
FEDERAL HOME LOAN BANKS	4.50%	3/9/2029	100.26	250,000	252,344	(2,344)	250,648	(1,697)	11,250
FEDERAL HOME LOAN BANKS	1.02%	4/26/2029	91.01	500,000	447,787	52,213	455,070	7,283	5,100
UNITED STATES TREASURY NOTES	2.88%	4/30/2029	96.22	655,000	636,486	18,514	630,234	(6,251)	18,831
UNITED STATES TREASURY NOTES	2.38%	5/15/2029	94.87	150,000	153,980	(3,980)	142,307	(11,674)	3,563
UNITED STATES TREASURY NOTES	2.75%	5/31/2029	95.77	529,000	508,476	20,524	506,623	(1,853)	14,548
FEDERAL FARM CREDIT BANKS	1.59%	6/14/2029	92.47	555,000	514,169	40,831	513,231	(938)	8,825
UNITED STATES TREASURY NTS	2.63%	7/31/2029	95.17	670,000	646,955	23,045	637,626	(9,329)	17,588
UNITED STATES TREASURY	1.63%	8/15/2029	92.34	544,000	510,874	33,126	502,308	(8,566)	8,840
FEDERAL HOME LOAN BANKS CONS BD	3.50%	9/14/2029	97.45	500,000	488,007	11,993	487,265	(742)	17,500
UNITED STATES TREASURY NOTES	4.00%	10/31/2029	98.84	625,000	628,599	(3,599)	617,750	(10,849)	25,000
FEDERAL HOME LOAN BANK	2.18%	11/6/2029	93.22	485,000	443,198	41,802	452,102	8,904	10,573
UNITED STATES TREASURY NTS	1.75%	11/15/2029	92.04	150,000	151,200	(1,200)	138,059	(13,141)	2,625
FEDERAL FARM CREDIT BANK	2.06%	12/18/2029	92.55	535,000	510,094	24,906	495,116	(14,979)	11,021

SANITARY DISTRICT OF DECATUR
Asset Detail As of 7/31/2026

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
FEDERAL FARM CREDIT BANK	2.12%	2/5/2030	92.32	550,000	506,615	43,385	507,733	1,117	11,660
UNITED STATES TREASURY BDS	6.25%	5/15/2030	106.38	150,000	177,614	(27,614)	159,569	(18,046)	9,375
FEDERAL FARM CREDIT BANKS	1.74%	6/3/2030	90.45	570,000	516,929	53,071	515,537	(1,393)	9,918
FEDERAL FARM CREDIT BANK	1.04%	7/8/2030	87.85	500,000	440,364	59,636	439,230	(1,134)	5,200
FEDERAL FARM CREDIT BANKS	1.70%	8/16/2030	89.59	555,000	496,012	58,988	497,202	1,191	9,435
FEDERAL FARM CREDIT BANK	1.24%	9/3/2030	88.04	265,000	232,095	32,905	233,309	1,214	3,286
FEDERAL HOME LOAN BANKS	1.19%	10/1/2030	87.35	600,000	517,477	82,523	524,124	6,647	7,140
UNITED STATES TREASURY NOTES	0.88%	11/15/2030	86.25	150,000	144,994	5,006	129,369	(15,625)	1,313
UNITED STATES TREASURY NOTES (B-2031)	1.13%	2/15/2031	86.55	925,000	904,363	20,637	800,560	(103,804)	10,406
UNITED STATES TREASURY NTS	1.63%	5/15/2031	87.89	625,000	534,920	90,080	549,294	14,374	10,156
FEDERAL HOME LOAN BANKS	4.88%	9/12/2031	101.67	500,000	491,425	8,575	508,340	16,915	24,375
FEDERAL FARM CREDIT BANKS	3.10%	2/17/2032	92.57	580,000	514,932	65,068	536,883	21,951	17,980
FEDERAL FARM CREDIT BANKS	3.25%	7/28/2032	93.07	580,000	518,259	61,741	539,812	21,553	18,850
UNITED STATES TREASURY NOTES	4.13%	11/15/2032	97.67	525,000	501,429	23,571	512,757	11,328	21,656
UNITED STATES TREASURY NOTES	3.50%	2/15/2033	93.97	550,000	503,873	46,127	516,830	12,957	19,250
FEDERAL HOME LOAN BANKS	1.60%	2/25/2033	82.16	196,000	160,240	35,760	161,039	799	3,136
FEDERAL FARM CREDIT BANK	4.00%	4/20/2033	95.32	550,000	508,152	41,848	524,249	16,097	22,000
UNITED STATES TREASURY NOTES	3.88%	8/15/2033	95.64	540,000	504,888	35,112	516,461	11,573	20,925
FEDERAL NATL MTG ASSN	2.50%	7/1/2036	92.36	488,801	510,873	(22,072)	451,437	(59,436)	12,220
FEDERAL HOME LOAN MTG CORP	1.50%	9/1/2036	88.36	838,730	847,508	(8,777)	741,144	(106,364)	12,581
FEDERAL HOME LOAN MTG CORP	1.50%	2/25/2051	81.91	1,011,767	1,018,214	(6,448)	828,722	(189,492)	15,177
GOVERNMENT NATL MTG ASSN	1.75%	9/20/2051	87.67	910,866	926,522	(15,656)	798,524	(127,998)	15,940
BUSEY BANK R&T	3.77%		100.00	9,094,604	9,094,604	0	9,094,604	0	342,867
AVERAGE or TOTAL FOR ALL ASSETS	2.54%	3.08	95.85	61,956,768	60,374,272	1,582,495	59,837,769	(536,504)	1,534,718

REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR
PERIOD ENDING 07/31/2026
% Fiscal Year Completed: 25.21

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 07/31/26 INCR (DECR)	YTD BALANCE 07/31/2026 NORM (ABNORM)	2026-27 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 07/31/25 INCR (DECR)	YTD BALANCE 07/31/2025 NORM (ABNORM)
Revenues							
TAXES							
402001	PROPERTY TAX	2,502,807.14	2,502,807.14	4,407,050.00	56.79	2,244,357.77	2,244,357.77
402011	REPLACEMENT TAX	114,088.38	229,793.32	512,650.00	44.82	90,780.55	216,703.89
TAXES		2,616,895.52	2,732,600.46	4,919,700.00	55.54	2,335,138.32	2,461,061.66
USER FEES							
402002	PENALTIES	3,000.00	83,000.00	35,000.00	237.14	342,000.00	530,000.00
402003	INDUSTRIAL USER CHARGE	1,505,430.76	4,377,258.70	17,385,000.00	25.18	1,422,946.91	4,316,117.57
402005	USER CHARGE	602,520.80	1,435,020.99	6,109,200.00	23.49	545,784.31	1,374,233.54
402008	USER FEE WATER RESTRICTION IMPACT	0.00	0.00	(1,200,000.00)	0.00	0.00	0.00
USER FEES		2,110,951.56	5,895,279.69	22,329,200.00	26.40	2,310,731.22	6,220,351.11
OTHER REVENUE							
402007	GRANT INCOME	0.00	25,000.00	5,827,280.00	0.43	0.00	8,969.00
402015	OPERATIONS OF PUMP STATION	0.00	35,697.48	146,500.00	24.37	0.00	34,767.46
402019	INTEREST INCOME	289,714.98	735,685.72	3,211,000.00	22.91	332,733.85	1,375,078.59
402020	ANNEXATION INCOME	0.00	0.00	323,900.00	0.00	0.00	0.00
402025	OTHER INCOME	21.35	81,878.87	169,800.00	48.22	22,472.55	84,436.66
402027	WASTE HAULER MANIFEST INCOME	7,138.93	21,840.34	105,000.00	20.80	10,236.20	27,691.19
402028	SEWER PERMIT INCOME	10,577.00	35,690.80	150,000.00	23.79	11,700.20	37,970.60
412259	ARGENTA	0.00	0.00	216,600.00	0.00	0.00	0.00
412260	OREANA	0.00	68,901.71	137,800.00	50.00	68,901.71	68,901.71
OTHER REVENUE		307,452.26	1,004,694.92	10,287,880.00	9.77	446,044.51	1,637,815.21
TRANSFER IN							
402030	INTERFUND TRANSFER	0.00	0.00	553,000.00	0.00	0.00	0.00
499999	PRIOR YEAR PROCEEDS	0.00	0.00	26,027,720.00	0.00	0.00	0.00
TRANSFER IN		0.00	0.00	26,580,720.00	0.00	0.00	0.00
NON OPERATING REVENUE							
402026	INVESTMENTS GAIN/LOSS	(694.12)	(2,101.62)	0.00	100.00	1,289.58	1,180.28
412181	STATE OF ILLINOIS - E SIDE REHAB	0.00	0.00	4,000,000.00	0.00	0.00	0.00
NON OPERATING REVENUE		(694.12)	(2,101.62)	4,000,000.00	(0.05)	1,289.58	1,180.28
TOTAL REVENUES		5,034,605.22	9,630,473.45	68,117,500.00	14.14	5,093,203.63	10,320,408.26
Expenditures							
PERSONNEL							
501010	SALARIES	467,118.65	1,232,432.93	5,006,500.00	24.62	431,341.90	1,140,365.82
501020	OVERTIME	12,098.82	33,567.83	109,800.00	30.57	9,813.77	30,701.78
501025	ON-CALL	831.44	2,932.61	60,500.00	4.85	0.00	0.00
501030	FICA	28,249.86	74,250.42	320,000.00	23.20	25,927.77	68,402.19
501040	IMRF	11,908.56	31,661.89	142,000.00	22.30	9,768.03	26,137.68
501050	HEALTH - MEDICAL - LIFE	66,304.96	212,425.63	997,000.00	21.31	63,621.14	200,505.88
501060	TEMPORARY HELP	0.00	0.00	16,000.00	0.00	0.00	0.00
501070	PHY EXAM-PRE EMPLOY-DRUG TEST	698.00	972.00	7,000.00	13.89	966.56	1,383.31
501080	WORKERS COMPENSATION INSURANCE	13,752.00	27,504.00	82,000.00	33.54	6,239.00	18,717.00
501090	UNEMPLOYMENT PAYMENT	0.00	0.00	1,000.00	0.00	0.00	0.00
501100	POST EMPLOYMENT HEALTH PLAN	5,700.00	17,100.00	78,200.00	21.87	5,700.00	17,000.00
501113	MEDICARE	6,606.88	17,365.04	75,000.00	23.15	6,063.76	15,997.24
507010	IMRF - DISTRICT	0.00	0.00	142,000.00	0.00	0.00	0.00

PERIOD ENDING 07/31/2026

% Fiscal Year Completed: 25.21

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 07/31/26 INCR (DECR)	YTD BALANCE 07/31/2026 NORM (ABNORM)	2026-27 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 07/31/25 INCR (DECR)	YTD BALANCE 07/31/2025 NORM (ABNORM)
Expenditures							
PERSONNEL		613,269.17	1,650,212.35	7,037,000.00	23.45	559,441.93	1,519,210.90
SUPPLIES							
502010	POLYMER	0.00	13,711.68	80,000.00	17.14	0.00	13,330.80
502041	PLANT CHEMICALS	4,503.06	4,503.06	60,000.00	7.51	4,583.25	4,583.25
502050	VEHICLE SUPPLIES	922.04	1,377.21	21,250.00	6.48	444.82	1,486.06
502061	PIPE & PIPE SUPPLIES	2,711.34	3,200.44	20,000.00	16.00	1,069.09	1,769.77
502062	ELECTRICAL SUPPLIES	2,707.06	6,058.91	50,000.00	12.12	4,384.36	8,893.10
502063	CONSTRUCTION SUPPLIES	1,582.87	2,174.87	13,500.00	16.11	481.00	602.73
502064	TELEPHONE & RADIO SUPPLIES	169.84	1,840.48	4,500.00	40.90	21.98	21.98
502065	HAND TOOLS	1,794.41	4,469.99	22,000.00	20.32	711.98	1,490.73
502066	INSTRUMENTATION SUPPLIES	1,752.47	7,459.75	41,600.00	17.93	5,917.71	7,291.58
502067	PERSONAL SUPPLIES	134.02	1,214.60	24,600.00	4.94	16.50	2,704.51
502068	MECHANICAL SUPPLIES	2,963.44	10,866.58	47,000.00	23.12	3,637.60	6,378.97
502069	BUILDING SUPPLIES	0.00	0.00	7,500.00	0.00	0.00	76.56
502071	SAFETY INCENTIVE PROGRAM	0.00	0.00	9,500.00	0.00	0.00	0.00
502073	SAFETY SUPPLIES & MATERIALS	1,015.81	3,463.49	17,000.00	20.37	2,592.03	2,950.92
502074	SAFETY PPE REIMBURSEMENT	87.79	687.79	10,750.00	6.40	461.18	611.18
502080	JANITORIAL SUPPLIES	1,119.04	1,674.07	16,500.00	10.15	809.33	1,487.16
502100	LABORATORY SUPPLIES	5,596.10	15,674.16	85,000.00	18.44	5,201.28	13,913.85
502110	ENGINEERING-DRAFTING SUPPLIES	0.00	0.00	1,500.00	0.00	0.00	0.00
502140	FUELS & LUBRICANTS	20,811.80	27,487.90	138,800.00	19.80	4,326.94	8,666.34
502141	DATA PROCESSING SUPPLIES	0.00	253.45	0.00	100.00	0.00	0.00
502150	GROUNDS KEEPING SUPPLIES	29.97	771.20	15,400.00	5.01	436.20	3,256.55
502160	PAINT & PAINTING SUPPLIES	3,151.09	11,368.90	30,500.00	37.28	685.83	5,943.94
502170	ODOR CONTROL CHEMICALS	0.00	0.00	34,500.00	0.00	0.00	0.00
502180	OPERATING SUPPLIES	0.00	0.00	3,500.00	0.00	0.00	0.00
502190	DISINFECTION SUPPLIES	93,970.68	159,484.97	443,400.00	35.97	51,155.36	152,618.03
502195	NEUTRALIZATION SUPPLIES	31,150.89	46,758.87	150,000.00	31.17	6,784.45	33,614.59
502200	MACERATOR MAINTENANCE	0.00	0.00	24,700.00	0.00	0.00	0.00
502210	PUMP MAINTENANCE	5,384.53	12,049.18	127,500.00	9.45	0.00	15,999.72
502220	VALVE MAINTENANCE	0.00	0.00	37,500.00	0.00	0.00	0.00
502225	ROTARY DRUM THICKENER MAINTENANCE	4,619.80	6,912.56	19,500.00	35.45	3,059.10	5,548.21
502230	MIXER MAINTENANCE	0.00	0.00	12,500.00	0.00	0.00	0.00
502235	VFD/SOFT START MAINTENANCE	0.00	217.76	17,000.00	1.28	8,408.62	8,408.62
502240	ACTUATOR MAINTENANCE	0.00	0.00	17,000.00	0.00	900.91	900.91
502250	PLC MAINTENANCE	2,166.34	7,275.14	14,000.00	51.97	0.00	0.00
502260	MAG TUBE MAINTENANCE	0.00	0.00	12,500.00	0.00	840.00	840.00
502270	PLUMBING SUPPLIES	1,038.68	2,617.74	10,000.00	26.18	802.91	3,309.20
502280	CONDUIT AND WIRE SUPPLIES	0.00	3,443.77	20,000.00	17.22	274.13	854.83
502290	HARDWARE	47.49	1,391.53	6,000.00	23.19	779.04	1,142.11
502810	PUMP STATION MAINTENANCE	1,058.96	319.19	86,500.00	0.37	4,821.45	18,870.79
502820	INTERCEPTOR & FORCEMAIN MAIN	3,320.50	8,939.50	50,000.00	17.88	0.00	0.00
502830	CSO FACILITY MAINTENANCE	0.00	0.00	44,500.00	0.00	2,272.00	3,134.00
502840	PRE-TREATMENT SUPPLIES	285.35	285.35	12,000.00	2.38	0.00	0.00
509010	TRANSFER HYPOCHLORITE TO GEN	0.00	0.00	411,000.00	0.00	0.00	0.00
SUPPLIES		194,095.37	367,954.09	2,270,500.00	16.21	115,879.05	330,700.99
UTILITIES							
503010	NATURAL GAS	1,633.63	4,741.52	115,000.00	4.12	2,199.27	6,843.22
503020	TELEPHONE SERVICE	3,599.22	8,646.76	43,850.00	19.72	3,723.58	8,691.74
503040	ELECTRICITY	142,651.85	276,652.53	1,600,000.00	17.29	140,750.43	271,852.21
503050	WATER	2,857.77	6,122.48	37,750.00	16.22	3,039.66	5,746.70
UTILITIES		150,742.47	296,163.29	1,796,600.00	16.48	149,712.94	293,133.87

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 07/31/26 INCR (DECR)	YTD BALANCE 07/31/2026 NORM (ABNORM)	2026-27 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 07/31/25 INCR (DECR)	YTD BALANCE 07/31/2025 NORM (ABNORM)
Expenditures							
OUTSIDE SERVICES							
503060	GROUNDSKEEPING SERVICES	0.00	0.00	12,500.00	0.00	0.00	10,250.00
503070	OUTSIDE LABORATORY SERVICES	749.20	2,799.20	22,000.00	12.72	1,792.40	4,489.50
503072	SAFETY EQUIPMENT MAINTENANCE SERVICE	536.90	5,042.96	17,500.00	28.82	416.68	3,647.41
503080	REFUSE & GRIT	21,420.15	30,501.74	115,000.00	26.52	9,422.86	17,765.26
503091	ELECTRICAL MAINTENANCE SERVICE	0.00	0.00	22,000.00	0.00	0.00	147.90
503092	INSTRUMENTATION MAINTENANCE SERVICE	0.00	0.00	10,000.00	0.00	0.00	0.00
503093	MECHANICAL MAINTENANCE SERVICE	22,127.60	40,749.56	100,300.00	40.63	4,132.09	24,338.13
503094	TELEPHONE & RADIO MAINTENANCE SERVICE	372.89	372.89	1,500.00	24.86	0.00	0.00
503095	VEHICLE - OUTSIDE SERVICES	13,429.21	18,881.06	67,200.00	28.10	5,988.93	9,224.55
503096	JANITORIAL SERVICES	200.00	200.00	5,000.00	4.00	0.00	19.98
503097	REPAIR & CALIBRATION - LAB SERVICE	291.97	1,830.47	2,500.00	73.22	0.00	262.40
503111	LAND APPLICATION - CONTRACT	0.00	0.00	1,640,000.00	0.00	0.00	0.00
503113	LAND APPLICATION - EQUIP MAINT	0.00	0.00	17,500.00	0.00	3,194.44	13,874.02
503120	RENTAL EQUIPMENT	5,185.15	9,063.85	42,500.00	21.33	1,445.65	4,336.95
503130	PUMP REPAIR SERVICES	0.00	0.00	80,000.00	0.00	(7,796.15)	0.00
503140	MOTOR REPAIR SERVICES	0.00	0.00	37,500.00	0.00	0.00	0.00
503142	DATA PROCESSING MAINTENANCE	1,764.00	99,750.09	205,900.00	48.45	4,045.02	45,952.32
503143	DATA PROCESSING SOFTWARE	1,002.08	3,224.78	138,800.00	2.32	2,355.00	2,355.00
503144	DATA PROCESSING PROGRAMING	414.50	13,309.00	20,000.00	66.55	829.00	829.00
503150	HVAC SERVICES	3,627.20	3,737.20	30,000.00	12.46	0.00	0.00
503160	BLOWER MAINTENANCE SERVICE	0.00	4,146.10	56,000.00	7.40	0.00	32,064.00
503180	OFFICE EQUIPMENT MAINTENANCE	0.00	0.00	750.00	0.00	0.00	0.00
503280	PROFESSIONAL & CONSULTANTS	1,431,816.96	1,436,911.24	4,771,500.00	30.11	3,716.48	58,609.17
503380	RESEARCH	0.00	0.00	10,000.00	0.00	0.00	0.00
OUTSIDE SERVICES		1,502,937.81	1,670,520.14	7,425,950.00	22.50	29,542.40	228,165.59
ADMINISTRATIVE EXPENSES							
504010	POSTAGE	405.99	426.98	3,000.00	14.23	411.95	438.04
504030	OFFICE SUPPLIES	320.05	1,001.21	7,050.00	14.20	118.95	294.83
504060	PRINTING AND REPRODUCTION	128.08	697.37	11,200.00	6.23	151.82	524.40
504070	ADVERTISING	199.61	643.21	26,150.00	2.46	133.52	1,011.54
504074	SAFETY TRAINING MATERIALS	0.00	0.00	1,000.00	0.00	0.00	0.00
504091	TRANSPORTATION	81.30	371.60	14,100.00	2.64	0.00	125.31
504092	LODGING	3,026.33	3,151.61	34,750.00	9.07	1,506.62	6,484.63
504093	MEALS	1,362.73	1,769.53	24,450.00	7.24	357.42	1,497.27
504101	TRAINING - EDUCATION-TUITION	0.00	0.00	7,650.00	0.00	0.00	0.00
504102	TRAINING - EDUCATION-REGIST	3,315.40	4,364.40	122,250.00	3.57	3,655.00	7,997.00
504103	TRAINING - EDUCATION-MATERIAL	0.00	0.00	200.00	0.00	0.00	0.00
504110	MEMBERSHIP FEES	624.99	7,278.49	36,950.00	19.70	625.00	7,325.46
504120	BOOKS-PERIODICALS-SUBSCRIPT	0.00	5,660.80	7,300.00	77.55	0.00	5,234.20
504130	INSURANCE	45,545.00	103,769.00	210,000.00	49.41	42,892.00	99,198.33
504140	JUDGEMENTS - CLAIMS - FINES	0.00	0.00	1,000.00	0.00	0.00	0.00
504160	APPRAISERS FEES	0.00	0.00	40,000.00	0.00	0.00	0.00
504170	EASEMENT COSTS	3,427.47	4,804.99	20,500.00	23.44	3,327.64	4,665.04
504190	ANNEXATION COSTS	0.00	0.00	1,000.00	0.00	0.00	0.00
504200	LEGAL	5,402.26	6,824.76	51,000.00	13.38	2,540.00	4,452.50
504210	AUDIT	1,730.00	1,730.00	30,000.00	5.77	0.00	0.00
504220	BANK CHARGES	113.00	341.76	1,400.00	24.41	113.00	379.01
504221	EPA FEES & ASSESSMENTS	72,500.00	72,500.00	72,500.00	100.00	72,500.00	72,500.00
504231	USER CHARGE BILLING	31,717.57	63,397.76	385,000.00	16.47	29,940.06	60,800.76
504260	BARGAINING AGREEMENT	420.00	420.00	3,000.00	14.00	0.00	0.00
504270	CONTINGENCIES	690.00	690.00	200,500.00	0.34	149.04	349.04
ADMINISTRATIVE EXPENSES		171,009.78	279,843.47	1,311,950.00	21.33	158,422.02	273,277.36

GENERAL CAPITAL

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 07/31/26 INCR (DECR)	YTD BALANCE 07/31/2026 NORM (ABNORM)	2026-27 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 07/31/25 INCR (DECR)	YTD BALANCE 07/31/2025 NORM (ABNORM)
Expenditures							
505010	COMPUTER EQUIPMENT	0.00	0.00	125,000.00	0.00	0.00	0.00
505020	BUILDINGS	17,868.69	59,184.38	2,000,000.00	2.96	623,695.52	623,695.52
505030	PROCESS EQUIPMENT	0.00	0.00	12,500.00	0.00	0.00	0.00
505040	AUXILIARY EQUIPMENT	0.00	0.00	12,500.00	0.00	0.00	0.00
505050	MOTOR VEHICLE	0.00	0.00	250,000.00	0.00	0.00	129,810.00
505060	MACHINE - IMPLEMENTS	0.00	0.00	5,000.00	0.00	0.00	10,380.98
605020	BUILDINGS	0.00	0.00	0.00	0.00	1,366,722.75	2,254,082.25
614220	NUTRIENT UPGRADES	0.00	0.00	17,900,000.00	0.00	0.00	0.00
GENERAL CAPITAL		17,868.69	59,184.38	20,305,000.00	0.29	1,990,418.27	3,017,968.75
DEBT SERVICE							
506000	BONDS REDEEMED	0.00	0.00	410,000.00	0.00	0.00	0.00
506010	INTEREST EXPENSE	0.00	0.00	330,000.00	0.00	0.00	0.00
512023	WYCKLES FM	21,019.14	21,019.14	42,100.00	49.93	21,019.14	21,019.14
512024	OREANA	0.00	0.00	252,900.00	0.00	0.00	0.00
512025	WYCKLES PH 2	0.00	0.00	40,700.00	0.00	0.00	0.00
512026	ARGENTA	0.00	165,197.69	330,500.00	49.98	0.00	165,197.69
512027	TRESTLE REP	0.00	0.00	134,700.00	0.00	0.00	0.00
512028	STEVENS CR INT	0.00	45,151.58	90,400.00	49.95	0.00	45,151.58
512030	PRIMARY DIGEST	0.00	225,360.01	450,800.00	49.99	0.00	225,360.01
512051	E SIDE SEP REHAB	0.00	0.00	136,200.00	0.00	0.00	0.00
512052	SLUDGE THICK	0.00	153,049.88	306,200.00	49.98	0.00	153,049.88
512053	ODOR CONT P2	113,010.56	113,010.56	226,100.00	49.98	113,010.56	113,010.56
512054	2017 SE36 REHAB	0.00	35,964.39	72,000.00	49.95	0.00	35,964.39
512055	WEST HEADWORKS	0.00	0.00	521,300.00	0.00	0.00	0.00
512056	SOUTH SHORES INTERCEPTOR REHAB	0.00	0.00	494,800.00	0.00	0.00	0.00
512058	E SIDE REHAB	0.00	0.00	125,200.00	0.00	0.00	0.00
DEBT SERVICE		134,029.70	758,753.25	3,963,900.00	19.14	134,029.70	758,753.25
CAPITAL PROJECTS							
600010	MISCELLANEOUS REPAIRS	50,719.37	149,320.02	175,000.00	85.33	0.00	0.00
601016	MISCELLANEOUS PROJECTS	26,077.81	29,888.72	424,000.00	7.05	124,526.83	161,744.48
601026	VEHICLES	0.00	0.00	258,000.00	0.00	0.00	42,071.70
601111	MISCELLANEOUS CAPITAL	0.00	0.00	5,656,000.00	0.00	0.00	13,834.50
601124	CLARIFIER REPLACEMENT	808,653.00	808,653.00	3,216,500.00	25.14	250,933.05	1,716,023.27
601126	PUMP REPLACEMENT	0.00	0.00	200,000.00	0.00	0.00	0.00
601127	VALVE REPLACEMENT	0.00	0.00	30,000.00	0.00	0.00	0.00
601128	MCC REPLACEMENT	0.00	0.00	375,000.00	0.00	0.00	0.00
601132	EQUIPMENT REPLACEMENT	2,297.50	2,297.50	5,925,000.00	0.04	0.00	0.00
601201	MISCELLANEOUS	0.00	0.00	500,000.00	0.00	0.00	0.00
601311	FACILITY RENEWAL	0.00	170,732.67	1,188,800.00	14.36	0.00	0.00
601314	EQUIPMENT RENEWAL	0.00	0.00	0.00	0.00	21,002.56	21,002.56
601315	COLLECTION SYSTEM RENEWAL	0.00	(2,500.00)	1,097,000.00	(0.23)	1,600.00	1,600.00
614215	E SIDE REHAB	0.00	0.00	4,836,900.00	0.00	0.00	0.00
CAPITAL PROJECTS		887,747.68	1,158,391.91	23,882,200.00	4.85	398,062.44	1,956,276.51
FUND BALANCE CONTRIBUTION							
599999	FUND BALANCE CONTRIBUTION	0.00	0.00	124,400.00	0.00	0.00	0.00
FUND BALANCE CONTRIBUTION		0.00	0.00	124,400.00	0.00	0.00	0.00
TOTAL EXPENDITURES		3,671,700.67	6,241,022.88	68,117,500.00	9.16	3,535,508.75	8,377,487.22

REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR

PERIOD ENDING 07/31/2026

% Fiscal Year Completed: 25.21

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 07/31/26 INCR (DECR)	YTD BALANCE 07/31/2026 NORM (ABNORM)	2026-27 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 07/31/25 INCR (DECR)	YTD BALANCE 07/31/2025 NORM (ABNORM)
TOTAL REVENUES - ALL FUNDS		5,034,605.22	9,630,473.45	68,117,500.00	14.14	5,093,203.63	10,320,408.26
TOTAL EXPENDITURES - ALL FUNDS		3,671,700.67	6,241,022.88	68,117,500.00	9.16	3,535,508.75	8,377,487.22
NET OF REVENUES & EXPENDITURES		1,362,904.55	3,389,450.57	0.00	100.00	1,557,694.88	1,942,921.04

PERIOD ENDING 07/31/2026

ACTIVE PROJECT REPORT

ACCOUNT PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 07/31/26 INCR (DECR)	YTD BALANCE 07/31/2026 NORM (ABNORM)	2026-27 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
OTHER REVENUE							
402007 23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	0.00	1,050,000.00	0.00	0.00	1,050,000.00
402007 25ENG90	SOLAR ARRAYS	0.00	25,000.00	4,721,280.00	0.53	0.00	4,696,280.00
Net OTHER REVENUE		0.00	25,000.00	5,771,280.00	0.43	0.00	5,746,280.00
GENERAL CAPITAL							
505020 22ENG31	ADMINISTRATION BLDG - DESIGN	0.00	0.00	0.00	0.00	7,345.00	(7,345.00)
505020 23ENG31	WORKFORCE CENTER CONSTRUCTION	3,630.01	12,058.01	1,750,000.00	(23.69)	(426,709.27)	2,164,651.26
505020 25ENG31	AWC-FURNISHING	14,238.68	47,126.37	250,000.00	54.12	88,185.52	114,688.11
505050 26SAF02	VEHICLE - SAFETY TRUCK	0.00	0.00	250,000.00	0.00	0.00	250,000.00
505030 26I&C01	RDT OIL SYSTEM UPGRADE	0.00	0.00	12,500.00	0.00	0.00	12,500.00
505010 26MIS02	ACCOUNTING SOFTWARE UPGRADE	0.00	0.00	125,000.00	0.00	0.00	125,000.00
505040 26COL10	ROOT CUTTER HEADS AND NOZZLE UPGRADES	0.00	0.00	12,500.00	0.00	0.00	12,500.00
605020 23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	0.00	0.00	0.00	3,771.25	(3,771.25)
614220 26CMP29	NUTRIENT REMOVAL UPGRADES	0.00	0.00	17,000,000.00	0.00	0.00	17,000,000.00
Net GENERAL CAPITAL		17,868.69	59,184.38	19,400,000.00	1.38	(327,407.50)	19,668,223.12
ADMINISTRATIVE EXPENSES							
504093 26CAP01	6/17/26 WEATHER EVENT	189.35	189.35	0.00	100.00	0.00	(189.35)
Net ADMINISTRATIVE EXPENSES		189.35	189.35	0.00	100.00	0.00	(189.35)
SUPPLIES							
502066 26I&C99	MCC WATER DAMAGE	0.00	0.00	0.00	0.00	28,432.53	(28,432.53)
Net SUPPLIES		0.00	0.00	0.00	100.00	28,432.53	(28,432.53)
OUTSIDE SERVICES							
503280 26I&C02	ARC FLASH STUDY	0.00	0.00	40,000.00	0.00	0.00	40,000.00
503111 21ENG12	SOUTH SLUDGE LAGOON PH4 2021	0.00	0.00	40,000.00	0.00	0.00	40,000.00
503280 21CMP02	PDOP	1,440.84	1,440.84	0.00	100.00	0.00	(1,440.84)
503280 21CMP03	NR FEASIBILITY STUDY	0.00	0.00	0.00	0.00	14,349.00	(14,349.00)
503280 22CMP11	NR PROGRAM MANAGEMENT	5,586.00	5,586.00	21,000.00	336.75	65,132.07	(49,718.07)
503280 22CMP15	COMPREHENSIVE WRRF UPGRADE PLAN	5,587.50	5,587.50	0.00	100.00	150,067.98	(155,655.48)
503280 22CMP17	NR PILOT AND DEMONSTRATION TESTING	0.00	0.00	0.00	0.00	108,167.86	(108,167.86)
503280 24CMP15	BNR PLANT UPGRADE DESIGN	194,619.25	194,619.25	300,000.00	64.87	0.00	105,380.75
503280 25CM15C	NR WRRF DETAIL DESIGN - CD	121,588.86	121,588.86	1,023,000.00	11.89	0.00	901,411.14
503280 25CM15D	NR WRRF DETAIL DESIGN - DONOHUE	972,947.12	972,947.12	1,945,000.00	44.34	(110,442.60)	1,082,495.48
503280 25CM15M	NR WRRF DETAIL DESIGN - CMT	121,828.62	121,828.62	1,085,000.00	11.23	0.00	963,171.38
503280 21CMP01	NARP / WATERSHED DEVELOPMENT	0.00	0.00	50,000.00	(49.39)	(24,694.41)	74,694.41
503280 22CMP12	NR PRETREATMENT UPDATE	0.00	0.00	0.00	0.00	13,362.10	(13,362.10)
Net OUTSIDE SERVICES		1,423,598.19	1,423,598.19	4,504,000.00	36.40	215,942.00	2,864,459.81
CAPITAL PROJECTS							
600010 24ENG51	REPAIR OF 12" PLANT SS	0.00	0.00	80,000.00	1.28	1,023.37	78,976.63
600010 26CAP01	6/17/26 WEATHER EVENT	50,719.37	50,719.37	0.00	100.00	62,397.85	(113,117.22)
601016 24SAF01	SAFETY EQUIPMENT - 2024	0.00	0.00	0.00	0.00	(71.01)	71.01
601016 25SAF01	SAFETY EQUIPMENT - 2025	0.00	0.00	0.00	0.00	680.41	(680.41)
601016 26SAF01	SAFETY EQUIPMENT - 2026	1,554.62	1,664.60	25,000.00	6.66	0.00	23,335.40
601016 26SAF60	UST REPLACEMENT - ST LOUIS BRIDGE	0.00	0.00	60,000.00	0.00	0.00	60,000.00
601016 26ENG80	GIS EQUIPMENT UPGRADE	0.00	0.00	11,000.00	0.00	0.00	11,000.00
601016 23LAB01	LAB EQUIPMENT REPLACEMENT 2023	0.00	0.00	0.00	0.00	(28.00)	28.00
601016 26LAB01	LAB EQUIPMENT - DISCRETE ANALYZER	0.00	0.00	60,000.00	0.00	0.00	60,000.00
601016 26LAB02	LAB EQUIPMENT - TKN BLOCK	9,928.00	9,928.00	10,000.00	99.28	0.00	72.00
601026 26MNT01	VEHICLE REPLACEMENT - 2026	0.00	0.00	158,000.00	0.00	0.00	158,000.00

PERIOD ENDING 07/31/2026

ACTIVE PROJECT REPORT

ACCOUNT	PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 07/31/26 INCR (DECR)	YTD BALANCE 07/31/2026 NORM (ABNORM)	2026-27 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
601026	26MNT03	BOBCAT REPLACEMENT	0.00	0.00	100,000.00	0.00	0.00	100,000.00
601016	22COL12	SWITCH GEAR REPLACEMENT - DAMON	0.00	0.00	0.00	0.00	71,498.00	(71,498.00)
601016	26MNT07	FENCING REPLACEMENT - COLLECTIONS	0.00	0.00	120,000.00	0.00	0.00	120,000.00
601016	26PRE01	AUTOMATIC SAMPLERS-2026	0.00	0.00	35,000.00	50.54	17,690.24	17,309.76
601016	25MIS01	COMPUTER EQUIPMENT - 2025	0.00	0.00	0.00	0.00	5.00	(5.00)
601016	26INT01	INSTRAMENTATION UPGRADES 2026	0.00	0.00	33,000.00	0.00	0.00	33,000.00
601016	26INT02	COLLECTION SYSTEM MODEMS	6,410.00	6,410.00	25,000.00	26.87	306.90	18,283.10
601016	26MIS01	COMPUTER EQUIPMENT 2026	3,752.07	7,453.00	35,000.00	22.88	554.67	26,992.33
601016	26SAF03	PLANT LEL METER REPLACEMENTS	4,433.12	4,433.12	10,000.00	88.93	4,460.00	1,106.88
601201	21ANX01	HARRISTOWN - NIANTIC EXTENSION	0.00	0.00	250,000.00	0.00	0.00	250,000.00
601201	26ANX01	COLLECTION SYSTEM EXPANSION - WYCKLES	0.00	0.00	250,000.00	0.00	0.00	250,000.00
601111	25ENG90	SOLAR ARRAYS	0.00	0.00	5,431,000.00	98.87	5,369,742.70	61,257.30
601124	24ENG46	RELIEF WELL REPLACEMENT	0.00	0.00	0.00	0.00	14,295.51	(14,295.51)
601124	25ENG55	REPLACEMENT OF SOUTH FINAL CLARIFIERS	808,653.00	808,653.00	3,216,500.00	108.89	2,693,925.00	(286,078.00)
601132	21ENG19	GATE REPLACEMENT - 2021	0.00	0.00	1,993,300.00	138.68	2,764,360.00	(771,060.00)
601132	23ENG19	FINAL CLARIFIER CHANNEL GATE REPLACEM	0.00	0.00	78,000.00	95.26	74,300.00	3,700.00
601132	24ENG07	DIGESTER #1 LID REPLACEMENT	2,297.50	2,297.50	3,621,000.00	99.85	3,613,209.60	5,492.90
601132	25ENG22	NEUROS BLOWER INSTALLATION	0.00	0.00	232,700.00	101.72	236,706.70	(4,006.70)
601111	23MNT30	MANLIFT REPLACEMENT	0.00	0.00	225,000.00	0.00	0.00	225,000.00
601126	26MNT31	EFFLUENT PUMP REPLACEMENT - #1	0.00	0.00	200,000.00	80.50	160,993.32	39,006.68
601127	26MNT12	PLANT VALVE REPLACEMENT - 2026	0.00	0.00	30,000.00	0.00	0.00	30,000.00
601128	21I&C01	MCC REPLACEMENT - BLDG #210	0.00	0.00	0.00	0.00	(38.24)	38.24
601128	25I&C11	MCC REPLACEMENT - LINCOLN PARK CSO	0.00	0.00	125,000.00	0.00	0.00	125,000.00
601128	26I&C10	MCC REPLACEMENT - MCKINLEY CSO	0.00	0.00	125,000.00	0.00	0.00	125,000.00
601128	26I&C11	MCC REPLACEMENT OAKLAND CSO	0.00	0.00	125,000.00	0.00	0.00	125,000.00
601311	23ENG20	DIVERSION STRUCTURE RENEWAL - FC SOUT	0.00	170,732.67	136,800.00	124.80	0.00	(33,932.67)
601311	25ENG09	ROADS WORK - 2025	0.00	0.00	0.00	0.00	225.00	(225.00)
601311	25ENG21	DIGESTER #2 LID SUMP RENEWAL	0.00	0.00	55,000.00	84.25	46,336.00	8,664.00
601311	26ENG08	ROOF RESTORATION - 2026	0.00	0.00	205,000.00	0.00	0.00	205,000.00
601311	26ENG09	ROADS WORK - 2026	0.00	0.00	300,000.00	48.05	144,160.00	155,840.00
601311	26MNT30	RAS STATION LADDER RENEWAL	0.00	0.00	42,000.00	0.00	0.00	42,000.00
601312	22ENG43	CLARIFIER COATINGS	0.00	0.00	0.00	0.00	(4,411.76)	4,411.76
601311	26ENG11	DESIGN OF CC LIFT STATION	0.00	0.00	300,000.00	0.00	0.00	300,000.00
601311	26MNT21	TUCKPOINTING- MCKINLEY	0.00	0.00	30,000.00	0.00	0.00	30,000.00
601315	22ENG02	FM RENEWAL - LOST BRIDGE LS	0.00	0.00	0.00	0.00	191,203.73	(191,203.73)
601315	22ENG11	EASTMORELAND LS REPLACEMENT	0.00	0.00	110,000.00	0.00	0.00	110,000.00
601315	23ENG17	SEWER TELEVISING & RATING 2023	0.00	0.00	0.00	0.00	135.20	(135.20)
601315	25ENG17	SEWER TELEVISING & RATING	0.00	(2,500.00)	0.00	100.00	1,749.00	751.00
601315	25ENG18	FORCEMAIN INSPECTION DAMON - LARKDALE	0.00	0.00	50,000.00	60.16	30,080.00	19,920.00
601315	25ENG50	LINING FARRIES INTERCEPTOR SECTION	0.00	0.00	40,000.00	0.00	0.00	40,000.00
601315	25ENG81	DAMON FM IMPROVEMENTS	0.00	0.00	212,000.00	0.00	0.00	212,000.00
601315	26COL51	NEW MAIN PIPE PROTECTION	0.00	0.00	25,000.00	0.00	0.00	25,000.00
601315	26COL52	HOBAS TRESTLE PIPE REPAIR	0.00	0.00	450,000.00	0.00	0.00	450,000.00
601315	26ENG17	SEWER TELEVISING & RATING 2026	0.00	0.00	110,000.00	0.00	0.00	110,000.00
601311	22MNT04	259 VALVE AND PUMP RENEWAL	0.00	0.00	0.00	0.00	9,526.70	(9,526.70)
601311	21MNT06	WYCKLES DECANT FACILITY RENEWAL	0.00	0.00	0.00	0.00	39.88	(39.88)
601311	22COL05	TRANSFER SWITCH AND FENCING - KMART L	0.00	0.00	20,000.00	0.00	0.00	20,000.00
601311	25MNT21	GENERAL FACILITY RENEWAL	0.00	0.00	0.00	0.00	1,655.75	(1,655.75)
601315	23COL07	AIR RELEASE VALVE RENEWAL - 2023	0.00	0.00	15,000.00	0.00	0.00	15,000.00
601315	26COL04	PUMP RENEWAL- COLLECTION 2026	0.00	0.00	85,000.00	138.73	117,922.57	(32,922.57)
601311	26MNT06	WYCKLES WATER LINE RENEWAL	0.00	0.00	100,000.00	0.00	0.00	100,000.00
614215	24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	19,200.00	78.00	14,975.78	4,224.22
614215	24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	120,000.00	0.00	0.00	120,000.00
614215	24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	4,695,200.00	99.99	4,694,769.00	431.00
614215	24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	2,500.00	50.40	1,260.00	1,240.00
Net CAPITAL PROJECTS			887,747.68	1,059,791.26	23,787,200.00	89.95	20,335,638.87	2,391,769.87

REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR

PERIOD ENDING 07/31/2026

ACTIVE PROJECT REPORT

ACCOUNT PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 07/31/26 INCR (DECR)	YTD BALANCE 07/31/2026 NORM (ABNORM)	2026-27 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
DEBT SERVICE							
506000 23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	0.00	410,000.00	0.00	0.00	410,000.00
506010 23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	0.00	330,000.00	0.00	0.00	330,000.00
Net DEBT SERVICE		0.00	0.00	740,000.00	0.00	0.00	740,000.00
TRANSFER IN							
402030 24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	(961,300.00)	0.00	0.00	(961,300.00)
402030 26CMP29	NUTRIENT REMOVAL UPGRADES	0.00	0.00	(1,900,000.00)	0.00	0.00	(1,900,000.00)
402030 26CMP29	NUTRIENT REMOVAL UPGRADES	0.00	0.00	17,900,000.00	0.00	0.00	17,900,000.00
402030 26CMP29	NUTRIENT REMOVAL UPGRADES	0.00	0.00	(16,000,000.00)	0.00	0.00	(16,000,000.00)
Net TRANSFER IN		0.00	0.00	(961,300.00)	0.00	0.00	(961,300.00)
NON OPERATING REVENUE							
412181 24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	4,000,000.00	(117.37)	(4,694,769.00)	8,694,769.00
Net NON OPERATING REVENUE		0.00	0.00	4,000,000.00	117.37	(4,694,769.00)	8,694,769.00
TOTAL REVENUES - ALL FUNDS		0.00	25,000.00	8,809,980.00	53.01	(4,694,769.00)	13,479,749.00
TOTAL EXPENDITURES - ALL FUNDS		2,329,403.91	2,542,763.18	48,431,200.00	47.07	20,252,605.90	25,635,830.92
NET OF REVENUES & EXPENDITURES		(2,329,403.91)	(2,517,763.18)	(39,621,220.00)	69.32	(24,947,374.90)	(12,156,081.92)

SCHEDULE OF WPCRF LOANS
7/31/2026

LOAN DATE	PROJECT	INTEREST RATE	LOAN BALANCE ORIGINAL	LOAN BALANCE OUTSTANDING PRINCIPAL	ANNUAL PAYMENTS
Jun-11	Wyckles PH 1	0.000	818,637	168,153	42,038
Jul-11	Wyckles PH II	0.000	793,557	183,128	40,695
Mar-12	Oreana	0.000	4,882,563	1,264,437	252,887
Dec-12	Stevens Creek	1.250	1,760,912	478,536	103,568
May-13	Argenta	1.250	5,870,416	1,904,134	308,874
Oct-13	Trestle	1.250	2,765,463	837,804	134,602
Dec-15	Digester Mixing	1.930	6,870,742	3,895,136	450,720
Mar-16	Sewer Rehab (Eastside Separation)	2.210	2,146,713	1,160,538	136,105
Jun-16	Sludge Thickening	1.995	5,130,373	2,637,072	306,100
Aug-16	Odor Control Ph 2	2.210	3,558,139	1,927,226	226,021
Jun-19	2017 SE36 Rehab	1.760	1,184,097	775,031	71,929
Oct-19	West Headworks	1.760	8,755,000	6,238,569	371,980
Nov-21	S Shores Sewer Lining	1.350	8,600,891	7,097,355	377,881
	TOTAL		53,137,504	28,567,118	2,823,401

8/13/2026

****SAFETY COMMITTEE MEETING MINUTES****

The Safety Committee met on Thursday August 13, 2026. In attendance were Kent Newton, David Cunningham, Kyle Stewart, Ean Watson, Brian Wise, Steve Doolin and David Boys. The Sanitary District Employees have worked 2,939 days without a lost-time accident and 321 days since the last recordable injury.

The committee discussed the following items concerning the SDD facility:

The Safety Committee discussed and developed a Standard Operating Procedure (SOP) for the transfer of 50% hydrogen peroxide from totes to the storage tanks at the Lost Bridge Pump Station and Damon Pump Station. Because the contractor we typically use to fill the tanks is no longer able to provide this service, an SOP was created to ensure the transfer process can be performed safely and consistently by plant personnel.

To date, 31 SDD employees have completed First Aid, AED, and CPR training. One additional training session is scheduled for September 10. During the training, it was identified that portable first aid kits should be located alongside AED units to ensure quick access during emergencies. In addition, it was determined that eyewash stations must be inspected weekly rather than monthly to maintain compliance and readiness.

Since moving into the new building, it has been noted that not all employees are aware of the locations of first aid supplies and AEDs. To improve emergency preparedness, these locations will be communicated to all employees and included as part of the new hire orientation process.

Due to the significant amount of construction planned over the next several years, the committee discussed investigating the feasibility of adding designated pedestrian walkways along the main roadways to improve employee and visitor safety.

Although summer is winding down, extreme heat remains a significant safety concern. Heat index values are still expected to reach triple digits this week. Be sure to drink water regularly, replace lost electrolytes, take breaks as needed, and watch for signs of heat stress in yourself and your coworkers. Let's continue to look out for each other and stay safe.

Next month’s safety meeting will be held on 9/10/2026 at 2:30 p.m. If you have any questions or suggestions, call me @ EXT: 237 and thank you for your continued efforts in safety and health. Together we will provide a safe workplace if everybody accepts that SAFETY IS EVERYONES RESPONSIBILITY.

SANITARY DISTRICT OF DECATUR

501 DIPPER LANE, DECATUR, IL 62522

TO: Kent Newton, Holly Gulick, Brian Casch, Kyle Stewart, Lewis Feltes, Tom McGarry, and Trustee Smallwood

DATE: July 14, 2026

FROM: Kent Newton

SUBJECT: Labor Management Meeting Minutes

The L/M meeting was held on Wednesday, July 8, 2026, in the AWC Library at 2:30pm.

Agenda items:

1. **Discussion of On-Call/Call-In Documents (L/M)-** Drafts are under review. All drafts will be integrated into one final document for approval.
2. **Discussion of Performance Feedback Tool (L/M)-** The performance feedback tool is under review. The policy and procedure are being drafted.
3. **Review of Reasonable Suspicion Checklist (L/M)-** Drafts are under review.
4. **Lead Person Pay (L)-** Should be considered when supervisors are off and employees not designated as lead take over a lead role.
5. **Designated Smoking Areas (M)-** The entire AWC is considered an indoor space, and the new location is closer to highly flammable areas; therefore, smoking is prohibited. Designated smoking area signs will be posted.
6. **AWC Breakroom Bulletin Boards (M)-** Guidelines presented. The HR Coordinator will review and approve postings.
7. **Review of Prior Meeting Minutes (M)-** May minutes approved.

SANITARY DISTRICT OF DECATUR, IL
501 Dipper Lane • Decatur, IL 62522

FY 2027-2028 BUDGET TIMELINE

2026

September 23,	Preliminary Tax Levy Determined
November 18,	Approval of the Tax Levy Ordinance (Must have Quorum Present)
December 4,	Budget packet distribution to staff
December 11	Performance Feedback sessions completed
December 17,	First Staff review of Capital Asset Improvement Plan (CAIP)
December 29	**Last day to file 2026 Property Tax Levy Ordinance**

2027

January 18,	Staff deadline for budget worksheets and 2027 initiatives
January 20-22,	Budget review meetings with the Executive Director and Department Heads
March 3,	First draft of budget distributed to Board of Trustees
Week of March 8	Budget Study Session with new Trustees (if needed)
March 17,	Budget Study Session with Board during Regular March Meeting
April 9	Final budget draft distributed to Board of Trustees and Staff
April 9,	**Place notice of Public Hearing with local paper**
April 21,	Proposed Budget and Appropriation Ordinance made available for at least 30-day Public review
April 21,	Consideration of 2026-2027 Reappropriation Ordinance
April 21,	**Publish notice of Public Hearing on Budget and Appropriation Ordinance**
May 26,	Public Hearing on Budget and Appropriation Ordinance (immediately prior to Board meeting)
May 26,	Consideration of the 2026-2027 Budget and Appropriation Ordinance
July 31,	**Last day to approve 2027-2028 Budget and Appropriation Ordinance**