

Executive Director / CFO Report September 27, 2023

Safety and Training

A Safety Committee meeting was held on September 14 at 2:30 PM. Minutes are included at the end of this report. As of September 14, Sanitary District employees have worked 1882 days since the last lost time accident and 855 days since the last recordable injury.

Anniversary, Awards and Recognitions

James Malone 11 Years
Russell Hazelwonder 11 Years

Jennifer Brand 4 Years
Romeo Basa-Denis 1 Year

Labor Management

A Labor Management meeting was held on September 11. Trustee Smallwood was the Board representative. The CDL- Entry-Level Driver Training (ELDT) Program was discussed.

Investment Summary

ASSET ALLOCATION



7.36% SHORT TERM INVESTMENTS
6.87% CERTIFICATES OF DEPOSIT
77.95% U.S. GOVERNMENT OBLIGATIONS
3.47% MORTGAGE BACKED SECURITIES
4.36% COLLATERALIZED MORTGAGE OBLIGATIONS

INVESTMENT SUMMARY

\$48,938,373.24

Total Market Value

\$25,330.03

Year to Date Long Term Gain/Loss

Sole

Investment Authority

\$50,589,038.74

Total Cost

\$0.00

Year to Date Short Term Gain/Loss

Income - 0 Eq 100 Fi

Investment Objective

Financial Summary as of 8/31/23

- ❖ Cash balances, all funds \$ 26,022,484.53
- ❖ Investment balances, all funds \$ 58,141,274.56
- ❖ Operation revenue is more than expense by \$ 4,857,466.98 and total revenue is more than expenses from all sources by \$ 4,213,560.75.

Audit

The District received the preliminary audit report. We are on target to present the audit for approval in October. We expect a representative from MCK to be available to answer any questions from the Board.

Projected 2023 Property Tax

The Truth in Taxation Act requires the corporate authority of each taxing district to determine the estimated amounts of money necessary to be raised by taxation not less than 20 days prior to the adoption of the aggregate levy.

If a taxing district intends to levy an aggregate tax (excluding debt service levy) more than 105% of the previous year's extension a public hearing must be held. Notice of the public hearing must be published as outlined in the act between 7 and 14 days before the hearing.

Tax levies must be filed with the County Clerk on or before the last Tuesday in December of the given tax year. For 2023, this is December 26. However, we would like to present the Levy Ordinance in November to provide a backup date if needed.

Based on previously approved debt schedules, projected IMRF contributions and capital improvement needs, an increase of \$363,496 in property taxes is proposed for extension and collection in 2024. This is projected to result in an annual increase of \$ 5.49 for a homeowner with a home with a market value of \$100,000.

The proposed request includes an increase of \$ 313,756 for debt service payments. This increase is included to pay the Sludge Thickening debt service.

The estimated extension for aggregated funds is an increase of \$ 49,741. The request for IMRF funds has been decreased to reflect the expected employer contribution rate and the Public Benefit and Corporate funds have been adjusted to match the projected capital improvement expenses in the Capital Improvement Plan.

Because the projected increase of the Aggregate Tax Levy is only 3.29 percent the truth in taxation notification and public hearing procedures are not required for the 2023 property tax levy.

If the estimated tax levy is acceptable, it can be decreased without any waiting period prior to adoption but cannot be increased without requiring another 20-day waiting period.

Contracts

The District's three year gas contract was scheduled to expire at the end of October. The contract rate for the expiring contract was \$.3356 per therm. The rates in 2020 when the contract was signed were the lowest they had been since 1998, as the market reacted to the pandemic shutdown. During the contract period, gas prices have been significantly higher than our contracted rate mainly due the vast amount of natural gas being shipped to Europe to counteract the reduction in supply from Russia. In August of 2022, the rate had climbed to \$1.0246 per therm. The District uses about 93,000 therms per year mainly in the heating season. We have agreed to a 12 month contract at \$0.4881 per therm. While the expected impact is an additional cost of \$14,182 for the November 2023 to November 2024 period, the rate is still less than the contract that expired in 2020. We

selected a shorter contract than normal to take advantage of any future decreases in the market. We will be monitoring the market for an opportunity to sign a longer-term contract between now and November 2024.

Our electric contract expires in March 2024. This contract was also signed at a low point in the market with a energy only rate of \$0.03149/KWh and an all-in price of around \$0.058/kWh. We currently only have the energy only portion of the cost locked in and have been paying the market price for capacity charges. The electric market has been stable since February. We are looking at an all-in rate of around \$0.0768. The anticipated budget impact is about \$250,000 annual increase in electric cost. This is also close to the rate we were paying before the last contract and is traditionally a relatively low rate. If we sign the contract before March we will still pay the lower rate until the end March.

We are also looking for a short-term contract for electricity and are planning to execute a 12-month contract before winter. The reason is that the risk of a disruption in the market between now and March causing a price spike is much greater than potential loss if the market decreases between now and March. If the price drops significantly between now and March 2025 we will lock-in a longer-term contract to provide budget stability.

Illinois Government Finance Officers Association (IGFOA) Conference

I attended the IGFOA Conference on September 17-19 in Peoria. I attended a wide range sessions with topics including: auditing updates, cyber security, legislative updates, investments, ethics, FOIA, Artificial Intelligence & Chat GPT, the economic outlook and the Highland Park mass shooting. It was very informative and provided useful information that can be put into practice.

Personnel

We currently have four open positions Operator, Buildings & Ground Laborer, I&C Maintenance Supervisor and Project Manager.

One of the current Buildings and Grounds Laborers was promoted to the previously open Maintenance Laborer position. That created a Buildings and Grounds Laborer opening. That opening has been filled with an external candidate. Subsequently the other Buildings and Grounds Laborer resigned creating the still open position.

Please forward any questions or comments to:

Kent D Newton – PH. 422-6931 (X-213) kentn@sddcleanwater.org

SANITARY DISTRICT OF DECATUR
PRELIMINARY BALANCE SHEET
For the Period Ending August 31, 2023

		FUND 10	FUND 20	FUND 25	FUND 28	FUND 40	FUND 50	FUND 55	FUND 60	FUND 70	FUND 75	
ACCOUNT	DESCRIPTION	GENERAL	CAPITAL CONTINGENCY	PUBLIC BENEFIT	ANNEXATION	REPLACEMENT	DEBT SERVICE	CONSTRUCTION	COMPLIANCE	IMRF	WATER QUALITY	TOTAL
ASSETS												
100000	CASH											
100010	PETTY CASH	100.00										100.00
100030	GENERAL ACCOUNT	19,397,911.60	422,420.26	793,297.52	108,676.88	(1,953,364.91)	(2,687,469.35)	(2.92)	1,807,913.74	617,189.84	1,303.40	18,507,876.06
100041	SDD RETAINAGE ACCOUNT	101,677.29										101,677.29
100043	HICKORY POINT BANK MM	(25,690.42)	13,350.67		4,535.16	94,920.03	4,855.49		10,296.05			102,266.98
100045	BUSEY SECTION 125 ACCOUNT	12,302.74										12,302.74
100046	HICKORY POINT BANK CD	7,562,562.71										7,562,562.71
100049	ILLINOIS TRUST MM	7,096,371.28	18,239.60		6,250.00	142,871.80	9,436.71		24,087.83			7,297,257.22
100050	SEWER USER ACCOUNT	780.79	21.81		7.49	164.73	10.53		18.89			1,004.24
100100	INVESTMENTS	(10,984,571.27)	5,027,965.01	219,181.66	1,656,022.98	42,807,143.86	5,662,300.21		6,309,289.82	(117,968.72)	(651.70)	50,578,711.85
100210	GENERAL ACCOUNTS RECEIVABLE	2,594,657.79										2,594,657.79
100400	PREPAID EXPENSES	46,725.83										46,725.83
TOTAL ASSETS		25,802,828.34	5,481,997.35	1,012,479.18	1,775,492.51	41,091,735.51	2,989,133.59	(2.92)	8,151,606.33	499,221.12	651.70	86,805,142.71
LIABILITIES												
200600	ACCOUNTS PAYABLE	(193.28)										(193.28)
200626	FLEX PAYABLE	566.32										566.32
200700	DUE TO CITY	760,045.46										760,045.46
200710	DUE TO CUSTOMERS	1,125.55										1,125.55
200720	DUE TO OROS	101,677.29										101,677.29
TOTAL LIABILITIES		863,221.34										863,221.34
FUND BALANCES												
300900	FUND BALANCE	17,515,532.16	4,930,288.46	624,694.50	1,721,230.29	40,020,666.55	2,269,315.55	(2,009,592.95)	5,905,046.20	373,676.83		71,350,857.59
310900	FUND BALANCE - ILL LOAN CONST						0.76					0.76
TOTAL FUND EQUITY		17,515,532.16	4,930,288.46	624,694.50	1,721,230.29	40,020,666.55	2,269,316.31	(2,009,592.95)	5,905,046.20	373,676.83		71,350,858.35
Beginning Fund Balance		20,084,021.98	5,430,288.46	732,017.56	1,758,199.93	42,401,348.49	2,385,719.95	(2.92)	8,532,523.19	404,243.98		81,728,360.62
Net of Revenues Vs Expenditures		4,855,585.02	51,708.89	280,461.62	17,292.58	(1,309,612.98)	603,413.64		(380,916.86)	94,977.14	651.70	4,213,560.75
Ending Fund Balance		24,939,607.00	5,481,997.35	1,012,479.18	1,775,492.51	41,091,735.51	2,989,133.59	(2.92)	8,151,606.33	499,221.12	651.70	85,941,921.37
TOTAL LIABILITIES & FUND BALANCE		25,802,828.34	5,481,997.35	1,012,479.18	1,775,492.51	41,091,735.51	2,989,133.59	(2.92)	8,151,606.33	499,221.12	651.70	86,805,142.71

STATE REPLACEMENT TAX
FISCAL YEAR 2023-2024
As of 8/31/23

Date	Amount Received	IMRF	Public Benefit	Water Quality	General
5/8/23	\$ 254,115.73	\$ 9,005.24	\$ 28,082.13	\$ 651.70	\$ 216,376.66
7/10/23	205,441.29				205,441.29
8/7/23	33,122.60				33,122.60
					-
					-
					-
					-
					-
Total	\$ 492,679.62	\$ 9,005.24	\$ 28,082.13	\$ 651.70	\$ 454,940.55

70-00.00-402011 25-00.00-402011 75-00.00-402011 10-00.00-402011

MACON COUNTY TAX
FISCAL YEAR 2023-2024
As of 8/31/23

Date	Amount Received	Debt Service	IMRF	Public Benefit	Water Quality	General
7/14/23	\$ 2,055,570.26	\$ 1,269,931.31	\$ 78,111.67	\$ 286,135.38	\$ -	\$ 421,391.90
8/16/23	206,848.18	127,790.81	7,860.23	28,793.27	-	42,403.87
Total	\$ 2,262,418.44	\$ 1,397,722.11	\$ 85,971.90	\$ 314,928.65	\$ -	\$ 463,795.77

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

08/31/2023

CASH

ACCOUNT TYPE	PURCHASE DATE	AMOUNT PURCHASED	FY24 BEGINNING BALANCE	FY24 INTEREST RECEIVED	DEPOSITS (WITHDRAWALS)	CURRENT BALANCE		TOTAL INTEREST SINCE PURCHASE	PERIODIC PERCENT RATE	ANNUAL PERCENT RATE	ACCOUNT NAME
Money Mrkt	03/29/2019	\$ 3,752,792.64	\$ 7,662,562.71	\$ 2,266.98	\$ (7,562,562.71)	\$ 102,266.98		\$ 147,899.52	0.2548%	3.06%	Hickory Point MM
Cash	NA	NA	20,695,569.66	97,981.75	(2,285,675.35)	18,507,876.06		NA	0.1321%	1.58%	General Account
Total		\$ 3,752,792.64	\$ 28,358,132.37	\$ 100,248.73	\$ (9,848,238.06)	\$ 18,610,143.04		\$ 147,899.52			

INVESTMENTS

DUE DATE	PURCHASE DATE	AMOUNT PURCHASED	FY24 BEGINNING BALANCE	FY24 INTEREST RECEIVED	TRANSFERS	CURRENT BALANCE		TOTAL INTEREST SINCE PURCHASE	PERIODIC PERCENT RATE	ANNUAL PERCENT RATE	PURCHASED FROM
-	01/31/2020	-	7,171,084.18	126,173.04	-	7,297,257.22		297,257.22	0.4583%	5.50%	Illinois Trust
10/03/2023	05/03/2023	7,562,562.71	-	-	7,562,562.71	7,562,562.71		-		4.00%	Hickory Point CD
Total		\$ -	\$ 7,171,084.18	\$ 126,173.04	\$ -	\$ 7,297,257.22		\$ 297,257.22			

SANITARY DISTRICT OF DECATUR AGENCY
Asset Detail As of 8/31/2023

Description	Rate	Maturity	Units	Price	Tax Cost	Market Value	Unrealized G/L	Est Annual Income
AMERICAN EXPRESS NATL BK	4.85%	11/25/2024	225,000	99.15	225,450.00	223,089.75	(2,360.25)	10,912.50
BANK OF NEW ENGLAND SALEM NEW HAMP	2.85%	2/15/2024	245,000	98.83	244,755.00	242,140.85	(2,614.15)	6,982.50
BMW BK	4.65%	6/23/2026	245,000	98.15	245,000.00	240,460.15	(4,539.85)	11,392.50
BRISTOL MORGAN BANK OAKFIELD WIS	2.75%	2/26/2024	230,000	98.85	230,000.00	227,343.50	(2,656.50)	6,325.00
CAPITAL ONE	4.70%	6/22/2026	245,000	98.28	245,000.00	240,778.65	(4,221.35)	11,515.00
CITY NATL BK LOS ANGELES CALIF	4.90%	11/24/2025	250,000	98.87	250,312.50	247,172.50	(3,140.00)	12,250.00
DISCOVER BK	4.70%	6/23/2026	245,000	98.28	245,000.00	240,776.20	(4,223.80)	11,515.00
FEDERAL HOME LOAN MTG CORP	1.50%	2/25/2051	1,294,528	80.52	1,302,777.58	1,042,290.61	(260,486.97)	19,417.92
FEDERAL HOME LOAN MTG CORP	1.50%	9/1/2036	1,206,838	85.91	1,219,467.29	1,036,782.13	(182,685.16)	18,102.56
FEDERAL NATL MTG ASSN	2.50%	7/1/2036	730,466	90.29	763,451.62	659,552.80	(103,898.82)	18,261.66
FIRST NATIONAL BANK OF AMERICA EAST LANSING MICH	2.85%	3/28/2024	245,000	98.53	245,000.00	241,405.85	(3,594.15)	6,982.50
FIRST PREMIER BANK SIOUX FALLS	2.70%	3/28/2024	245,000	98.45	245,000.00	241,200.05	(3,799.95)	6,615.00
GEORGIA BANKING COMPANY	4.95%	3/27/2026	245,000	98.94	245,000.00	242,395.65	(2,604.35)	12,127.50
GOLDMAN SACHS FINANCIAL SQUARE TREASURY SOLUTIONS INC	5.20%		3,589,257	100.00	3,589,257.09	3,589,257.09	0.00	186,641.37
GOVERNMENT NATL MTG ASSN	1.75%	9/20/2051	1,265,966	86.35	1,287,724.67	1,093,101.52	(194,623.15)	22,154.40
ISRAEL DISCOUNT BANK OF NEW YORK	4.80%	4/26/2024	250,000	99.57	249,975.00	248,912.50	(1,062.50)	12,000.00
MORGAN STANLEY PRIVATE BK NATL ASSN PUR NY	3.15%	1/17/2024	245,000	99.14	245,000.00	242,900.35	(2,099.65)	7,717.50
THE BANK OF NEW YORK MELLON CORP	5.00%	3/21/2025	245,000	99.23	245,000.00	243,101.25	(1,898.75)	12,250.00
UBS BANK USA	4.65%	6/22/2026	245,000	98.14	245,000.00	240,438.10	(4,561.90)	11,392.50
UNITED STATES TREASURY 0.5% NTS	0.50%	11/30/2023	250,000	98.81	246,812.19	247,012.50	200.31	1,250.00
UNITED STATES TREASURY	1.00%	12/15/2024	500,000	94.79	475,301.16	473,925.00	(1,376.16)	5,000.00
UNITED STATES TREASURY 2.5% NTS	2.50%	5/31/2024	250,000	97.96	248,586.21	244,892.58	(3,693.63)	6,250.00
UNITED STATES TREASURY 2.875% NTS	2.88%	6/15/2025	2,500,000	96.44	2,425,103.82	2,411,025.00	(14,078.82)	71,875.00
UNITED STATES TREASURY 3% NTS	3.00%	7/15/2025	500,000	96.56	496,030.70	482,815.00	(13,215.70)	15,000.00
UNITED STATES TREASURY	3.50%	9/15/2025	675,000	97.38	663,068.95	657,335.25	(5,733.70)	23,625.00
UNITED STATES TREASURY BDS	5.25%	11/15/2028	150,000	104.41	181,014.01	156,621.00	(24,393.01)	7,875.00
UNITED STATES TREASURY BDS	5.38%	2/15/2031	150,000	107.75	190,135.53	161,631.00	(28,504.53)	8,062.50
UNITED STATES TREASURY BDS	6.25%	5/15/2030	150,000	111.79	197,256.52	167,677.50	(29,579.02)	9,375.00
UNITED STATES TREASURY NOTE	0.38%	11/30/2025	150,000	90.75	148,532.16	136,119.00	(12,413.16)	562.50
UNITED STATES TREASURY NOTE	1.13%	1/15/2025	500,000	94.68	483,411.81	473,400.00	(10,011.81)	5,625.00
UNITED STATES TREASURY NOTE	1.38%	9/30/2023	575,000	99.68	571,073.07	573,142.75	2,069.68	7,906.25
UNITED STATES TREASURY NOTE	2.00%	4/30/2024	1,035,000	97.77	1,007,920.24	1,011,950.55	4,030.31	20,700.00

SANITARY DISTRICT OF DECATUR AGENCY
Asset Detail As of 8/31/2023

Description	Rate	Maturity	Units	Price	Tax Cost	Market Value	Unrealized G/L	Est Annual Income
UNITED STATES TREASURY NOTE	2.13%	9/30/2024	575,000	96.65	567,178.98	555,708.75	(11,470.23)	12,218.75
UNITED STATES TREASURY NOTE	2.13%	11/30/2024	2,000,000	96.23	2,011,255.68	1,924,620.00	(86,635.68)	42,500.00
UNITED STATES TREASURY NOTE	2.25%	12/31/2023	1,015,000	98.97	1,002,497.70	1,004,535.35	2,037.65	22,837.50
UNITED STATES TREASURY NOTE	2.63%	1/31/2026	1,310,000	95.28	1,261,799.53	1,248,128.70	(13,670.83)	34,387.50
UNITED STATES TREASURY NOTE	2.88%	5/15/2028	150,000	93.97	161,321.44	140,959.50	(20,361.94)	4,312.50
UNITED STATES TREASURY NOTES (B-2031)	1.13%	2/15/2031	925,000	81.28	897,290.57	751,812.25	(145,478.32)	10,406.25
UNITED STATES TREASURY NOTES	2.13%	5/31/2026	150,000	93.70	155,539.04	140,542.50	(14,996.54)	3,187.50
UNITED STATES TREASURY NOTES .375% 10/31/2023	0.38%	10/31/2023	1,000,000	99.17	982,695.31	991,680.00	8,984.69	3,750.00
UNITED STATES TREASURY NOTES	0.50%	5/31/2027	150,000	86.61	146,290.61	129,913.50	(16,377.11)	750.00
UNITED STATES TREASURY NOTE	0.50%	10/31/2027	1,350,000	85.43	1,160,217.34	1,153,305.00	(6,912.34)	6,750.00
UNITED STATES TREASURY NOTE	0.75%	1/31/2028	725,000	85.75	630,715.34	621,687.50	(9,027.84)	5,437.50
UNITED STATES TREASURY NOTES	1.00%	7/31/2028	725,000	85.56	629,987.19	620,302.75	(9,684.44)	7,250.00
UNITED STATES TREASURY NOTES	1.13%	10/31/2026	1,365,000	90.13	1,235,035.88	1,230,315.45	(4,720.43)	15,356.25
UNITED STATES TREASURY NOTES	1.25%	4/30/2028	710,000	87.19	624,518.84	619,056.10	(5,462.74)	8,875.00
UNITED STATES TREASURY NOTES	1.38%	10/31/2028	715,000	86.67	626,210.87	619,676.20	(6,534.67)	9,831.25
UNITED STATES TREASURY NOTES	1.50%	1/31/2027	1,365,000	90.69	1,252,969.43	1,237,932.15	(15,037.28)	20,475.00
UNITED STATES TREASURY NOTES	1.50%	2/15/2025	1,000,000	94.94	951,002.83	949,410.00	(1,592.83)	15,000.00
UNITED STATES TREASURY NOTES	1.75%	3/15/2025	695,000	95.10	660,479.27	660,931.10	451.83	12,162.50
UNITED STATES TREASURY NOTES	1.88%	7/31/2026	1,335,000	92.75	1,252,301.75	1,238,265.90	(14,035.85)	25,031.25
UNITED STATES TREASURY NOTES	2.00%	11/15/2026	150,000	92.57	155,175.64	138,855.00	(16,320.64)	3,000.00
UNITED STATES TREASURY NOTES	2.38%	4/30/2026	1,310,000	94.45	1,245,520.96	1,237,229.50	(8,291.46)	31,112.50
UNITED STATES TREASURY NOTES	2.38%	5/15/2029	150,000	90.58	157,786.87	135,867.00	(21,919.87)	3,562.50
UNITED STATES TREASURY NOTES	2.63%	2/15/2029	665,000	92.06	623,651.80	612,218.95	(11,432.85)	17,456.25
UNITED STATES TREASURY NOTES	2.63%	4/15/2025	2,500,000	96.24	2,416,381.09	2,406,050.00	(10,331.09)	65,625.00
UNITED STATES TREASURY NOTES	2.63%	12/31/2025	650,000	95.39	626,154.81	620,015.50	(6,139.31)	17,062.50
UNITED STATES TREASURY NOTES	2.75%	4/30/2027	1,310,000	94.37	1,250,256.66	1,236,207.70	(14,048.96)	36,025.00
UNITED STATES TREASURY NOTES	2.75%	7/31/2027	1,315,000	94.12	1,256,786.03	1,237,638.55	(19,147.48)	36,162.50
UNITED STATES TREASURY NOTES	2.88%	4/30/2029	655,000	93.07	620,056.10	609,634.70	(10,421.40)	18,831.25
UNITED STATES TREASURY NOTES	3.00%	6/30/2024	510,000	98.04	501,850.43	499,998.90	(1,851.53)	15,300.00
UNITED STATES TREASURY NOTES	3.25%	6/30/2027	1,000,000	95.98	967,303.01	959,810.00	(7,493.01)	32,500.00
UNITED STATES TREASURY NOTES	4.00%	10/31/2029	625,000	98.66	631,309.23	616,650.00	(14,659.23)	25,000.00
UNITED STATES TREASURY NOTES	2.00%	2/15/2025	1,255,000	95.65	1,249,109.05	1,200,432.60	(48,676.45)	25,100.00

SANITARY DISTRICT OF DECATUR AGENCY
Asset Detail As of 8/31/2023

Description	Rate	Maturity	Units	Price	Tax Cost	Market Value	Unrealized G/L	Est Annual Income
UNITED STATES TREASURY NOTES	0.88%	11/15/2030	150,000	80.07	141,862.00	120,105.00	(21,757.00)	1,312.50
UNITED STATES TREASURY NTS	1.75%	11/15/2029	150,000	86.97	152,177.08	130,447.50	(21,729.58)	2,625.00
UNITED STATES TREASURY NTS	2.00%	8/15/2025	250,000	94.65	246,312.23	236,612.50	(9,699.73)	5,000.00
UNITED STATES TREASURY NTS	2.13%	5/15/2025	575,000	95.32	563,442.99	548,090.00	(15,352.99)	12,218.75
UNITED STATES TREASURY NTS	2.25%	11/15/2027	150,000	91.94	156,714.55	137,907.00	(18,807.55)	3,375.00
UNITED STATES TREASURY NTS	2.38%	8/15/2024	1,240,000	97.20	1,242,436.40	1,205,218.00	(37,218.40)	29,450.00
UNITED STATES TREASURY NTS	2.63%	7/31/2029	670,000	91.59	626,482.44	613,653.00	(12,829.44)	17,587.50
UNITED STATES TREASURY NTS	2.75%	2/15/2024	635,000	98.77	636,217.76	627,208.55	(9,009.21)	17,462.50
AVERAGE or TOTAL FOR ALL ASSETS	2.50%	3.81 YRS	52,052,055	94.69	50,578,712	48,949,279	(1,629,432.57)	1,263,949

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ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 08/31/23 INCR (DECR)	YTD BALANCE 08/31/2023 NORM (ABNORM)	2023-24 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 08/31/22 INCR (DECR)	YTD BALANCE 08/31/2022 NORM (ABNORM)
Revenues							
TAXES							
402001	PROPERTY TAX	206,848.18	2,262,418.44	3,910,500.00	57.85	270,131.66	2,297,497.82
402011	REPLACEMENT TAX	33,122.60	492,679.62	838,000.00	58.79	23,350.87	511,954.33
TAXES		239,970.78	2,755,098.06	4,748,500.00	58.02	293,482.53	2,809,452.15
USER FEES							
402002	PENALTIES	17,000.00	29,500.00	25,000.00	118.00	137,000.00	147,500.00
402003	INDUSTRIAL USER CHARGE	1,326,618.28	5,047,543.86	14,935,000.00	33.80	1,237,824.08	3,825,118.65
402005	USER CHARGE	547,410.80	1,720,894.10	5,519,000.00	31.18	510,061.26	1,591,623.33
USER FEES		1,891,029.08	6,797,937.96	20,479,000.00	33.19	1,884,885.34	5,564,241.98
OTHER REVENUE							
402007	GRANT INCOME	0.00	9,407.00	0.00	100.00	0.00	24,250.00
402015	OPERATIONS OF PUMP STATION	0.00	33,162.22	144,000.00	23.03	0.00	31,920.07
402019	INTEREST INCOME	204,193.09	783,393.88	920,000.00	85.15	96,957.13	196,346.42
402020	ANNEXATION INCOME	0.00	0.00	20,000.00	0.00	0.00	18,495.84
402025	OTHER INCOME	31,703.98	73,126.86	121,000.00	60.44	2,687.35	54,603.79
402027	WASTE HAULER MANIFEST INCOME	3,815.23	24,501.47	109,000.00	22.48	9,109.75	35,871.43
402028	SEWER PERMIT INCOME	13,513.50	52,836.30	140,000.00	37.74	11,856.00	36,181.15
412259	ARGENTA	0.00	0.00	198,000.00	0.00	0.00	0.00
412260	OREANA	0.00	68,901.71	137,000.00	50.29	0.00	68,901.71
OTHER REVENUE		253,225.80	1,045,329.44	1,789,000.00	58.43	120,610.23	466,570.41
TRANSFER IN							
402030	INTERFUND TRANSFER	0.00	0.00	63,000.00	0.00	0.00	0.00
499999	PRIOR YEAR PROCEEDS	0.00	0.00	3,095,500.00	0.00	0.00	0.00
TRANSFER IN		0.00	0.00	3,158,500.00	0.00	0.00	0.00
NON OPERATING REVENUE							
402010	SALE OF BONDS	0.00	0.00	8,000,000.00	0.00	0.00	0.00
402026	INVESTMENTS GAIN/LOSS	11,358.16	27,776.07	0.00	100.00	10,788.19	21,577.79
412178	STATE OF ILL - S SHORES INT	0.00	0.00	0.00	0.00	1,993,598.52	1,993,598.52
NON OPERATING REVENUE		11,358.16	27,776.07	8,000,000.00	0.35	2,004,386.71	2,015,176.31
TOTAL REVENUES							
		2,395,583.82	10,626,141.53	38,175,000.00	27.84	4,303,364.81	10,855,440.85
Expenditures							
PERSONNEL							
501010	SALARIES	384,139.54	1,443,484.07	4,339,700.00	33.26	324,352.31	1,219,267.91
501020	OVERTIME	6,786.79	35,471.25	128,000.00	27.71	12,010.61	49,379.27
501025	ON-CALL	0.00	0.00	62,000.00	0.00	0.00	0.00
501030	FICA	22,916.99	86,348.48	281,000.00	30.73	19,590.77	73,516.65
501040	IMRF	3,447.27	12,923.25	62,200.00	20.78	7,939.66	29,496.29
501050	HEALTH - MEDICAL - LIFE	68,762.72	277,059.82	1,274,000.00	21.75	83,223.40	299,321.06
501070	PHY EXAM-PRE EMPLOY-DRUG TEST	0.00	997.50	19,000.00	5.25	311.75	2,026.00
501080	WORKERS COMPENSATION INSURANCE	6,334.00	25,336.00	85,200.00	29.74	6,009.00	24,036.00
501090	UNEMPLOYMENT PAYMENT	0.00	0.00	5,000.00	0.00	0.00	0.00
501100	POST EMPLOYMENT HEALTH PLAN	5,400.00	21,500.00	72,000.00	29.86	4,090.00	14,595.00
501113	MEDICARE	5,359.61	20,194.38	66,100.00	30.55	4,581.73	17,193.42
507010	IMRF - DISTRICT	0.00	0.00	62,000.00	0.00	0.00	0.00
PERSONNEL		503,146.92	1,923,314.75	6,456,200.00	29.79	462,109.23	1,728,831.60

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ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 08/31/23 INCR (DECR)	YTD BALANCE 08/31/2023 NORM (ABNORM)	2023-24 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 08/31/22 INCR (DECR)	YTD BALANCE 08/31/2022 NORM (ABNORM)
Expenditures							
SUPPLIES							
502010	POLYMER	13,330.80	26,661.60	91,000.00	29.30	0.00	12,855.16
502041	PLANT CHEMICALS	6,033.39	15,260.98	92,800.00	16.45	9,563.30	24,997.43
502050	VEHICLE SUPPLIES	1,400.83	3,177.03	21,400.00	14.85	804.60	7,695.45
502061	PIPE & PIPE SUPPLIES	3,441.82	6,555.14	24,000.00	27.31	33.69	1,241.91
502062	ELECTRICAL SUPPLIES	1,265.79	5,805.03	42,500.00	13.66	462.16	12,493.74
502063	CONSTRUCTION SUPPLIES	0.00	1,182.22	17,500.00	6.76	0.00	25.48
502064	TELEPHONE & RADIO SUPPLIES	121.48	383.42	6,900.00	5.56	0.00	(292.63)
502065	HAND TOOLS	580.01	2,727.19	21,300.00	12.80	384.54	1,657.65
502066	INSTRUMENTATION SUPPLIES	33,034.61	48,239.60	53,500.00	90.17	6.18	2,276.86
502067	PERSONAL SUPPLIES	706.04	3,531.39	28,200.00	12.52	1,863.95	2,562.77
502068	MECHANICAL SUPPLIES	1,285.15	9,954.52	46,500.00	21.41	1,797.77	8,325.70
502069	BUILDING SUPPLIES	0.00	0.00	10,000.00	0.00	0.00	0.00
502071	SAFETY INCENTIVE PROGRAM	0.00	0.00	9,500.00	0.00	0.00	0.00
502073	SAFETY SUPPLIES & MATERIALS	0.00	2,890.57	24,500.00	11.80	507.30	4,313.46
502074	SAFETY PPE REIMBURSEMENT	0.00	1,207.09	9,500.00	12.71	203.75	662.69
502080	JANITORIAL SUPPLIES	829.63	2,285.13	12,500.00	18.28	666.30	2,453.22
502100	LABORATORY SUPPLIES	4,317.80	25,604.17	73,800.00	34.69	11,348.62	27,797.74
502110	ENGINEERING-DRAFTING SUPPLIES	0.00	0.00	2,000.00	0.00	0.00	0.00
502140	FUELS & LUBRICANTS	6,078.05	21,853.92	179,000.00	12.21	10,231.60	26,318.43
502141	DATA PROCESSING SUPPLIES	0.00	0.00	3,000.00	0.00	0.00	968.97
502150	GROUNDKEEPING SUPPLIES	1,396.46	5,813.88	13,000.00	44.72	2,097.12	5,802.78
502160	PAINT & PAINTING SUPPLIES	0.00	37.98	22,500.00	0.17	0.00	0.00
502170	ODOR CONTROL CHEMICALS	0.00	0.00	20,000.00	0.00	10,712.11	10,712.11
502180	OPERATING SUPPLIES	0.00	0.00	4,000.00	0.00	0.00	53.96
502190	DISINFECTION SUPPLIES	59,794.42	208,473.54	366,500.00	56.88	47,039.28	187,391.23
502195	NEUTRALIZATION SUPPLIES	23,493.70	94,494.72	236,000.00	40.04	34,232.40	101,030.40
502200	MACERATOR MAINTENANCE	275.00	11,972.68	15,000.00	79.82	0.00	0.00
502210	PUMP MAINTENANCE	6,099.36	16,201.91	130,000.00	12.46	11,904.41	53,295.58
502220	VALVE MAINTENANCE	0.00	852.53	35,000.00	2.44	1,124.68	6,368.39
502225	ROTARY DRUM THICKENER MAINTENANCE	2,681.69	5,363.38	15,000.00	35.76	5,585.83	5,585.83
502230	MIXER MAINTENANCE	0.00	0.00	12,500.00	0.00	0.00	0.00
502235	VFD/SOFT START MAINTENANCE	414.27	414.27	25,000.00	1.66	0.00	965.88
502250	PLC MAINTENANCE	0.00	0.00	31,000.00	0.00	910.14	4,831.91
502270	PLUMBING SUPPLIES	52.95	1,959.18	12,500.00	15.67	186.91	2,246.74
502280	CONDUIT AND WIRE SUPPLIES	1,167.92	2,855.26	25,000.00	11.42	2,145.55	2,466.83
502290	HARDWARE	12.38	2,312.08	8,000.00	28.90	0.00	1,008.05
502810	PUMP STATION MAINTENANCE	1,985.87	20,819.67	95,500.00	21.80	4,080.81	12,199.73
502820	INTERCEPTOR & FORCEMAIN MAIN	2,621.42	30,586.92	45,000.00	67.97	0.00	5,267.30
502830	CSO FACILITY MAINTENANCE	469.00	505.59	53,000.00	0.95	0.00	0.00
502840	PRE-TREATMENT SUPPLIES	533.00	3,602.52	12,000.00	30.02	130.15	6,721.63
509010	TRANSFER HYPOCHLORITE TO GEN	0.00	0.00	1,000.00	0.00	0.00	0.00
SUPPLIES		173,422.84	583,585.11	1,946,900.00	29.98	158,023.15	542,302.38
UTILITIES							
503010	NATURAL GAS	1,364.65	5,287.14	80,000.00	6.61	2,259.93	4,245.49
503020	TELEPHONE SERVICE	3,191.16	12,586.00	48,100.00	26.17	1,947.52	10,403.49
503040	ELECTRICITY	108,505.05	286,022.96	1,550,000.00	18.45	96,222.53	280,404.34
503050	WATER	2,932.11	8,760.56	53,500.00	16.37	3,850.02	11,236.49
UTILITIES		115,992.97	312,656.66	1,731,600.00	18.06	104,280.00	306,289.81
OUTSIDE SERVICES							
503060	GROUNDKEEPING SERVICES	80.00	80.00	27,500.00	0.29	0.00	3,120.00
503070	OUTSIDE LABORATORY SERVICES	1,570.40	5,669.70	28,300.00	20.03	2,121.30	8,853.70
503072	SAFETY EQUIPMENT MAINTENANCE SERVICE	822.52	6,111.20	22,500.00	27.16	452.70	5,093.88
503080	REFUSE & GRIT	3,345.56	18,105.75	75,000.00	24.14	1,938.10	10,288.28

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ACCOUNT	DESCRIPTION	ACTIVITY FOR	YTD BALANCE	2023-24	% BDGT	ACTIVITY FOR	YTD BALANCE
		MONTH 08/31/23	08/31/2023			MONTH 08/31/22	08/31/2022
		INCR (DECR)	NORM (ABNORM)	AMENDED BUDGET	USED	INCR (DECR)	NORM (ABNORM)
Expenditures							
503091	ELECTRICAL MAINTENANCE SERVICE	932.00	5,234.96	10,500.00	49.86	0.00	0.00
503092	INSTRUMENTATION MAINTENANCE SERVICE	0.00	0.00	8,000.00	0.00	0.00	675.00
503093	MECHANICAL MAINTENANCE SERVICE	540.92	3,112.62	112,500.00	2.77	1,848.51	5,423.79
503094	TELEPHONE & RADIO MAINTENANCE SERVICE	425.00	425.00	1,500.00	28.33	329.00	329.00
503095	VEHICLE - OUTSIDE SERVICES	1,984.61	17,152.48	38,300.00	44.78	978.47	2,776.07
503096	JANITORIAL SERVICES	4,679.91	18,887.05	45,000.00	41.97	3,813.33	14,753.32
503097	REPAIR & CALIBRATION - LAB SERVICE	0.00	251.10	2,000.00	12.56	0.00	0.00
503111	LAND APPLICATION - CONTRACT	0.00	0.00	940,000.00	0.00	1,283.60	1,283.60
503113	LAND APPLICATION - EQUIP MAINT	0.00	28,950.14	40,800.00	70.96	0.00	0.00
503120	RENTAL EQUIPMENT	0.00	4,390.96	37,000.00	11.87	2,752.64	5,301.38
503130	PUMP REPAIR SERVICES	0.00	2,787.13	85,000.00	3.28	0.00	0.00
503140	MOTOR REPAIR SERVICES	0.00	0.00	40,000.00	0.00	0.00	0.00
503142	DATA PROCESSING MAINTENANCE	6,129.50	82,029.75	166,100.00	49.39	5,459.50	60,608.50
503143	DATA PROCESSING SOFTWARE	0.00	3,218.08	5,000.00	64.36	(117.75)	2,708.75
503144	DATA PROCESSING PROGRAMING	0.00	0.00	20,000.00	0.00	0.00	0.00
503150	HVAC SERVICES	1,065.00	4,828.11	72,500.00	6.66	0.00	2,057.00
503160	BLOWER MAINTENANCE SERVICE	0.00	0.00	15,000.00	0.00	3,651.34	3,651.34
503180	OFFICE EQUIPMENT MAINTENANCE	0.00	0.00	1,500.00	0.00	0.00	0.00
503280	PROFESSIONAL & CONSULTANTS	292,967.50	465,640.71	2,343,000.00	19.87	75,106.65	245,719.63
503380	RESEARCH	4,733.00	4,733.00	10,000.00	47.33	0.00	0.00
OUTSIDE SERVICES		319,275.92	671,607.74	4,147,000.00	16.20	99,617.39	372,643.24
ADMINISTRATIVE EXPENSES							
504010	POSTAGE	19.99	431.36	3,000.00	14.38	17.99	448.97
504030	OFFICE SUPPLIES	506.18	766.73	9,100.00	8.43	286.29	585.31
504060	PRINTING AND REPRODUCTION	892.47	2,394.53	14,700.00	16.29	315.73	2,140.62
504070	ADVERTISING	2,216.56	3,610.70	18,600.00	19.41	624.28	1,292.62
504074	SAFETY TRAINING MATERIALS	0.00	0.00	3,500.00	0.00	0.00	0.00
504091	TRANSPORTATION	70.00	442.95	13,700.00	3.23	431.70	1,281.64
504092	LODGING	0.00	3,607.82	33,500.00	10.77	0.00	1,894.45
504093	MEALS	259.21	1,179.41	24,400.00	4.83	0.00	477.53
504101	TRAINING - EDUCATION-TUITION	495.00	495.00	6,700.00	7.39	0.00	0.00
504102	TRAINING - EDUCATION-REGIST	110.00	1,093.80	111,200.00	0.98	8,395.00	9,801.00
504103	TRAINING - EDUCATION-MATERIAL	0.00	0.00	1,200.00	0.00	390.00	390.00
504110	MEMBERSHIP FEES	179.00	2,134.00	38,000.00	5.62	434.13	3,924.13
504120	BOOKS-PERIODICALS-SUBSCRIPT	4,747.58	4,827.58	9,500.00	50.82	0.00	4,306.19
504130	INSURANCE	0.00	43,388.00	173,000.00	25.08	0.00	45,267.91
504140	JUDGEMENTS - CLAIMS - FINES	0.00	0.00	10,000.00	0.00	2,900.54	4,053.39
504160	APPRAISERS FEES	0.00	0.00	30,000.00	0.00	0.00	0.00
504170	EASEMENT COSTS	625.52	5,016.06	26,000.00	19.29	3,523.06	4,106.61
504190	ANNEXATION COSTS	0.00	0.00	2,000.00	0.00	0.00	0.00
504200	LEGAL	0.00	7,046.75	55,000.00	12.81	1,364.25	9,900.25
504210	AUDIT	9,000.00	9,000.00	33,000.00	27.27	12,000.00	12,000.00
504220	BANK CHARGES	113.09	453.47	1,500.00	30.23	113.06	452.51
504221	EPA FEES & ASSESSMENTS	0.00	72,500.00	72,500.00	100.00	0.00	72,500.00
504231	USER CHARGE BILLING	28,772.25	89,174.45	366,000.00	24.36	26,797.91	81,062.51
504232	USER CHARGE REFUND	0.00	0.00	500.00	0.00	0.00	0.00
504233	USER CHARGE COLLECTION	0.00	0.00	500.00	0.00	0.00	0.00
504260	BARGAINING AGREEMENT	0.00	344.50	5,000.00	6.89	3,500.50	5,438.50
504270	CONTINGENCIES	40.00	640.00	253,000.00	0.25	0.00	19,130.00
ADMINISTRATIVE EXPENSES		48,046.85	248,547.11	1,315,100.00	18.90	61,094.44	280,454.14
GENERAL CAPITAL							
505010	COMPUTER EQUIPMENT	0.00	79.99	20,500.00	0.39	0.00	610.45
505020	BUILDINGS	0.00	0.00	750,000.00	0.00	0.00	0.00
505050	MOTOR VEHICLE	0.00	0.00	150,000.00	0.00	0.00	0.00

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ACCOUNT	DESCRIPTION	ACTIVITY FOR	YTD BALANCE	2023-24	% BDGT	ACTIVITY FOR	YTD BALANCE
		MONTH 08/31/23	08/31/2023			MONTH 08/31/22	08/31/2022
		INCR (DECR)	NORM (ABNORM)	AMENDED BUDGET	USED	INCR (DECR)	NORM (ABNORM)
Expenditures							
505060	MACHINE - IMPLEMENTS	0.00	0.00	16,000.00	0.00	0.00	0.00
505080	FURNITURE & FIXTURES	1,669.78	1,669.78	6,600.00	25.30	0.00	0.00
505090	OFFICE EQUIPMENT	0.00	0.00	600.00	0.00	268.49	268.49
505100	PRETREATMENT EQUIPMENT	0.00	0.00	6,000.00	0.00	0.00	0.00
505120	SAFETY EQUIPMENT	0.00	132.21	0.00	100.00	0.00	2,151.20
605020	BULIDINGS	0.00	0.00	3,000,000.00	0.00	0.00	0.00
GENERAL CAPITAL		1,669.78	1,881.98	3,949,700.00	0.05	268.49	3,030.14
DEBT SERVICE							
512023	WYCKLES FM	0.00	21,019.14	42,100.00	49.93	0.00	21,019.14
512024	OREANA	126,443.72	126,443.72	252,900.00	50.00	126,443.72	126,443.72
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	450,900.00	49.98	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	72,100.00	49.88	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	494,900.00	0.00	0.00	0.00
DEBT SERVICE		239,454.28	885,196.97	3,099,000.00	28.56	239,454.28	885,196.97
CAPITAL PROJECTS							
600010	MISCELLANEOUS REPAIRS	0.00	0.00	60,000.00	0.00	0.00	0.00
601016	MISCELLANEOUS PROJECTS	802.24	64,144.16	703,000.00	9.12	10,301.79	15,665.13
601026	VEHICLES	0.00	0.00	407,000.00	0.00	0.00	0.00
601111	MISCELLANEOUS CAPITAL	0.00	46,307.33	350,000.00	13.23	0.00	0.00
601124	CLARIFIER REPLACEMENT	1,092.50	4,085.00	1,160,000.00	0.35	0.00	0.00
601126	PUMP REPLACEMENT	0.00	2,421.11	82,000.00	2.95	784.80	784.80
601127	VALVE REPLACEMENT	0.00	0.00	20,000.00	0.00	0.00	0.00
601128	MCC REPLACEMENT	0.00	0.00	350,000.00	0.00	16,566.00	22,597.77
601132	EQUIPMENT REPLACEMENT	444,055.00	1,013,560.46	2,992,000.00	33.88	750,866.29	1,066,418.81
601201	MISCELLANEOUS	0.00	0.00	250,000.00	0.00	0.00	0.00
601311	FACILITY RENEWAL	72,732.91	87,108.61	980,000.00	8.89	48,758.39	101,605.91
601312	CLARIFIER RENEWAL	0.00	0.00	330,000.00	0.00	0.00	0.00
601313	WATER TOWER RENEWAL	0.00	282,006.77	200,000.00	141.00	11,557.48	11,557.48
601314	EQUIPMENT RENEWAL	0.00	0.00	382,500.00	0.00	0.00	0.00
601315	COLLECTION SYSTEM RENEWAL	0.00	286,157.02	768,000.00	37.26	242,433.30	695,379.15
602000	CONTROLS	0.00	0.00	0.00	0.00	10,375.27	10,375.27
614210	S SHORES SWR REHAB	0.00	0.00	0.00	0.00	12,169.49	18,708.49
CAPITAL PROJECTS		518,682.65	1,785,790.46	9,034,500.00	19.77	1,103,812.81	1,943,092.81
FUND BALANCE CONTRIBUTION							
599999	FUND BALANCE CONTRIBUTION	0.00	0.00	6,495,000.00	0.00	0.00	0.00
FUND BALANCE CONTRIBUTION		0.00	0.00	6,495,000.00	0.00	0.00	0.00
TOTAL EXPENDITURES		1,919,692.21	6,412,580.78	38,175,000.00	16.80	2,228,659.79	6,061,841.09

REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR
PERIOD ENDING 08/31/2023
% Fiscal Year Completed: 33.61

ACCOUNT	DESCRIPTION	ACTIVITY FOR	YTD BALANCE	2023-24	% BDGT	ACTIVITY FOR	YTD BALANCE
		MONTH 08/31/23	08/31/2023			MONTH 08/31/22	08/31/2022
		INCR (DECR)	NORM (ABNORM)	AMENDED BUDGET	USED	INCR (DECR)	NORM (ABNORM)
<hr/>							
TOTAL REVENUES - ALL FUNDS		2,395,583.82	10,626,141.53	38,175,000.00	27.84	4,303,364.81	10,855,440.85
TOTAL EXPENDITURES - ALL FUNDS		1,919,692.21	6,412,580.78	38,175,000.00	16.80	2,228,659.79	6,061,841.09
NET OF REVENUES & EXPENDITURES		<u>475,891.61</u>	<u>4,213,560.75</u>	<u>0.00</u>	<u>100.00</u>	<u>2,074,705.02</u>	<u>4,793,599.76</u>

PERIOD ENDING 08/31/2023

ACTIVE PROJECT REPORT

ACCOUNT	PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 08/31/23 INCR (DECR)	YTD BALANCE 08/31/2023 NORM (ABNORM)	2023-24 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
OTHER REVENUE								
402025	23ADM50	FRONT GATE CLAIM	13,903.00	13,903.00	0.00	100.00	0.00	(13,903.00)
402025	22MNT01	VEHICLE REPLAEMENT 2022	0.00	1,595.00	0.00	100.00	0.00	(1,595.00)
402025	21ADM50	FRONT GATE CLAIM	12,644.00	12,644.00	0.00	100.00	0.00	(12,644.00)
Net OTHER REVENUE			26,547.00	28,142.00	0.00	100.00	0.00	(28,142.00)
ADMINISTRATIVE EXPENSES								
504270	23ADM50	FRONT GATE CLAIM	0.00	0.00	0.00	0.00	13,903.00	(13,903.00)
504170	20ENG06	SOUTH SHORES INTECEPTOR REHAB	0.00	0.00	20,000.00	0.00	0.00	20,000.00
Net ADMINISTRATIVE EXPENSES			0.00	0.00	20,000.00	69.52	13,903.00	6,097.00
GENERAL CAPITAL								
505020	22ENG31	ADMINISTRATION BLDG - DESIGN	0.00	0.00	750,000.00	0.00	0.00	750,000.00
505010	23MIS01	COMPUTER EQUIPMENT - 2023	0.00	79.99	0.00	100.00	0.00	(79.99)
505050	22MNT03	DUMP TRUCK REPLACEMENT	0.00	0.00	150,000.00	0.00	0.00	150,000.00
605020	23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	0.00	3,000,000.00	0.00	0.00	3,000,000.00
Net GENERAL CAPITAL			0.00	79.99	3,900,000.00	0.00	0.00	3,899,920.01
OUTSIDE SERVICES								
503111	21ENG12	SOUTH SLUDGE LAGOON PH4 2021	0.00	0.00	40,000.00	0.00	0.00	40,000.00
503280	21CMP02	PDOP	0.00	0.00	40,000.00	102.02	40,808.75	(808.75)
503280	21CMP03	NR FEASIBILITY STUDY	0.00	0.00	100,000.00	0.00	0.00	100,000.00
503280	22CMP11	NR PROGRAM MANAGEMENT	33,676.15	56,150.65	430,000.00	39.64	114,291.85	259,557.50
503280	22CMP15	COMPREHENSIVE WRRF UPGRADE PLAN	120,421.69	236,944.19	350,000.00	69.52	6,382.67	106,673.14
503280	22CMP17	NR PILOT AND DEMONSTRATION TESTING	12,080.00	19,827.50	650,000.00	111.79	706,837.27	(76,664.77)
503280	21CMP01	NARP / WATERSHED DEVELOPMENT	72,223.07	73,483.07	325,000.00	32.18	31,093.22	220,423.71
503280	22CMP12	NR PRETREATMENT UPDATE	43,025.80	50,650.80	145,000.00	94.13	85,841.70	8,507.50
Net OUTSIDE SERVICES			281,426.71	437,056.21	2,080,000.00	68.38	985,255.46	657,688.33
CAPITAL PROJECTS								
601016	23MIS01	COMPUTER EQUIPMENT - 2023	802.24	16,855.24	40,000.00	42.42	111.00	23,033.76
601016	23MIS02	HARDWARE UPGRADES FOR SCADA	0.00	0.00	115,000.00	0.00	0.00	115,000.00
601016	23SAF01	SAFETY EQUIPMENT - 2023	0.00	1,900.00	25,000.00	7.60	0.00	23,100.00
601016	22ENG60	UST REMOVAL AND REPLACEMENT - FINLEY (0.00	0.00	25,000.00	0.00	0.00	25,000.00
601016	22LAB01	CENTRIFUGE	0.00	0.00	7,000.00	0.00	0.00	7,000.00
601016	23LAB01	LAB EQUIPMENT REPLACEMENT 2023	0.00	0.00	111,000.00	0.00	0.00	111,000.00
601026	20MNT01	VEHICLE REPLACEMENT	0.00	0.00	0.00	0.00	3,510.00	(3,510.00)
601026	21MNT01	VEHICLE REPLACEMENT 2021	0.00	0.00	117,000.00	24.75	28,963.00	88,037.00
601026	22MNT01	VEHICLE REPLAEMENT 2022	0.00	0.00	125,000.00	0.00	0.00	125,000.00
601026	23MNT01	VEHICLE REPLACEMENT - 2023	0.00	0.00	165,000.00	0.00	0.00	165,000.00
601016	21MNT08	LUBRICATION MANAGEMENT SYSTEM	0.00	0.00	10,000.00	0.00	0.00	10,000.00
601016	22COL12	SWITCH GEAR REPLACEMENT - DAMON	0.00	0.00	130,000.00	0.00	0.00	130,000.00
601016	23INT01	CHART RECORDERS	0.00	0.00	60,000.00	33.13	19,876.22	40,123.78
601016	23PRE01	AUTOMATIC SAMPLERS - 2023	0.00	0.00	40,000.00	0.00	0.00	40,000.00
601016	21I&C04	BLOWER BUILDING TRANSFER SWITCH	0.00	0.00	125,000.00	0.00	0.00	125,000.00
601016	22I&C02	ENERGY EFFICIENCY UPGRADES - 2022	0.00	0.00	15,000.00	0.00	0.00	15,000.00
601201	21ANX01	HARRISTOWN - NIANTIC EXTENSION	0.00	0.00	250,000.00	0.00	0.00	250,000.00
601124	22ENG45	PRIMARY CLARIFIER #5 MECHINISM REPLACI	1,092.50	4,085.00	1,160,000.00	98.19	1,134,900.00	21,015.00
601132	20ENG07	2021 DIGESTER IMPROVEMENTS	0.00	542,893.76	414,000.00	147.62	68,264.28	(197,158.04)
601132	21ENG19	GATE REPLACEMENT - 2021	0.00	0.00	800,000.00	0.00	0.00	800,000.00
601132	21ENG40	BIOSOLIDS TRANSFER PUMP	214,740.00	214,740.00	304,000.00	100.36	90,360.90	(1,100.90)
601132	21ENG41	CHANNEL AIR DIFFUSER REPLACEMENT	0.00	0.00	0.00	0.00	92,834.24	(92,834.24)
601132	22ENG44	GRIT CLASSIFIERS - EAST HEADWORKS	229,315.00	255,926.70	1,390,000.00	35.64	239,505.30	894,568.00
601132	23ENG19	FINAL CLARIFIER CHANNEL GATE REPLACEM	0.00	0.00	84,000.00	0.00	0.00	84,000.00

PERIOD ENDING 08/31/2023

ACTIVE PROJECT REPORT

ACCOUNT	PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 08/31/23 INCR (DECR)	YTD BALANCE 08/31/2023 NORM (ABNORM)	2023-24 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
601128	20ENG01	LAKE SHORE PUMP STATION RENEWAL	0.00	0.00	0.00	0.00	48.80	(48.80)
601111	21ADM50	FRONT GATE CLAIM	0.00	3,065.77	0.00	100.00	0.01	(3,065.78)
601111	22MNT02	ACTUATOR REPLACEMENT 2022	0.00	0.00	100,000.00	0.00	0.00	100,000.00
601111	23MNT30	MANLIFT REPLACEMENT	0.00	0.00	200,000.00	0.00	0.00	200,000.00
601126	21COL02	PUMP REPLACEMENT	0.00	0.00	82,000.00	101.37	83,121.08	(1,121.08)
601127	21COL03	LIFT STATION VALVE REPLACEMENT	0.00	0.00	20,000.00	0.00	0.00	20,000.00
601315	23COL04	PUMP RENEWAL - 2023 COLLECTION	0.00	0.00	0.00	0.00	7,541.15	(7,541.15)
601128	21I&C01	MCC REPLACEMENT - BLDG #210	0.00	0.00	0.00	0.00	18,143.51	(18,143.51)
601128	22I&C10	MCC REPLACEMENT - BLD 325 NORTH	0.00	0.00	125,000.00	0.00	0.00	125,000.00
601128	22I&C11	MCC REPLACEMENT BLD 54	0.00	0.00	100,000.00	0.00	0.00	100,000.00
601128	23I&C10	MCC REPLACEMENT - 325 SOUTH	0.00	0.00	125,000.00	0.00	0.00	125,000.00
601311	22ENG09	ROAD REPAIRS - 2022	25,000.00	25,000.00	25,000.00	751.96	162,991.10	(162,991.10)
601311	23ENG08	ROOF RESTORATION - 2023	2,581.98	2,581.98	50,000.00	5.36	99.28	47,318.74
601311	23ENG09	ROAD REPAIRS - 2023	0.00	0.00	175,000.00	0.00	0.00	175,000.00
601311	23ENG20	DIVERSION STRUCTURE RENEWAL - FC SOUT	0.00	0.00	180,000.00	0.00	0.00	180,000.00
601312	22ENG43	CLARIFIER COATINGS	0.00	0.00	240,000.00	0.00	0.00	240,000.00
601315	20ENG01	LAKE SHORE PUMP STATION RENEWAL	0.00	264,713.99	350,000.00	381.29	1,069,783.75	(984,497.74)
601315	22ENG11	EASTMORELAND LS REPLACEMENT	0.00	0.00	100,000.00	0.00	0.00	100,000.00
601315	22ENG50	FARIES PARK SEWER RELOCATION	0.00	0.00	200,000.00	0.00	0.00	200,000.00
601315	23ENG17	SEWER TELEVISIONING & RATING 2023	0.00	21,443.03	93,000.00	87.14	59,595.90	11,961.07
601111	21ADM50	FRONT GATE CLAIM	0.00	43,241.56	50,000.00	132.17	22,845.80	(16,087.36)
601311	20ADM04	DOOR LOCK SYSTEM	0.00	0.00	50,000.00	0.00	0.00	50,000.00
601311	20MNT05	BLOWER BUILDNG FILTER RENEWAL	0.00	0.00	50,000.00	0.00	0.00	50,000.00
601311	21MNT07	MAIN PLANT FENCE UPGRADES PHASE 1	45,150.93	59,526.63	60,000.00	316.00	130,073.37	(129,600.00)
601311	22MNT04	259 VALVE AND PUMP RENEWAL	0.00	0.00	70,000.00	41.46	29,025.00	40,975.00
601311	23MNT21	TUCKPOINTING - BISULFITE BUILDING	0.00	0.00	100,000.00	0.00	0.00	100,000.00
601312	22MNT43	REBUILD CLARIFIER DRIVE ASSEMBLY	0.00	0.00	90,000.00	0.00	0.00	90,000.00
601314	20MNT20	PLANT WATER PUMP#1 REHAB	0.00	0.00	40,000.00	0.00	0.00	40,000.00
601314	23MNT13	EFFLUENT PUMP #5 RENEWAL	0.00	0.00	50,000.00	0.00	0.00	50,000.00
601311	20MNT02	DOOR REPLACEMENT PROGRAM	0.00	0.00	100,000.00	0.00	0.00	100,000.00
601311	21I&C05	WYCKLES EAST LOADOUT BARGE CONTROL PN	0.00	0.00	0.00	0.00	95.22	(95.22)
601311	21MNT06	WYCKLES DECANT FACILITY RENEWAL	0.00	0.00	0.00	0.00	697.68	(697.68)
601311	22COL05	TRANSFER SWITCH AND FENCING - KMART L	0.00	0.00	20,000.00	0.00	0.00	20,000.00
601314	21COL04	LIFT STATION PUMP RENEWAL	0.00	0.00	45,000.00	0.00	0.00	45,000.00
601314	22COL03	VALVE REHAB - COLLECTION	0.00	0.00	60,000.00	0.00	0.00	60,000.00
601314	22COL04	PUMP RENEWAL - COLLECTION	0.00	0.00	62,500.00	0.00	0.00	62,500.00
601314	23COL04	PUMP RENEWAL - 2023 COLLECTION	0.00	0.00	125,000.00	0.00	0.00	125,000.00
601315	23COL07	AIR RELEASE VALVE RENEWAL - 2023	0.00	0.00	25,000.00	0.00	0.00	25,000.00
614210	20ENG06	SOUTH SHORES INTECEPTOR REHAB	0.00	0.00	0.00	0.00	11,062.51	(11,062.51)
614210	20ENG06	SOUTH SHORES INTECEPTOR REHAB	0.00	0.00	0.00	0.00	4,353.14	(4,353.14)
614210	20ENG06	SOUTH SHORES INTECEPTOR REHAB	0.00	0.00	0.00	0.00	354,283.44	(354,283.44)
Net CAPITAL PROJECTS			518,682.65	1,455,973.66	8,674,500.00	58.66	3,632,085.68	3,586,440.66
TOTAL REVENUES - ALL FUNDS			26,547.00	28,142.00	0.00	100.00	0.00	(28,142.00)
TOTAL EXPENDITURES - ALL FUNDS			800,109.36	1,893,109.86	14,674,500.00	44.46	4,631,244.14	8,150,146.00
NET OF REVENUES & EXPENDITURES			(773,562.36)	(1,864,967.86)	(14,674,500.00)	44.27	(4,631,244.14)	(8,178,288.00)

**SCHEDULE OF WPCRF LOANS
08/31/2023**

LOAN DATE	PROJECT	INTEREST RATE	LOAN BALANCE		ANNUAL PAYMENTS
			ORIGINAL	OUTSTANDING PRINCIPAL	
Jun-11	Wyckles PH 1	0.000	818,637	294,268	42,038
Jul-11	Wyckles PH II	0.000	793,557	305,214	40,695
Mar-12	Oreana	0.000	4,882,563	1,896,656	252,887
Dec-12	Stevens Creek	1.250	1,760,912	726,058	103,568
May-13	Argenta	1.250	5,870,416	2,804,125	308,874
Oct-13	Trestle	1.250	2,765,463	1,202,180	134,602
Dec-15	Digester Mixing	1.930	6,870,742	4,984,674	450,720
Mar-16	Sewer Rehab (Eastside Separation)	2.210	2,146,713	1,479,463	136,105
Jun-16	Sludge Thickening	1.995	5,130,373	3,371,683	306,100
Aug-16	Odor Control Ph 2	2.210	3,558,139	2,456,844	226,021
Jun-19	2017 SE36 Rehab	1.760	1,184,097	944,634	71,929
Oct-19	West Headworks	1.760	8,755,000	7,435,658	371,980
Nov-21	S Shores Sewer Lining	1.350	8,600,891	8,266,256	377,881
TOTAL			53,137,504	36,167,713	2,823,401

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

The Safety Committee met on Thursday, September 15. In attendance were Steve Doolin, David Cunningham, Latishia Greve, Ean Watson, Kent Newton, and David Boys. The Sanitary District has worked **1882** days without a lost-time accident and **855** since the last recordable injury as of this date.

The committee discussed the following items concerning the SDD facility:

- **Upcoming Training:** Working with the DFD for upcoming Trench training for late summer or early fall. Training will be held at the Macon County Law Enforcement training center as well as our site. Dates have not been confirmed, more details to follow soon.
- **October 11th:** St. Mary's occupational health will be on site to conduct annual Hearing test as well as Respirator physicals and fit test.
- **CDL Training:** Sam Mattox and Blake Dotson have completed CDL trainer certification. This training will allow them to teach others how to operate a commercial vehicle in compliance with federal regulations.
- The safety department will be purchasing Hazard Communication Pictogram placards for buildings to warn of hazardous areas in our facility.
- St. Louis Bridge Pump Station had a battery explode in the generator room. No one was present when the event happened. Battery inspections are planned for other areas now that this potential has been discovered.
- Wyckles Pump Station had a probe out alarm in the Diesel underground storage tank. During further inspection it was also discovered the pump handle needed to be replaced. Both were repaired.
- Last week a new vendor demonstrated different types of safety harnesses for our employees. We are looking into different manufactures and systems to provide employees with options to best fit different individuals.
- Harvest operations are beginning. As a result, employees are reminded to be cautious when driving in rural areas and to be aware of slow-moving farm equipment on the roads.
- Several safety observations in the digester area were noted by Ean Watson. They will require further investigation.

Next month's safety meeting will be held on 10/12/2023 at 2:30 p.m.

If you have any questions or suggestions, call me @ EXT: 237. Together we will have a safe workplace if everybody accepts that **SAFETY IS EVERYONES RESPONSIBILITY.**

****** SAFETY IS EVERYONE'S JOB ******

**Sanitary District of Decatur
2023 Proposed Tax Levy**

Fund	2022 Tax Levy			Max Rate	2023 Proposed Tax Levy			Extended Rate	Variance	
	Total Levy	Extended Levy	Levied Rate		Total Levy	Extended Levy	Levied Rate		2023 Proposed to 2022 Extension	Extended Rate
Corporate	\$810,000	\$810,081	0.06995	0.083	\$875,000	\$875,000	0.0745	0.0745	\$64,919	0.0045
Public Benefit	\$550,000	\$550,091	0.04750	0.050	\$585,000	\$585,000	0.0498	0.0498	\$34,909	0.0023
IMRF	\$150,000	\$150,088	0.01296	n/a	\$100,000	\$100,000	0.0085	0.0085	(\$50,088)	(0.0044)
Total Aggregate Levy	\$1,510,000	\$1,510,259	0.13041		\$1,560,000	\$1,560,000	0.1328	0.1328	\$49,741	0.0023
Bonds & Interest	\$2,417,000	\$2,441,244	0.20871		\$2,755,000	\$2,782,550	0.2345	0.2368	\$313,756	0.0281
Total Levy	\$3,927,000	\$3,951,504	0.34121		\$4,315,000	\$4,342,550	0.36721	0.3696	\$363,496	0.0283

Truth in Taxation and Estimated Tax Calculations:

Truth in Taxation	
2022 Aggregate Tax Levy	\$1,510,259
	(x105%)
Limiting Amount	\$1,585,772
2023 Tax Levy	\$1,560,000

3.29%
3.29%

Estimated Taxes / \$100 of Home Market Value	
Actual 2022 Tax Amount	\$0.114
Projected 2023 Tax Amount	\$0.1232
Homeowner exemption	22.17
Estimated homeowner tax amount = (Market Value * tax amount /100) -22.17	

EAV Projections	
2022 EAV	\$1,158,086,673
2023 EAV Projected Change	17,000,000
Projected 2023 EAV	\$1,175,086,673

1.47%

Estimated Taxes Median Owner Occupied Home Value of \$81,300	
Actual 2022 Tax Amount	\$72.00
Projected 2023 Tax Amount	\$77.48
Increase	\$5.49