Executive Director / CFO Report

January 28, 2026

Safety and Training

As of January 23, Sanitary District employees had worked 2,744 days without a lost-time accident and 126 days since the last recordable injury.

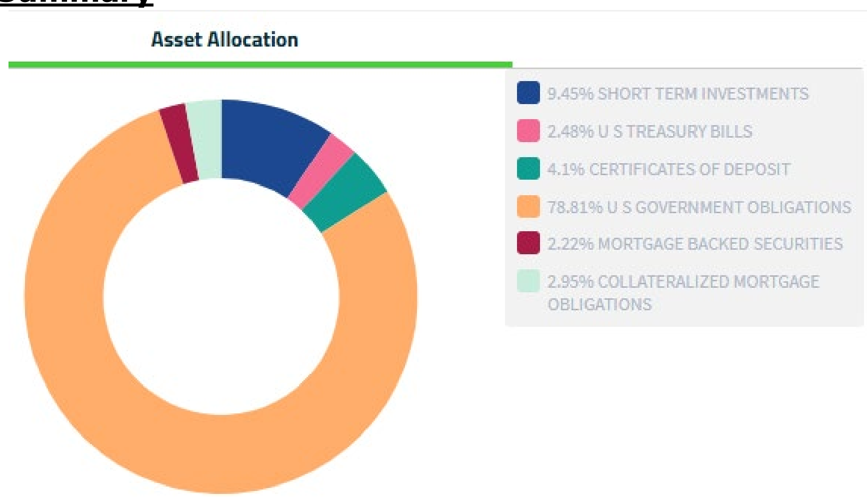
Anniversary, Awards and Recognitions

Zachary Drum	16 Years	Hailey Beals	3 Years
Brandi Rosenberger	4 Years	Michael Brandt	1 Year

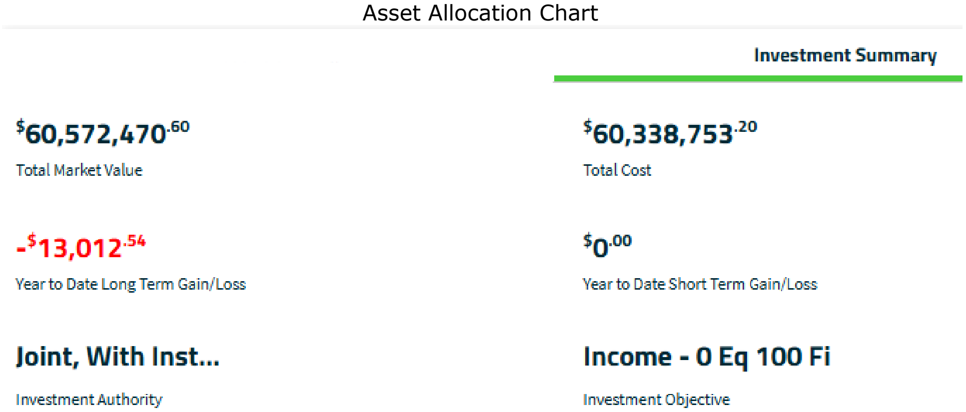
Labor Management

There was no Labor Management meeting in December

Investment Summary



Asset Allocation Chart



Investment Summary

Financial Summary as of 12/31/26

- Cash balances, all funds $ 33,219,935.71
- Investment balances, all funds $ 65,487,946.60
- Operation revenue is more than expense by $ 3,482,930.65 and total expenses is more than revenue from all sources by $ (4,187,024.34)

Debt Certificate Update

All of the proceeds from the Debt Certificate that was issued in 2024 for the Administrative Workforce Center and Lab have been expended. The funds were used in a timely manner and in compliance with federal tax code and no arbitrage reporting is required.

Check Fraud

We received additional information on the fraudulently cashed check. The financial institution that cashes or deposits the check is responsible for verifying the accuracy of the endorsement information. In this case the financial institution in Georgia deposited the check with a fraudulent endorsement. This was a breach of warranty, and that institution was obligated to return the funds—which is what occurred. It is up to that bank to decide if they wish to proceed with prosecution or recovery of the fraud.

Training

The Utility Management Conference is scheduled for March 25-27, 2026 in Charolotte, North Carolina. This is the premier conference for water industry management professionals and officials. The link to the draft conference program can be found here.
UMC 2026 Agenda

Budget Update

The 2025 Consumer Price Index for all urban customers (CPI-U) has been released and was set at 2.7%. This rate is two tenths of a percent lower than last year and slightly below the 10-year average of 3.0%.

The District continues to see higher than normal prices for some commodities and construction materials and is seeing vendors add surcharges for tariffs.

Budget Review

We would like to review the budget with trustees during the March Board Meeting unless the trustees desire to have a dedicated meeting on the Budget. Based on this time line the April meeting could be held on the third Wednesday of the month instead of the fourth as scheduled and Budget would be considered for approval in May.

Collective Bargaining Agreement Negotiation Update

We have had two bargaining sessions and have two more scheduled. This is a much appreciated change from prior negotiations that did not begin until the agreement was expired. We will meet in closed session with the Trustees to discuss the status

COVID Update
The District continues to participate in the Illinois Wastewater Surveillance System (IWSS). While the world has moved on from focusing on COVID it has not gone away. We are seeing the seasonal upswing in concentration of COVID virus in the wastewater samples as demonstrated in the chart below.

SARS-CoV-2 LEVELS IN WASTEWATER

Wastewater is analyzed using digital PCR (dPCR) to determine the concentration of the SARS-CoV-2 virus in a sample. The nucleocapsid protein (N) gene of the virus is targeted in the assay, and results are reported in gene copies per liter of starting wastewater.

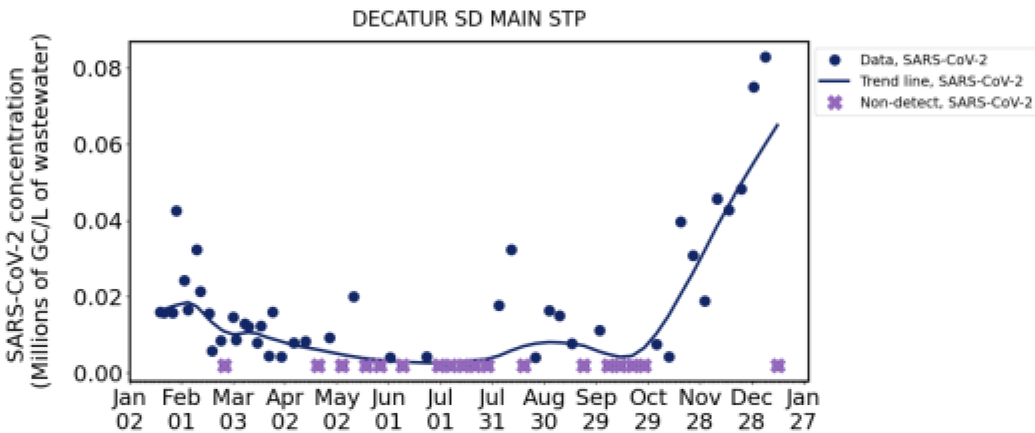


Figure 1. Time series plot of SARS-CoV-2 viral concentrations in millions of gene copies per liter (GC/L) of wastewater.

Please forward any questions or comments to:
Kent D Newton – PH. 217-462-9413 kentn@sddcleanwater.org

SANITARY DISTRICT OF DECATUR
BALANCE SHEET
For the Period Ending December 31, 2025

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	(3,555,651.36)	517,412.84	951,926.21	194,473.35	(891,767.90)	814,524.47	(2,511,257.13)	(32,114.42)	8,396,446.00	690,148.88	385,584.30	4,959,725.24
100041	SDD RETAINAGE ACCOUNT	193,788.34											193,788.34
100043	HICKORY POINT BANK MM	8,247,859.98	26,423.18		8,871.45	292,008.05	198,611.03	11,620.50		40,484.74			8,825,878.93
100045	BUSEY SECTION 125 ACCOUNT	32,343.64											32,343.64
100049	ILLINOIS TRUST MM	17,659,646.24	131,388.21		43,469.47		1,048,464.69	65,741.03		259,389.92			19,208,099.56
100051	ILLINOIS TRUST TERM	5,000,000.00											5,000,000.00
100100	INVESTMENTS	(4,161,893.43)	5,291,581.05	219,181.66	1,742,301.64		44,893,899.35	5,800,521.51		6,820,975.24	(117,968.72)	(651.70)	60,487,946.60
100210	GENERAL ACCOUNTS RECEIVABLE	2,641,427.35											2,641,427.35
100400	PREPAID EXPENSES	11,187.77											11,187.77
TOTAL ASSETS		**26,068,808.53**	**5,966,805.28**	**1,171,107.87**	**1,989,115.91**	**(599,759.85)**	**46,955,499.54**	**3,366,625.91**	**(32,114.42)**	**15,517,295.90**	**572,180.16**	**384,932.60**	**101,360,497.43**
LIABILITIES													
200626	FLEX PAYABLE	2,614.18											2,614.18
200700	DUE TO CITY	706,967.21											706,967.21
200720	DUE TO CONTRACTOR-LAND APP	193,788.34											193,788.34
200730	RETAINAGE PAYABLE	174,458.60				1,054,756.80	185,260.05						1,414,475.45
TOTAL LIABILITIES		**1,077,828.33**				**1,054,756.80**	**185,260.05**						**2,317,845.18**
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		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
Net of Revenues Vs Expenditures		(377,869.80)	131,688.22	74,269.70	57,329.98	(5,868,221.70)	(1,492,895.43)	829,510.92	(15,174.00)	2,032,579.90	56,825.27	384,932.60	(4,187,024.34)
Ending Fund Balance		24,990,980.20	5,966,805.28	1,171,107.87	1,989,115.91	(1,654,516.65)	46,770,239.49	3,366,625.91	(32,114.42)	15,517,295.90	572,180.16	384,932.60	99,042,652.25
TOTAL LIABILITIES & FUND BALANCE		**26,068,808.53**	**5,966,805.28**	**1,171,107.87**	**1,989,115.91**	**(599,759.85)**	**46,955,499.54**	**3,366,625.91**	**(32,114.42)**	**15,517,295.90**	**572,180.16**	**384,932.60**	**101,360,497.43**

SANITARY DISTRICT OF DECATUR

CASH & INVESTMENTS

12/31/2025

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	$ 8,504,752.45	$ 181,905.77	$ 139,220.71	$ 8,825,878.93	$ 372,887.17	0.2523%	3.03%	Hickory Point MM
Cash	NA	NA	4,826,319.20	125,134.74	8,271.30	4,959,725.24	NA	0.2417%	2.90%	General Account
Cash	10/24/2024	NA	6,867,827.41	113,393.30	(6,981,220.71)	-	$ 292,008.05	0.0000%	4.59%	Hickory Point Debt Service Escrow
Total		**$ 3,752,792.64**	**$ 20,198,899.06**	**$ 420,433.81**	**$ (6,833,728.70)**	**$ 13,785,604.17**	**$ 664,895.22**			

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	-	13,145,143.35	525,526.07	5,537,430.14	19,208,099.56	1,670,669.42	0.3259%	3.91%	Illinois Trust MM
5/6/2025	6/12/2024	5,000,000.00	5,000,000.00	230,947.95	(5,230,947.95)	-	230,947.95		4.62%	Illinois Trust Term
6/11/2025	6/12/2024	5,000,000.00	5,000,000.00	256,295.89	(5,256,295.89)	-	256,295.89		5.14%	Illinois Trust Term
9/5/2025	6/11/2025	5,000,000.00	-	50,186.30	(5,050,186.30)	-	50,186.30		4.26%	Illinois Trust Term
3/6/2026	9/5/2025	5,000,000.00	-	-	-	5,000,000.00	-		4.05%	Illinois Trust Term
Total		**$ 20,000,000.00**	**$ 23,145,143.35**	**$ 1,062,956.21**	**$ (10,000,000.00)**	**$ 24,208,099.56**	**$ 2,208,099.56**			

SANITARY DISTRICT OF DECATUR
Asset Detail As of 12/31/2025

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
FIRST BANK OF THE LAKE	4.25%	1/26/2026	99.79	510,000	501,053	8,947	508,944	7,892	2,550
FEDERAL HOME LOAN BANKS	0.50%	1/26/2026	100.03	250,000	250,000	0	250,068	68	10,625
UNITED STATES TREASURY NOTE	2.63%	1/31/2026	99.91	1,310,000	1,299,895	10,105	1,308,821	8,926	34,388
SOFI BANK, NATIONAL ASSOCIATION	4.30%	2/2/2026	100.04	250,000	250,000	0	250,098	98	10,750
FEDERAL FARM CREDIT BANKS	4.50%	2/6/2026	100.06	495,000	495,835	(835)	495,312	(523)	22,275
FEDERAL HOME LOAN BANKS	0.55%	2/12/2026	99.65	515,000	505,940	9,060	513,208	7,268	2,833
FEDERAL HOME LOAN BANKS	0.63%	2/24/2026	99.55	515,000	506,195	8,805	512,688	6,493	3,219
UNITED STATES TREASURY NOTES	2.50%	2/28/2026	99.81	120,000	118,802	1,198	119,766	964	3,000
FEDERAL HOME LOAN BANKS	1.00%	3/23/2026	99.43	1,535,625	1,512,302	23,323	1,526,826	14,524	15,356
GEORGIA BANKING COMPANY	4.95%	3/27/2026	100.25	245,000	245,000	0	245,615	615	12,128
FEDERAL FARM CREDIT BANKS	5.40%	4/13/2026	100.46	240,000	241,558	(1,558)	241,094	(464)	12,960
WELLS FARGO AND CO	4.25%	4/29/2026	100.14	250,000	250,000	0	250,355	355	10,625
UNITED STATES TREASURY NOTES	2.38%	4/30/2026	99.63	1,310,000	1,298,787	11,213	1,305,114	6,326	31,113
UNITED STATES TREASURY NOTES	2.13%	5/31/2026	99.40	150,000	150,930	(930)	149,102	(1,828)	3,188
CAPITAL ONE	4.70%	6/22/2026	100.47	245,000	245,000	0	246,156	1,156	11,515
UBS BANK USA	4.65%	6/22/2026	100.21	250,000	250,000	0	250,518	518	10,375
SAFRA NATL BANK NEW YORK	4.15%	6/22/2026	100.48	245,000	245,000	0	246,166	1,166	11,393
BMW BK	4.65%	6/23/2026	100.45	245,000	245,000	0	246,107	1,107	11,393
DISCOVER BK	4.70%	6/23/2026	100.50	245,000	245,000	0	246,227	1,227	11,515
UNITED STATES TREASURY NOTES	1.88%	7/31/2026	99.04	1,335,000	1,306,314	28,686	1,322,237	15,923	25,031
UNITED STATES TREASURY NOTES	1.50%	8/15/2026	98.74	215,000	209,474	5,526	212,285	2,810	3,225
UNITED STATES OF AMERICA	0.00%	9/3/2026	97.72	1,545,000	1,499,931	45,069	1,509,789	9,858	-
FEDERAL NATIONAL MTG ASSN ASSOCIATION	1.88%	9/24/2026	98.77	1,265,000	1,245,772	19,228	1,249,491	3,719	23,719
UNITED STATES TREASURY NOTES	1.13%	10/31/2026	97.99	1,365,000	1,325,908	39,092	1,337,550	11,642	15,356
UNITED STATES TREASURY NOTES	2.00%	11/15/2026	98.68	150,000	151,494	(1,494)	148,020	(3,474)	3,000
UNITED STATES TREASURY NOTES	1.75%	12/31/2026	98.29	120,000	116,962	3,038	117,942	980	2,100
UNITED STATES TREASURY NOTES	1.50%	1/31/2027	97.87	1,365,000	1,314,980	50,020	1,335,885	20,905	20,475
FEDERAL HOME LOAN BANKS	0.90%	2/26/2027	97.05	1,290,000	1,246,475	43,525	1,251,945	5,470	11,610
UNITED STATES OF AMERICA NOTES	1.88%	2/28/2027	98.16	1,528,000	1,493,918	34,082	1,499,824	5,905	28,650
UNITED STATES TREASURY NOTES	0.63%	3/31/2027	96.55	225,000	213,927	11,073	217,231	3,304	1,406
UNITED STATES TREASURY NOTES	2.75%	4/30/2027	99.04	1,310,000	1,286,532	23,468	1,297,359	10,826	36,025
UNITED STATES TREASURY NOTES	0.50%	5/31/2027	95.92	150,000	148,125	1,875	143,883	(4,242)	750

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
UNITED STATES TREASURY NOTES	3.25%	6/30/2027	99.66	1,000,000	987,132	12,868	996,640	9,508	32,500
UNITED STATES TREASURY NOTES	2.75%	7/31/2027	98.88	1,315,000	1,284,743	30,257	1,300,259	15,515	36,163
UNITED STATES TREASURY NOTES	3.13%	8/31/2027	99.43	205,000	201,429	3,571	203,840	2,411	6,406
UNITED STATES OF AMERICA	3.50%	9/30/2027	100.03	1,497,000	1,495,304	1,696	1,497,464	2,160	52,395
UNITED STATES TREASURY NOTE	0.50%	10/31/2027	94.77	1,350,000	1,261,546	88,454	1,279,341	17,795	6,750
UNITED STATES TREASURY NTS	2.25%	11/15/2027	97.79	150,000	153,026	(3,026)	146,690	(6,336)	3,375
UNITED STATES TREASURY NOTES	0.63%	12/31/2027	94.55	120,000	111,599	8,401	113,456	1,858	750
UNITED STATES TREASURY NOTE	0.75%	1/31/2028	94.57	725,000	670,525	54,475	685,604	15,079	5,438
UNITED STATES TREASURY NOTES	4.00%	2/29/2028	101.06	250,000	246,003	3,997	252,658	6,655	10,000
FEDERAL FARM CREDIT BANK	4.38%	3/10/2028	101.70	500,000	501,036	(1,036)	508,500	7,464	21,875
UNITED STATES TREASURY NOTES	1.25%	3/31/2028	95.20	225,000	210,497	14,504	214,189	3,692	2,813
UNITED STATES TREASURY NOTES	1.25%	4/30/2028	95.02	710,000	665,191	44,809	674,642	9,451	8,875
FEDERAL FARM CREDIT BANK	1.22%	5/5/2028	94.70	502,000	465,968	36,032	475,389	9,421	6,124
UNITED STATES TREASURY NOTE	2.88%	5/15/2028	98.60	150,000	155,745	(5,745)	147,897	(7,848)	4,313
UNITED STATES TREASURY NOTES	4.00%	6/30/2028	101.20	250,000	246,169	3,831	252,988	6,819	10,000
UNITED STATES TREASURY NOTES	1.00%	7/31/2028	93.86	725,000	665,742	59,258	680,456	14,714	7,250
FEDERAL FARM CREDIT BANK	4.25%	8/7/2028	101.76	260,000	265,461	(5,461)	264,566	(895)	11,050
UNITED STATES TREASURY NOTES	2.88%	8/15/2028	98.42	265,000	251,730	13,270	260,818	9,088	7,619
FEDERAL FARM CREDIT BANKS	1.30%	9/20/2028	94.03	560,000	514,021	45,979	526,568	12,547	7,280
FEDERAL NATL MTG ASSN	3.75%	9/25/2028	100.00	747,000	747,000	0	746,963	(37)	28,013
UNITED STATES TREASURY NOTES	4.63%	9/30/2028	102.86	120,000	121,175	(1,175)	123,431	2,256	5,550
UNITED STATES TREASURY NOTES	1.38%	10/31/2028	94.24	715,000	664,198	50,802	673,830	9,632	9,831
FEDERAL FARM CREDIT BANK	4.63%	11/13/2028	102.69	475,000	489,992	(14,992)	487,754	(2,238)	21,969
FIRST GUARANTY BANK	3.70%	11/14/2028	99.80	250,000	250,000	0	249,495	(505)	9,250
UNITED STATES TREASURY BDS	5.25%	11/15/2028	104.68	150,000	167,190	(17,190)	157,014	(10,176)	7,875
UNITED STATES TREASURY NOTES	1.38%	12/31/2028	93.92	556,000	513,620	42,380	522,206	8,586	7,645
FEDERAL FARM CREDIT BANKS	4.13%	1/11/2029	101.61	258,000	257,690	310	262,162	4,471	10,643
UNITED STATES TREASURY 1.75% NTS	1.75%	1/31/2029	94.79	485,000	448,716	36,284	459,727	11,011	8,488
UNITED STATES TREASURY NOTES	2.63%	2/15/2029	97.27	665,000	637,642	27,358	646,865	9,223	17,456
FEDERAL HOME LOAN BANKS	4.50%	3/9/2029	102.81	250,000	252,703	(2,703)	257,023	4,319	11,250
FEDERAL HOME LOAN BANKS	1.02%	4/26/2029	91.51	500,000	439,835	60,165	457,565	17,730	5,100
UNITED STATES TREASURY NOTES	2.88%	4/30/2029	97.84	655,000	633,634	21,366	640,826	7,192	18,831

SANITARY DISTRICT OF DECATUR
Asset Detail As of 12/31/2025

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
UNITED STATES TREASURY NOTES	2.38%	5/15/2029	96.20	150,000	154,621	(4,621)	144,293	(10,328)	3,563
UNITED STATES TREASURY NOTES	2.75%	5/31/2029	97.37	529,000	505,312	23,688	515,071	9,760	14,548
FEDERAL FARM CREDIT BANKS	1.59%	6/14/2029	93.37	555,000	507,884	47,116	518,192	10,308	8,825
UNITED STATES TREASURY NTS	2.63%	7/31/2029	96.77	670,000	639,862	30,138	648,332	8,470	17,588
UNITED STATES TREASURY	1.63%	8/15/2029	93.40	544,000	506,432	37,568	508,107	1,675	8,840
FEDERAL HOME LOAN BANKS CONS BD	3.50%	9/14/2029	99.64	500,000	486,454	13,546	498,180	11,726	17,500
UNITED STATES TREASURY NOTES	4.00%	10/31/2029	101.37	625,000	629,069	(4,069)	633,569	4,500	25,000
FEDERAL HOME LOAN BANK	2.18%	11/6/2029	94.49	485,000	437,857	47,143	458,262	20,405	10,573
UNITED STATES TREASURY NTS	1.75%	11/15/2029	93.45	150,000	151,364	(1,364)	140,174	(11,191)	2,625
FEDERAL FARM CREDIT BANK	2.06%	12/18/2029	93.85	535,000	506,795	28,205	502,092	(4,703)	11,021
FEDERAL FARM CREDIT BANK	2.12%	2/5/2030	94.06	550,000	501,673	48,327	517,341	15,668	11,660
UNITED STATES TREASURY BDS	6.25%	5/15/2030	110.34	150,000	180,921	(30,921)	165,504	(15,417)	9,375
FEDERAL FARM CREDIT BANKS	1.74%	6/3/2030	91.93	570,000	510,949	59,051	523,990	13,041	9,918
FEDERAL FARM CREDIT BANK	1.04%	7/8/2030	88.73	500,000	427,044	72,956	443,625	16,581	5,200
FEDERAL FARM CREDIT BANKS	1.70%	8/16/2030	90.92	555,000	490,108	64,892	504,617	14,509	9,435
FEDERAL FARM CREDIT BANK	1.24%	9/3/2030	89.38	265,000	228,858	36,142	236,865	8,007	3,286
FEDERAL HOME LOAN BANKS	1.19%	10/1/2030	88.66	600,000	509,378	90,622	531,966	22,588	7,140
UNITED STATES TREASURY NOTES	0.88%	11/15/2030	87.50	150,000	144,466	5,534	131,256	(13,210)	1,313
UNITED STATES TREASURY NOTES (B-2031)	1.13%	2/15/2031	88.14	925,000	904,363	20,637	815,267	(89,096)	10,406
UNITED STATES TREASURY NTS	1.63%	5/15/2031	89.69	625,000	527,176	97,824	560,569	33,393	10,156
FEDERAL HOME LOAN BANKS	4.88%	9/12/2031	105.05	500,000	490,772	9,228	525,265	34,493	24,375
FEDERAL FARM CREDIT BANKS	3.10%	2/17/2032	94.91	580,000	510,395	69,605	550,501	40,106	17,980
FEDERAL FARM CREDIT BANKS	3.25%	7/28/2032	95.91	580,000	509,858	70,142	556,261	46,403	18,850
UNITED STATES TREASURY NOTES	4.13%	11/15/2032	101.30	525,000	499,940	25,060	531,809	31,870	21,656
UNITED STATES TREASURY NOTES	3.50%	2/15/2033	97.34	550,000	501,159	48,841	535,370	34,211	19,250
FEDERAL HOME LOAN BANKS	1.60%	2/25/2033	84.11	196,000	158,112	37,888	164,863	6,752	3,136
FEDERAL FARM CREDIT BANK	4.00%	4/20/2033	99.67	550,000	505,758	44,242	548,207	42,449	22,000
UNITED STATES TREASURY NOTES	3.88%	8/15/2033	99.34	540,000	502,987	37,013	536,436	33,449	20,925
FEDERAL NATL MTG ASSN	2.50%	7/1/2036	94.71	534,926	559,082	(24,155)	506,607	(52,474)	13,373
FEDERAL HOME LOAN MTG CORP	1.50%	9/1/2036	90.78	910,648	920,178	(9,530)	826,641	(93,537)	13,660
FEDERAL HOME LOAN MTG CORP	1.50%	2/25/2051	83.75	1,073,548	1,080,389	(6,841)	899,060	(181,329)	16,103
GOVERNMENT NATL MTG ASSN	1.75%	9/20/2051	89.50	973,527	990,259	(16,733)	871,311	(118,949)	17,037

SANITARY DISTRICT OF DECATUR
Asset Detail   As of 12/31/2025

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
GOLDMAN SACHS FINANCIAL SQUARE TREASURY SOLUTIONS INSTITUTIONAL CLASS	3.70%		100.00	7,916,100	7,916,100	0	7,916,100	0	292,896
AVERAGE or TOTAL FOR ALL ASSETS	2.30%	3.21	97.18	54,520,274	52,571,847	1,948,427	52,772,049	200,202	1,211,734

STATE REPLACEMENT TAX
FISCAL YEAR 2025-2026
12/31/2025

Date	Amount Received	IMRF	Public Benefit	Water Quality	General
5/8/25	$ 125,923.34	$ 9,005.24	$ 28,082.13	$ 651.70	$ 88,184.27
7/9/25	90,780.55				90,780.55
8/11/25	15,597.97				15,597.97
10/9/25	93,987.19				93,987.19
12/8/25	74,458.65				74,458.65
					-
					-
					-
Total	**$ 400,747.70**	**$ 9,005.24**	**$ 28,082.13**	**$ 651.70**	**$ 363,008.63**
		70-00.00-402011	25-00.00-402011	75-00.00-402011	10-00.00-402011

MACON COUNTY TAX
FISCAL YEAR 2025-2026
12/31/2025

Date	Amount Received	Debt Service	IMRF	Public Benefit	Water Quality	General
7/14/25	$ 2,244,357.77	$ 1,416,514.61	$ 56,590.98	$ 308,500.87	$ 197,964.01	$ 264,787.30
8/13/25	320,879.80	202,521.60	8,090.91	44,106.92	28,303.26	37,857.11
9/12/25	801,809.11	506,057.61	20,217.44	110,213.63	70,723.73	94,596.70
10/10/25	870,102.26	549,160.47	21,939.43	119,600.94	76,747.54	102,653.88
11/20/25	126,909.26	80,098.11	3,199.99	17,444.46	11,194.06	14,972.64
Total	**$ 4,364,058.20**	**$ 2,754,352.40**	**$ 110,038.75**	**$ 599,866.83**	**$ 384,932.59**	**$ 514,867.62**
		50-00.00-402001	70-00.00-402001	25-00.00-402001	75-00.00-402001	10-00.00-402001

REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR
PERIOD ENDING 12/31/2025
% Fiscal Year Completed: 67.12

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	YTD BALANCE 12/31/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	YTD BALANCE 12/31/2024 NORM (ABNORM)
Revenues							
TAXES							
402001	PROPERTY TAX	0.00	4,364,058.20	4,345,250.00	100.43	0.00	4,255,343.29
402011	REPLACEMENT TAX	74,458.65	400,747.70	487,650.00	82.18	31,722.98	439,484.08
TAXES		74,458.65	4,764,805.90	4,832,900.00	98.59	31,722.98	4,694,827.37
USER FEES							
402002	PENALTIES	0.00	366,000.00	30,000.00	1,220.00	0.00	43,000.00
402003	INDUSTRIAL USER CHARGE	1,400,749.42	10,939,865.69	16,382,300.00	66.78	1,398,411.80	10,679,918.23
402005	USER CHARGE	549,707.95	3,808,160.23	5,566,450.00	68.41	462,309.63	3,636,570.25
USER FEES		1,950,457.37	15,114,025.92	21,978,750.00	68.77	1,860,721.43	14,359,488.48
OTHER REVENUE							
402007	GRANT INCOME	0.00	8,969.00	0.00	100.00	0.00	8,723.00
402015	OPERATIONS OF PUMP STATION	0.00	69,916.98	144,600.00	48.35	34,821.08	104,084.75
402019	INTEREST INCOME	246,320.75	2,786,393.65	3,173,500.00	87.80	271,744.62	2,020,858.06
402020	ANNEXATION INCOME	0.00	5,855.32	2,000.00	292.77	0.00	15,360.00
402025	OTHER INCOME	4,375.00	123,460.55	153,000.00	80.69	376.86	236,889.24
402027	WASTE HAULER MANIFEST INCOME	8,085.35	96,081.19	88,000.00	109.18	7,212.26	91,671.06
402028	SEWER PERMIT INCOME	13,364.80	102,878.80	145,000.00	70.95	13,370.80	98,824.60
412259	ARGENTA	0.00	103,592.27	210,300.00	49.26	0.00	100,575.02
412260	OREANA	0.00	68,901.71	137,800.00	50.00	0.00	68,901.71
OTHER REVENUE		272,145.90	3,366,049.47	4,054,200.00	83.03	327,525.62	2,745,887.44
TRANSFER IN							
402030	INTERFUND TRANSFER	0.00	0.00	527,000.00	0.00	0.00	0.00
499999	PRIOR YEAR PROCEEDS	0.00	0.00	34,444,150.00	0.00	0.00	0.00
TRANSFER IN		0.00	0.00	34,971,150.00	0.00	0.00	0.00
NON OPERATING REVENUE							
402010	SALE OF BONDS	0.00	0.00	0.00	0.00	0.00	8,050,000.00
402026	INVESTMENTS GAIN/LOSS	943.37	3,630.44	0.00	100.00	(604.82)	(3,457.77)
412181	STATE OF ILLINOIS - E SIDE REHAB	0.00	0.00	4,075,000.00	0.00	0.00	0.00
NON OPERATING REVENUE		943.37	3,630.44	4,075,000.00	0.09	(604.82)	8,046,542.23
TOTAL REVENUES		2,298,005.29	23,248,511.73	69,912,000.00	33.25	2,219,365.21	29,846,745.52
Expenditures							
PERSONNEL							
501010	SALARIES	421,011.03	2,982,917.63	4,654,200.00	64.09	392,983.74	2,955,088.02
501020	OVERTIME	12,139.10	60,180.03	110,800.00	54.31	11,269.00	78,664.17
501025	ON-CALL	0.00	0.00	62,700.00	0.00	0.00	0.00
501030	FICA	24,958.81	177,013.98	296,200.00	59.76	23,258.47	176,708.97
501040	IMRF	9,586.73	5,753.75	141,000.00	4.08	3,366.61	5,377.74
501050	HEALTH - MEDICAL - LIFE	64,323.72	519,660.15	1,044,500.00	49.75	64,921.85	512,263.11
501070	PHY EXAM-PRE EMPLOY-DRUG TEST	2,862.35	5,073.16	10,000.00	50.73	3,808.50	5,839.25
501080	WORKERS COMPENSATION INSURANCE	6,878.00	50,551.00	81,000.00	62.41	6,239.00	49,751.00
501090	UNEMPLOYMENT PAYMENT	0.00	0.00	1,000.00	0.00	0.00	0.00
501100	POST EMPLOYMENT HEALTH PLAN	5,500.00	44,500.00	73,200.00	60.79	5,200.00	43,500.00
501113	MEDICARE	5,947.90	41,509.17	71,000.00	58.46	5,554.50	41,442.13
507010	IMRF - DISTRICT	0.00	62,218.72	141,000.00	44.13	0.00	20,132.08
PERSONNEL		553,207.64	3,949,377.59	6,686,600.00	59.06	516,601.67	3,888,766.47

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	YTD BALANCE 12/31/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	YTD BALANCE 12/31/2024 NORM (ABNORM)
Expenditures							
SUPPLIES							
502010	POLYMER	0.00	39,879.70	80,000.00	49.85	12,949.92	38,849.76
502041	PLANT CHEMICALS	0.00	22,693.98	65,000.00	34.91	3,474.58	18,535.72
502050	VEHICLE SUPPLIES	1,150.06	15,436.01	33,750.00	45.74	5,148.94	17,149.08
502061	PIPE & PIPE SUPPLIES	663.14	6,190.08	24,000.00	25.79	2,775.22	8,650.54
502062	ELECTRICAL SUPPLIES	1,156.45	38,779.49	47,500.00	81.64	3,768.39	39,002.18
502063	CONSTRUCTION SUPPLIES	568.90	2,600.02	18,500.00	14.05	20.98	5,745.56
502064	TELEPHONE & RADIO SUPPLIES	0.00	1,149.37	7,950.00	14.46	0.00	2,175.89
502065	HAND TOOLS	1,536.87	7,222.14	28,300.00	25.52	1,517.25	7,830.46
502066	INSTRUMENTATION SUPPLIES	4,395.35	19,985.06	42,500.00	47.02	967.37	7,042.19
502067	PERSONAL SUPPLIES	1,148.28	6,424.49	31,200.00	20.59	465.08	6,251.46
502068	MECHANICAL SUPPLIES	2,323.80	30,074.30	49,000.00	61.38	940.45	14,535.99
502069	BUILDING SUPPLIES	0.00	569.73	10,000.00	5.70	528.10	528.10
502071	SAFETY INCENTIVE PROGRAM	0.00	0.00	9,500.00	0.00	0.00	0.00
502073	SAFETY SUPPLIES & MATERIALS	1,531.10	5,968.98	21,500.00	27.76	289.25	3,629.48
502074	SAFETY PPE REIMBURSEMENT	149.99	1,503.71	10,000.00	15.04	150.00	2,462.60
502080	JANITORIAL SUPPLIES	1,219.52	6,340.35	12,500.00	50.72	1,644.84	7,193.90
502100	LABORATORY SUPPLIES	2,168.40	38,842.26	87,000.00	44.65	5,752.36	43,348.20
502110	ENGINEERING-DRAFTING SUPPLIES	0.00	0.00	1,500.00	0.00	0.00	967.10
502140	FUELS & LUBRICANTS	9,841.53	95,912.31	183,300.00	52.33	4,710.87	87,485.94
502150	GROUNDS KEEPING SUPPLIES	2,604.68	7,643.19	15,400.00	49.63	343.46	7,209.68
502160	PAINT & PAINTING SUPPLIES	7,700.45	17,155.39	32,500.00	52.79	176.11	478.65
502170	ODOR CONTROL CHEMICALS	0.00	19,474.99	35,000.00	55.64	0.00	12,514.79
502180	OPERATING SUPPLIES	0.00	0.00	4,000.00	0.00	0.00	14.97
502190	DISINFECTION SUPPLIES	0.00	403,018.82	394,900.00	102.06	0.00	381,054.32
502195	NEUTRALIZATION SUPPLIES	0.00	115,153.44	200,000.00	57.58	5,231.07	118,203.94
502200	MACERATOR MAINTENANCE	0.00	17,738.29	24,400.00	72.70	0.00	17,076.02
502210	PUMP MAINTENANCE	13,851.00	80,733.52	125,000.00	64.59	0.00	26,963.91
502220	VALVE MAINTENANCE	0.00	10,343.58	40,000.00	25.86	4,449.99	5,612.69
502225	ROTARY DRUM THICKENER MAINTENANCE	0.00	5,548.21	18,500.00	29.99	0.00	3,232.78
502230	MIXER MAINTENANCE	0.00	0.00	12,500.00	0.00	0.00	0.00
502235	VFD/SOFT START MAINTENANCE	0.00	8,408.62	20,000.00	42.04	0.00	0.00
502240	ACTUATOR MAINTENANCE	0.00	10,954.31	16,000.00	68.46	0.00	75.48
502250	PLC MAINTENANCE	986.40	1,982.03	14,000.00	14.16	0.00	2,367.46
502260	MAG TUBE MAINTENANCE	0.00	12,470.85	24,500.00	50.90	0.00	0.00
502270	PLUMBING SUPPLIES	1,676.64	8,039.62	10,000.00	80.40	3,060.64	5,919.75
502280	CONDUIT AND WIRE SUPPLIES	0.00	4,014.98	25,000.00	16.06	463.20	12,460.43
502290	HARDWARE	6.12	2,879.39	7,000.00	41.13	0.00	1,711.28
502810	PUMP STATION MAINTENANCE	1,475.00	53,421.36	92,000.00	58.07	13,224.03	48,545.91
502820	INTERCEPTOR & FORCEMAIN MAIN	0.00	22,981.86	50,000.00	45.96	3,793.70	38,067.42
502830	CSO FACILITY MAINTENANCE	592.00	27,905.42	53,000.00	52.65	14,645.56	18,009.14
502840	PRE-TREATMENT SUPPLIES	0.00	2,300.70	18,500.00	12.44	0.00	4,909.24
509010	TRANSFER HYPOCHLORITE TO GEN	0.00	651.70	386,000.00	0.17	0.00	651.70
SUPPLIES		56,745.68	1,172,392.25	2,381,200.00	49.24	90,491.36	1,016,463.71
UTILITIES							
503010	NATURAL GAS	11,186.48	26,754.86	95,000.00	28.16	9,351.08	23,593.77
503020	TELEPHONE SERVICE	3,004.58	28,251.59	46,400.00	60.89	3,533.99	26,917.83
503040	ELECTRICITY	134,157.04	873,610.05	1,280,000.00	68.25	28,812.26	645,276.18
503050	WATER	3,472.46	23,446.38	38,500.00	60.90	2,583.84	18,307.77
UTILITIES		151,820.56	952,062.88	1,459,900.00	65.21	44,281.17	714,095.55
OUTSIDE SERVICES							
503060	GROUNDSKEEPING SERVICES	0.00	11,000.00	12,500.00	88.00	0.00	418.24
503070	OUTSIDE LABORATORY SERVICES	1,441.50	12,638.80	29,000.00	43.58	1,131.80	10,787.70
503072	SAFETY EQUIPMENT MAINTENANCE SERVICE	817.20	6,200.94	18,900.00	32.81	330.42	12,309.65

PERIOD ENDING 12/31/2025

% Fiscal Year Completed: 67.12

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	YTD BALANCE 12/31/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	YTD BALANCE 12/31/2024 NORM (ABNORM)
Expenditures							
503080	REFUSE & GRIT	6,144.68	62,222.61	85,000.00	73.20	5,169.98	52,233.04
503091	ELECTRICAL MAINTENANCE SERVICE	0.00	6,439.51	27,500.00	23.42	0.00	10,265.84
503092	INSTRUMENTATION MAINTENANCE SERVICE	0.00	0.00	12,000.00	0.00	0.00	7,794.18
503093	MECHANICAL MAINTENANCE SERVICE	0.00	38,373.22	113,900.00	33.69	1,834.75	58,555.46
503094	TELEPHONE & RADIO MAINTENANCE SERVICE	0.00	0.00	2,000.00	0.00	0.00	423.70
503095	VEHICLE - OUTSIDE SERVICES	9,600.87	53,355.98	72,200.00	73.90	12,473.42	34,668.57
503096	JANITORIAL SERVICES	0.00	19.98	5,000.00	0.40	0.00	13,744.99
503097	REPAIR & CALIBRATION - LAB SERVICE	0.00	262.40	2,400.00	10.93	0.00	257.07
503111	LAND APPLICATION - CONTRACT	322,339.93	1,552,782.32	1,540,000.00	100.83	0.00	1,161,358.33
503113	LAND APPLICATION - EQUIP MAINT	2,061.09	16,274.89	17,500.00	93.00	0.00	11,957.75
503120	RENTAL EQUIPMENT	5,756.65	17,645.40	42,500.00	41.52	1,445.65	12,342.14
503130	PUMP REPAIR SERVICES	0.00	5,395.40	95,000.00	5.68	0.00	27,293.31
503140	MOTOR REPAIR SERVICES	0.00	0.00	37,500.00	0.00	0.00	26,308.96
503142	DATA PROCESSING MAINTENANCE	(785.86)	79,964.73	152,100.00	52.57	3,785.24	104,950.44
503143	DATA PROCESSING SOFTWARE	2,060.69	9,542.14	12,000.00	79.52	0.00	11,065.65
503144	DATA PROCESSING PROGRAMING	414.50	2,901.50	20,000.00	14.51	414.50	2,901.50
503150	HVAC SERVICES	0.00	6,822.04	60,500.00	11.28	0.00	8,925.97
503160	BLOWER MAINTENANCE SERVICE	0.00	32,064.00	35,000.00	91.61	4,890.00	34,250.74
503180	OFFICE EQUIPMENT MAINTENANCE	0.00	0.00	1,500.00	0.00	0.00	591.58
503280	PROFESSIONAL & CONSULTANTS	504,868.84	778,724.59	5,260,000.00	14.80	13,875.33	607,914.99
503380	RESEARCH	0.00	0.00	60,000.00	0.00	0.00	4,048.95
OUTSIDE SERVICES		854,720.09	2,692,630.45	7,714,000.00	34.91	45,351.09	2,215,368.75
ADMINISTRATIVE EXPENSES							
504010	POSTAGE	20.99	1,292.19	3,500.00	36.92	442.08	2,272.79
504030	OFFICE SUPPLIES	747.82	3,595.37	7,400.00	48.59	35.71	2,602.02
504060	PRINTING AND REPRODUCTION	0.00	2,777.89	14,200.00	19.56	566.33	5,035.95
504070	ADVERTISING	0.00	2,799.14	18,050.00	15.51	2,116.37	7,403.88
504074	SAFETY TRAINING MATERIALS	0.00	0.00	3,000.00	0.00	0.00	0.00
504091	TRANSPORTATION	0.00	1,262.78	17,750.00	7.11	0.00	2,596.58
504092	LODGING	0.00	9,867.26	38,000.00	25.97	0.00	4,774.44
504093	MEALS	481.77	7,193.19	29,600.00	24.30	376.69	8,781.90
504101	TRAINING - EDUCATION-TUITION	0.00	0.00	5,100.00	0.00	0.00	3,250.00
504102	TRAINING - EDUCATION-REGIST	6,753.00	38,352.01	118,250.00	32.43	4,060.81	44,865.13
504103	TRAINING - EDUCATION-MATERIAL	0.00	100.00	800.00	12.50	0.00	0.00
504110	MEMBERSHIP FEES	149.00	17,983.85	35,650.00	50.45	424.00	14,180.49
504120	BOOKS-PERIODICALS-SUBSCRIPT	0.00	5,234.20	8,000.00	65.43	0.00	4,984.96
504130	INSURANCE	0.00	150,257.33	190,000.00	79.08	1,162.00	95,896.50
504140	JUDGEMENTS - CLAIMS - FINES	0.00	0.00	5,000.00	0.00	0.00	0.00
504160	APPRAISERS FEES	0.00	0.00	39,000.00	0.00	0.00	0.00
504170	EASEMENT COSTS	0.00	5,329.95	25,200.00	21.15	0.00	5,174.70
504190	ANNEXATION COSTS	0.00	53.00	1,000.00	5.30	0.00	303.00
504200	LEGAL	1,489.70	23,924.70	74,500.00	32.11	1,326.50	64,168.25
504210	AUDIT	0.00	28,370.00	29,000.00	97.83	0.00	33,250.00
504220	BANK CHARGES	113.12	946.68	1,400.00	67.62	113.06	906.79
504221	EPA FEES & ASSESSMENTS	0.00	72,500.00	72,500.00	100.00	0.00	72,500.00
504231	USER CHARGE BILLING	28,349.02	213,506.24	380,000.00	56.19	0.00	121,908.62
504232	USER CHARGE REFUND	0.00	0.00	250.00	0.00	0.00	0.00
504233	USER CHARGE COLLECTION	0.00	0.00	250.00	0.00	0.00	0.00
504260	BARGAINING AGREEMENT	0.00	0.00	25,000.00	0.00	0.00	0.00
504270	CONTINGENCIES	0.00	211.90	268,000.00	0.08	40.00	18,134.16
ADMINISTRATIVE EXPENSES		38,104.42	585,557.68	1,410,400.00	41.52	10,663.55	512,990.16
GENERAL CAPITAL							
505020	BUILDINGS	2,998,744.32	3,720,516.87	11,200,000.00	33.22	65,833.15	441,217.46
505030	PROCESS EQUIPMENT	0.00	0.00	0.00	0.00	0.00	361.87

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	YTD BALANCE 12/31/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	YTD BALANCE 12/31/2024 NORM (ABNORM)
Expenditures							
505040	AUXILIARY EQUIPMENT	0.00	0.00	12,500.00	0.00	0.00	0.00
505050	MOTOR VEHICLE	0.00	129,810.00	130,000.00	99.85	0.00	0.00
505060	MACHINE - IMPLEMENTS	0.00	10,380.98	12,500.00	83.05	0.00	10,380.98
505080	FURNITURE & FIXTURES	0.00	0.00	3,900.00	0.00	0.00	2,485.00
505120	SAFETY EQUIPMENT	0.00	92.58	0.00	100.00	0.00	1,103.90
605020	BUILDINGS	(1,169,622.00)	5,600,000.00	5,600,000.00	100.00	0.00	225,000.00
605090	OFFICE EQUIPMENT	(77,803.00)	0.00	0.00	0.00	0.00	0.00
GENERAL CAPITAL		1,751,319.32	9,460,800.43	16,958,900.00	55.79	65,833.15	680,549.21
DEBT SERVICE							
506000	BONDS REDEEMED	0.00	205,000.00	410,000.00	50.00	0.00	0.00
506010	INTEREST EXPENSE	0.00	176,615.00	349,000.00	50.61	0.00	0.00
506020	BOND BANK CHARGE	0.00	0.00	0.00	0.00	0.00	10,062.50
512023	WYCKLES FM	0.00	21,019.14	42,100.00	49.93	0.00	21,019.14
512024	OREANA	0.00	126,443.72	252,900.00	50.00	0.00	126,443.72
512025	WYCKLES PH 2	0.00	20,347.62	40,700.00	49.99	0.00	20,347.62
512026	ARGENTA	0.00	330,395.38	330,500.00	99.97	0.00	330,395.38
512027	TRESTLE REP	0.00	67,301.06	134,700.00	49.96	0.00	67,301.06
512028	STEVENS CR INT	45,151.58	90,303.16	90,400.00	99.89	45,151.58	90,303.16
512030	PRIMARY DIGEST	0.00	450,720.02	450,800.00	99.98	0.00	450,720.02
512051	E SIDE SEP REHAB	0.00	68,052.71	136,200.00	49.97	0.00	68,052.71
512052	SLUDGE THICK	153,049.88	306,099.76	306,200.00	99.97	153,049.88	306,099.76
512053	ODOR CONT P2	0.00	113,010.56	226,100.00	49.98	0.00	113,010.56
512054	2017 SE36 REHAB	35,964.39	71,928.78	72,000.00	99.90	35,964.39	71,928.78
512055	WEST HEADWORKS	0.00	260,604.12	521,300.00	49.99	0.00	260,604.12
512056	SOUTH SHORES INTERCEPTOR REHAB	0.00	247,352.39	494,800.00	49.99	0.00	247,352.39
DEBT SERVICE		234,165.85	2,555,193.42	3,857,700.00	66.24	234,165.85	2,183,640.92
CAPITAL PROJECTS							
600010	MISCELLANEOUS REPAIRS	0.00	23,730.63	160,000.00	14.83	0.00	782,751.54
601016	MISCELLANEOUS PROJECTS	9,862.06	295,377.55	735,000.00	40.19	29,160.75	128,647.58
601026	VEHICLES	0.00	258,301.70	306,000.00	84.41	113,126.00	146,979.00
601111	MISCELLANEOUS CAPITAL	0.00	2,315,152.80	11,475,000.00	20.18	0.00	0.00
601124	CLARIFIER REPLACEMENT	358,742.47	2,464,656.08	4,600,000.00	53.58	0.00	304,810.63
601127	VALVE REPLACEMENT	0.00	0.00	50,000.00	0.00	0.00	0.00
601128	MCC REPLACEMENT	0.00	0.00	125,000.00	0.00	0.00	3,221.39
601132	EQUIPMENT REPLACEMENT	7,153.03	289,731.83	4,035,000.00	7.18	0.00	34,405.89
601201	MISCELLANEOUS	0.00	0.00	249,000.00	0.00	0.00	0.00
601311	FACILITY RENEWAL	0.00	104,969.69	1,096,000.00	9.58	6,400.00	60,400.00
601312	CLARIFIER RENEWAL	0.00	7,314.69	0.00	100.00	0.00	479.50
601313	WATER TOWER RENEWAL	0.00	0.00	0.00	0.00	0.00	3,500.00
601314	EQUIPMENT RENEWAL	19,966.95	90,971.50	287,000.00	31.70	0.00	0.00
601315	COLLECTION SYSTEM RENEWAL	0.00	202,140.90	2,145,000.00	9.42	325,217.75	2,904,308.05
614215	E SIDE REHAB	(9,662.00)	15,174.00	4,050,000.00	0.37	0.00	4,373.75
CAPITAL PROJECTS		386,062.51	6,067,521.37	29,313,000.00	20.70	473,904.50	4,373,877.33
FUND BALANCE CONTRIBUTION							
599999	FUND BALANCE CONTRIBUTION	0.00	0.00	130,300.00	0.00	0.00	0.00
FUND BALANCE CONTRIBUTION		0.00	0.00	130,300.00	0.00	0.00	0.00
TOTAL EXPENDITURES		4,026,146.07	27,435,536.07	69,912,000.00	39.24	1,481,292.34	15,585,752.10

ACCOUNT	DESCRIPTION	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	YTD BALANCE 12/31/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ACTIVITY FOR MONTH 12/31/24 INCR (DECR)	YTD BALANCE 12/31/2024 NORM (ABNORM)
TOTAL REVENUES - ALL FUNDS		2,298,005.29	23,248,511.73	69,912,000.00	33.25	2,219,365.21	29,846,745.52
TOTAL EXPENDITURES - ALL FUNDS		4,026,146.07	27,435,536.07	69,912,000.00	39.24	1,481,292.34	15,585,752.10
NET OF REVENUES & EXPENDITURES		(1,728,140.78)	(4,187,024.34)	0.00	100.00	738,072.87	14,260,993.42

PERIOD ENDING 12/31/2025

ACTIVE PROJECT REPORT

ACCOUNT	PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	YTD BALANCE 12/31/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
GENERAL CAPITAL								
505020	22ENG31	ADMINISTRATION BLDG - DESIGN	0.00	30,678.25	200,000.00	19.01	7,345.00	161,976.75
505020	23ENG31	WORKFORCE CENTER CONSTRUCTION	2,903,172.21	3,576,847.64	11,000,000.00	52.84	2,235,877.63	5,187,274.73
505020	25ENG31	AWC-FURNISHING	95,572.11	112,990.98	0.00	100.00	62,362.61	(175,353.59)
505050	22MNT03	DUMP TRUCK REPLACEMENT	0.00	129,810.00	130,000.00	99.85	0.00	190.00
505060	24GRD02	ZERO TURN MOWER	0.00	10,380.98	0.00	100.00	0.00	(10,380.98)
505060	25GRD02	MOWER REPLACEMENT	0.00	0.00	12,500.00	0.00	0.00	12,500.00
605020	23ENG31	WORKFORCE CENTER CONSTRUCTION	(1,169,622.00)	5,600,000.00	5,600,000.00	100.07	3,771.25	(3,771.25)
605080	23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	0.00	0.00	0.00	1,998.00	(1,998.00)
605090	23ENG31	WORKFORCE CENTER CONSTRUCTION	(77,803.00)	0.00	0.00	0.00	0.00	0.00
Net GENERAL CAPITAL			1,751,319.32	9,460,707.85	16,942,500.00	69.48	2,311,354.49	5,170,437.66
OUTSIDE SERVICES								
503111	21ENG12	SOUTH SLUDGE LAGOON PH4 2021	0.00	0.00	40,000.00	0.00	0.00	40,000.00
503280	21CMP03	NR FEASIBILITY STUDY	0.00	0.00	0.00	0.00	14,349.00	(14,349.00)
503280	22CMP11	NR PROGRAM MANAGEMENT	3,676.00	13,370.00	200,000.00	50.11	86,852.82	99,777.18
503280	22CMP15	COMPREHENSIVE WRRF UPGRADE PLAN	0.00	0.00	300,000.00	33.95	101,835.48	198,164.52
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	149,109.25	314,531.50	4,350,000.00	7.23	0.00	4,035,468.50
503280	25CM15C	NR WRRF DETAIL DESIGN - CD	13,362.56	13,362.56	0.00	100.00	0.00	(13,362.56)
503280	25CM15D	NR WRRF DETAIL DESIGN - DONOHUE	266,444.13	266,444.13	0.00	100.00	(110,442.60)	(156,001.53)
503280	25CM15M	NR WRRF DETAIL DESIGN - CMT	41,234.29	41,234.29	0.00	100.00	0.00	(41,234.29)
503280	21CMP01	NARP / WATERSHED DEVELOPMENT	21,562.41	52,735.05	80,000.00	35.05	(24,694.41)	51,959.36
503280	22CMP12	NR PRETREATMENT UPDATE	0.00	344.50	0.00	100.00	13,362.10	(13,706.60)
Net OUTSIDE SERVICES			495,388.64	702,022.03	4,970,000.00	17.94	189,430.25	4,078,547.72
CAPITAL PROJECTS								
600010	24ENG51	REPAIR OF 12" PLANT SS	0.00	23,730.63	130,000.00	19.04	1,023.37	105,246.00
601016	24MIS01	COMPUTER EQUIPMENT - 2024	0.00	712.50	0.00	100.00	0.00	(712.50)
601016	24SAF01	SAFETY EQUIPMENT - 2024	0.00	17,144.90	20,000.00	85.37	(71.01)	2,926.11
601016	25SAF01	SAFETY EQUIPMENT - 2025	0.00	6,004.26	20,000.00	46.15	3,226.42	10,769.32
601016	22ENG60	UST REMOVAL AND REPLACEMENT - FINLEY (	0.00	37,395.00	65,000.00	57.53	0.00	27,605.00
601016	23LAB01	LAB EQUIPMENT REPLACEMENT 2023	0.00	0.00	0.00	0.00	(28.00)	28.00
601016	25LAB01	MUFFLE FURNACE	0.00	0.00	17,000.00	83.05	14,118.90	2,881.10
601016	25LAB02	ANALYTICAL BALANCE	8,473.68	8,473.68	10,000.00	84.74	0.00	1,526.32
601026	23MNT01	VEHICLE REPLACEMENT - 2023	0.00	108,321.00	112,000.00	96.72	0.00	3,679.00
601026	24MNT01	VEHICLE REPLACEMENT - 2024	0.00	0.00	35,000.00	0.00	0.00	35,000.00
601026	24MNT50	INSURANCE REPLACEMENT OF GATOR	0.00	12,651.00	0.00	100.00	0.00	(12,651.00)
601026	25MNT01	VEHICLE REPLACEMENT - 2025	0.00	137,329.70	159,000.00	86.37	0.00	21,670.30
601016	24MNT03	HYDRAULIC DEWATERING PUMP	0.00	59,679.00	80,000.00	74.60	0.00	20,321.00
601016	22COL12	SWITCH GEAR REPLACEMENT - DAMON	0.00	128,666.63	200,000.00	100.08	71,498.00	(164.63)
601016	24COL10	VACTOR ONLINE PUMP OFF OPTION	0.00	17,500.00	17,500.00	100.00	0.00	0.00
601016	24COL11	PUSH CAMERA FOR INTERCEPTOR INSPECTIOI	0.00	0.00	100,000.00	0.00	0.00	100,000.00
601016	25PRE01	AUTOMATIC SAMPLERS - 2025	0.00	0.00	43,000.00	0.00	0.00	43,000.00
601016	24INC16	INSTRUMENTATION TEST & CALIBRATION BEI	0.00	0.00	75,000.00	0.00	0.00	75,000.00
601016	24INC22	RAS MAGNETIC FLOW METER	0.00	4,277.40	5,000.00	85.55	0.00	722.60
601016	24INC40	LINCOLN PARK WIRELESS I/O UPGRADE	0.00	0.00	12,500.00	0.00	0.00	12,500.00
601016	25MIS01	COMPUTER EQUIPMENT - 2025	1,388.38	15,524.18	30,000.00	73.66	6,572.51	7,903.31
601201	21ANX01	HARRISTOWN - NIANTIC EXTENSION	0.00	0.00	249,000.00	0.00	0.00	249,000.00
601111	25ENG23	210 DECK REPLACEMENT - DESIGN	0.00	0.00	50,000.00	0.00	0.00	50,000.00
601111	25ENG90	SOLAR ARRAYS	0.00	2,315,152.80	11,100,000.00	69.23	5,369,742.70	3,415,104.50
601124	22ENG45	PRIMARY CLARIFIER #5 MECHINISM REPLACI	0.00	1,337.93	0.00	100.00	0.00	(1,337.93)
601124	24ENG45	PRIMARY CLARIFER #4 & 6 MECHANISM	0.00	1,614,462.78	1,100,000.00	152.66	64,837.50	(579,300.28)
601124	24ENG46	RELIEF WELL REPLACEMENT	736.47	490,849.37	550,000.00	92.56	18,236.71	40,913.92
601124	25ENG55	REPLACEMENT OF SOUTH FINAL CLARIFIERS	358,006.00	358,006.00	2,950,000.00	138.49	3,727,534.00	(1,135,540.00)

PERIOD ENDING 12/31/2025

ACTIVE PROJECT REPORT

ACCOUNT PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	YTD BALANCE 12/31/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
601132 21ENG19	GATE REPLACEMENT - 2021	0.00	262,690.00	3,800,000.00	79.66	2,764,360.00	772,950.00
601132 23ENG19	FINAL CLARIFIER CHANNEL GATE REPLACEMI	0.00	0.00	85,000.00	179.88	152,900.00	(67,900.00)
601132 24ENG07	DIGESTER #1 LID REPLACEMENT	5,575.53	15,691.83	0.00	100.00	33,925.40	(49,617.23)
601132 25ENG22	NEUROS BLOWER INSTALLATION	1,577.50	11,350.00	150,000.00	10.67	4,650.00	134,000.00
601111 23MNT30	MANLIFT REPLACEMENT	0.00	0.00	225,000.00	0.00	0.00	225,000.00
601127 25MNT12	PLANT VALVE REPLACEMENT	0.00	0.00	30,000.00	0.00	0.00	30,000.00
601127 21COL03	LIFT STATION VALVE REPLACEMENT	0.00	0.00	20,000.00	0.00	0.00	20,000.00
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
601311 23ENG20	DIVERSION STRUCTURE RENEWAL - FC SOUTI	0.00	0.00	180,000.00	639.73	1,151,510.00	(971,510.00)
601311 25ENG08	ROOF RESTORATION - 2025	0.00	0.00	250,000.00	0.00	0.00	250,000.00
601311 25ENG09	ROADS WORK - 2025	0.00	0.00	200,000.00	0.66	1,325.00	198,675.00
601311 25ENG20	THICKENED SLUDGE LINE REALIGNMENT	0.00	0.00	80,000.00	0.00	0.00	80,000.00
601311 25ENG21	DIGESTER #2 LID SUMP RENEWAL	0.00	0.00	50,000.00	107.05	53,525.00	(3,525.00)
601312 22ENG43	CLARIFIER COATINGS	0.00	7,314.69	0.00	100.00	(4,411.76)	(2,902.93)
601315 22ENG02	FM RENEWAL - LOST BRIDGE LS	0.00	4,425.00	0.00	100.00	191,203.73	(195,628.73)
601315 22ENG11	EASTMORELAND LS REPLACEMENT	0.00	0.00	100,000.00	0.00	0.00	100,000.00
601315 23ENG17	SEWER TELEVISING & RATING 2023	0.00	0.00	0.00	0.00	135.20	(135.20)
601315 24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	1,750,000.00	0.00	0.00	1,750,000.00
601315 25ENG17	SEWER TELEVISING & RATING	0.00	77,399.80	110,000.00	77.59	7,946.20	24,654.00
601315 25ENG18	FORCEMAIN INSPECTION DAMON - LARKDALE	0.00	120,316.10	110,000.00	147.00	41,385.26	(51,701.36)
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	20,000.00	0.00	0.00	20,000.00
601311 22MNT04	259 VALVE AND PUMP RENEWAL	0.00	26,625.44	11,000.00	328.66	9,526.70	(25,152.14)
601314 20MNT20	PLANT WATER PUMP#1 REHAB	0.00	0.00	45,000.00	0.00	0.00	45,000.00
601314 23MNT13	EFFLUENT PUMP #5 RENEWAL	0.00	0.00	50,000.00	0.00	0.00	50,000.00
601314 25MNT22	DIGESTER ACCUMULATORS	19,966.95	19,966.95	0.00	100.00	0.00	(19,966.95)
601311 20MNT02	DOOR REPLACEMENT PROGRAM	0.00	0.00	100,000.00	0.00	0.00	100,000.00
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	78,344.25	130,000.00	61.54	1,655.75	50,000.00
601314 22COL03	VALVE REHAB - COLLECTION	0.00	0.00	60,000.00	0.00	0.00	60,000.00
601314 23COL04	PUMP RENEWAL - 2023 COLLECTION	0.00	0.00	29,000.00	0.00	0.00	29,000.00
601314 24COL04	PUMP RENEWAL - COLLECTION 2024	0.00	0.00	18,000.00	0.00	0.00	18,000.00
601314 25COL04	PUMP RENEWAL - COLLECTION 2025	0.00	71,004.55	85,000.00	83.53	0.00	13,995.45
601315 23COL07	AIR RELEASE VALVE RENEWAL - 2023	0.00	0.00	15,000.00	0.00	0.00	15,000.00
601311 25COL50	WEST LAGOON REVETMENT REHAB	0.00	0.00	50,000.00	0.00	0.00	50,000.00
601311 25MNT06	WYCKLES LOADOUT RENEWAL	0.00	0.00	25,000.00	0.00	0.00	25,000.00
614215 24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	106,663.00	100.00	106,662.50	0.50
614215 24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	3,943,337.00	0.00	0.00	3,943,337.00
614215 24ENG06	EASTSIDE INTERCEPTOR REHAB	(9,662.00)	15,174.00	0.00	100.00	11,502.00	(26,676.00)
Net CAPITAL PROJECTS		386,062.51	6,067,521.37	29,143,000.00	68.19	13,804,493.72	9,270,984.91
DEBT SERVICE							
506000 23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	205,000.00	410,000.00	50.00	0.00	205,000.00
506010 23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	176,615.00	349,000.00	50.61	0.00	172,385.00
Net DEBT SERVICE		0.00	381,615.00	759,000.00	50.28	0.00	377,385.00
NON OPERATING REVENUE							
412181 24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	4,075,000.00	0.00	0.00	4,075,000.00
Net NON OPERATING REVENUE		0.00	0.00	4,075,000.00	0.00	0.00	4,075,000.00

REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR

PERIOD ENDING 12/31/2025

ACTIVE PROJECT REPORT

ACCOUNT PROJECT PROJECT DESCRIPTION	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	YTD BALANCE 12/31/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
TOTAL REVENUES - ALL FUNDS	0.00	0.00	4,075,000.00	0.00	0.00	4,075,000.00
TOTAL EXPENDITURES - ALL FUNDS	2,632,770.47	16,611,866.25	51,814,500.00	63.53	16,305,278.46	18,897,355.29
NET OF REVENUES & EXPENDITURES	(2,632,770.47)	(16,611,866.25)	(47,739,500.00)	68.95	(16,305,278.46)	(14,822,355.29)

SCHEDULE OF WPCRF LOANS
12/31/2025

LOAN DATE	PROJECT	INTEREST RATE	LOAN BALANCE ORIGINAL	LOAN BALANCE OUTSTANDING PRINCIPAL	ANNUAL PAYMENTS
Jun-11	Wyckles PH 1	0.000	818,637	210,191	42,038
Jul-11	Wyckles PH II	0.000	793,557	203,476	40,695
Mar-12	Oreana	0.000	4,882,563	1,390,881	252,887
Dec-12	Stevens Creek	1.250	1,760,912	520,435	103,568
May-13	Argenta	1.250	5,870,416	2,056,478	308,874
Oct-13	Trestle	1.250	2,765,463	899,483	134,602
Dec-15	Digester Mixing	1.930	6,870,742	4,081,113	450,720
Mar-16	Sewer Rehab (Eastside Separation)	2.210	2,146,713	1,215,163	136,105
Jun-16	Sludge Thickening	1.995	5,130,373	2,762,565	306,100
Aug-16	Odor Control Ph 2	2.210	3,558,139	2,107,660	226,021
Jun-19	2017 SE36 Rehab	1.760	1,184,097	803,921	71,929
Oct-19	West Headworks	1.760	8,755,000	6,442,480	371,980
Nov-21	S Shores Sewer Lining	1.350	8,600,891	7,295,463	377,881
	TOTAL		53,137,504	29,989,308	2,823,401