

Executive Director / CFO Report

October 21, 2026

Safety and Training

As of September 17, Sanitary District employees had worked 3,009 days without a lost-time accident and 391 days since the last recordable injury. Minutes from the Safety Committee are attached.

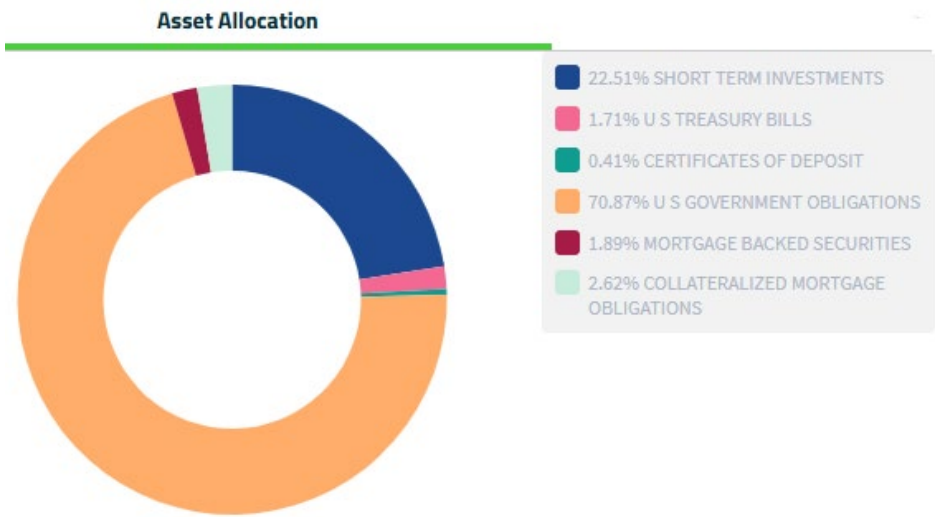
Anniversary, Awards and Recognitions

Brian Casch	4 Years
Zackary Byrne	3 Years
Lewis Feltes	3 Years
Emma Antonelli	2 Year
Erin Hoover	2 Year

Labor Management

No Meeting was held this month.

Investment Summary



Asset Allocation Chart

	Investment Summary
\$59,728,700^{.94} Total Market Value	\$60,790,375^{.18} Total Cost
-\$5,603^{.89} Year to Date Long Term Gain/Loss	\$0^{.00} Year to Date Short Term Gain/Loss
Joint, With Inst... Investment Authority	Income - 0 Eq 100 Fi Investment Objective

Investment Summary

District staff received training on a new reporting tool from Busey Wealth management. It will allow the information included in the monthly report to be customized. Updates may be coming as soon as next month.

Financial Summary as of 9/30/26

- ❖ Cash balances, all funds \$ 37,576,525.45
- ❖ Investment balances, all funds \$ 60,790,375.18
- ❖ Operation revenue is more than expense by \$ 5,798,913.10 and total revenue is more than expense from all sources by \$ 4,475,974.09

Investment of Cash Reserves in excess of Five (5) years

The District’s Investment policy has a section that addresses the maximum maturities of investments.

Typically, the District does not directly invest in securities maturing more than five (5) years from the date of purchase. However, reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding five (5) years if the maturities of such investments are disclosed in writing to the Board of Trustees.

With 10- and 30-year Federal issuances now paying interest rates above 5%, we initiated a conversation with the Busey Wealth Management team about investing a portion of reserve funds in securities exceeding five years and locking in a minimum investment return to hedge against rates dropping in the future.

A long-term position in a federal investment instrument remains easily tradeable and could be liquidated if needed in a worst-case scenario. Since 2000 the District has not had less than \$26 Million available for investment and currently has over \$98 Million.

I recommend that the District designate \$10 Million of the portfolio for investment in securities with maturities exceeding five years as soon as practical. The amount of the allocation will be reviewed after the cost and available financing for the nutrient reduction project are known.

Projected 2026 Property Tax

The projected impact for property owners has improved based on the preliminary Assessed Value released by the Macon County Assessor’s office. As tax appeals continue to be adjudicated, the savings from 2025 to 2026 will decrease but is not expected to

The proposed tax levy of \$4,653,000 has not changed.

Estimated Taxes / \$100 of Home Market Value	
Actual 2025 Tax Amount	\$0.103
Projected 2026 Tax Amount	\$0.102
Homeowner exemption	18.37
Estimated homeowner tax amount = (Market Value * tax amount /100)	
-18.37	

Estimated Taxes Median Owner Occupied Home Value of \$115,917	
Actual 2025 Tax Amount	\$100.83
Projected 2026 Tax Amount	\$99.94
Increase / (Decrease)	(\$0.90)

2025-2026 Audit

The audit work has been completed. Jamey Wilkey will be discussing the report at the meeting and be available to answer any questions from the Board.

Insurance

Liability and Property

We have received the following quotes for various lines of coverage. This includes an increase of total property value of just under \$12 Million from the addition of the new administration building.

Coverage	2025	2026
Auto	\$ 43,429	\$ 39,250
Property	\$ 65,699	\$ 78,020
Crime	\$ 230	\$ 230
Liability	\$ 30,962	\$ 32,247
Inland Marine	\$ 5,377	\$ 4,670
Umbrella	\$ 27,341	\$ 30,670
Terrorism	\$ 1,891	\$ 2,267
Executive Package	\$ 6,391	\$ 6,391
Travelers Crime	\$ 1,652	\$ 1,652
Cyber	\$ 8,021	\$ 7,510
Total	\$190,993	\$202,907

Health

We will be having the employee insurance committee meeting soon. It continues to be a tough market right now with rate increase pressure due to inflation and several new prescription categories. Blue Cross /Blue Shield is proposing increases to the premiums and co-pays again this year. The initial renewal proposal was an average increase of 13.1%. After meeting with our broker the current proposal is 5%.

Please forward any questions or comments to:

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

10/15/2026

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

The Safety Committee met on Thursday October 15, 2026. In attendance were Kent Newton, Kyle Stewart, Steve Doolin and David Boys. The Sanitary District Employees have worked 3009 days without a lost-time accident and 391 days since the last recordable injury.

The committee discussed the following items concerning the SDD facility:

With the closure of HSHS Occupational Health, the Sanitary District has partnered with **Springfield Clinic** as our new occupational health provider. Springfield Clinic will be responsible for providing all required occupational health services, including DOT drug and alcohol testing, new hire physicals, injury care, annual hearing tests, and respiratory fit testing.

The Sanitary District is exploring the possibility of using air-purifying respirators to reduce the need for annual fit testing and pulmonary function tests. While this may simplify some respiratory protection requirements, it would not eliminate the requirement for an annual medical evaluation by a physician or other qualified healthcare professional.

Director Kent Newton recommended reestablishing a plant audit program in which each employee conducts two audits annually. All observations and findings would be documented, with necessary corrective actions entered into the work order system for tracking and completion.

It was noted that some employees have not utilized the boot reimbursement program. Employees may receive reimbursement of up to **\$200 annually** for qualifying work boots or safety shoes.

We are currently developing a site-specific training PowerPoint for new hire orientation and are seeking input from the committee on topics they would like to include. Potential topics include digester hazards; the meaning of red and yellow warning lights on buildings and the associated hazards; AED and first aid locations; emergency weather procedures and designated shelter areas; incident and event reporting procedures; wildlife and animal hazards within plant facilities; chemicals used on-site and their associated risks; designated hearing protection areas; hot work requirements; confined space safety; plant speed limits; and designated smoking areas. These are just a few examples, and additional suggestions are welcome to help ensure the training is comprehensive and effective for new employees.

Next month's safety meeting will be held on 11/12/2026 at 2:30 p.m. If you have any questions or suggestions, call me @ EXT: 237 and thank you for your continued efforts in safety and health. Together we will provide a safe workplace if everybody accepts that SAFETY IS EVERYONES RESPONSIBILITY.

SANITARY DISTRICT OF DECATUR
PRELIMINARY BALANCE SHEET
For the Period Ending September 30, 2026

		FUND 10	FUND 20	FUND 25	FUND 28	FUND 30	FUND 40	FUND 50	FUND 55	FUND 60	FUND 70	FUND 75	
ACCOUNT	DESCRIPTION	GENERAL	CAPITAL CONTINGENCY	PUBLIC BENEFIT	ANNEXATION	BOND FUND	REPLACEMENT	DEBT SERVICE	CONSTRUCTION	COMPLIANCE	IMRF	WATER QUALITY	TOTAL
ASSETS													
100000	CASH												
100010	PETTY CASH	100.00											100.00
100030	GENERAL ACCOUNT	98,598.55	131,720.49	1,359,639.70	196,597.60	(292,007.75)	(731,043.97)	(2,012,419.32)	(218,356.43)	5,739,169.90	775,018.23	394,125.06	5,441,042.06
100041	SDD RETAINAGE ACCOUNT	193,802.84											193,802.84
100043	HICKORY POINT BANK MM	6,288,843.94	35,727.53		12,022.55	292,008.05	272,677.49	16,222.09		63,835.25			6,981,336.90
100045	BUSEY SECTION 125 ACCOUNT	9,544.61											9,544.61
100049	ILLINOIS TRUST MM	22,855,643.13	175,838.95		58,529.56		1,402,403.54	87,706.24		370,577.62			24,950,699.04
100100	INVESTMENTS	(5,035,464.67)	5,387,349.55	219,181.66	1,774,814.06		45,656,284.15	5,848,156.86		7,058,673.99	(117,968.72)	(651.70)	60,790,375.18
100210	GENERAL ACCOUNTS RECEIVABLE	2,736,103.75		6,550.00				106,700.03					2,849,353.78
100400	PREPAID EXPENSES	11,458.67											11,458.67
TOTAL ASSETS		27,158,630.82	5,730,636.52	1,585,371.36	2,041,963.77	0.30	46,600,321.21	4,046,365.90	(218,356.43)	13,232,256.76	657,049.51	393,473.36	101,227,713.08
LIABILITIES													
200626	FLEX PAYABLE	1,706.43											1,706.43
200700	DUE TO CITY	800,809.49											800,809.49
200720	DUE TO CONTRACTOR-LAND APP	193,802.84											193,802.84
200730	RETAINAGE PAYABLE	299,085.56					474,580.97		8,161.01				781,827.54
TOTAL LIABILITIES		1,295,404.32					474,580.97		8,161.01				1,778,146.30
FUND BALANCES													
300900	FUND BALANCE	25,368,850.00	5,835,117.06	1,096,838.17	1,931,785.93	4,213,705.05	48,263,134.92	2,537,114.23	(16,940.42)	13,484,716.00	515,354.89		103,229,675.83
310900	FUND BALANCE - ILL LOAN CONST							0.76					0.76
TOTAL FUND EQUITY		25,368,850.00	5,835,117.06	1,096,838.17	1,931,785.93	4,213,705.05	48,263,134.92	2,537,114.99	(16,940.42)	13,484,716.00	515,354.89		103,229,676.59
Beginning Fund Balance		20,215,864.82	5,968,008.56	1,000,551.97	2,013,823.34	0.30	47,843,876.33	2,656,674.03	(136,543.14)	14,881,643.20	529,693.28	-	94,973,592.69
Net of Revenues Vs Expenditures		5,647,361.68	(237,372.04)	584,819.39	28,140.43		(1,718,136.09)	1,389,691.87	(89,974.30)	(1,649,386.44)	127,356.23	393,473.36	4,475,974.09
Ending Fund Balance		25,863,226.50	5,730,636.52	1,585,371.36	2,041,963.77	0.30	46,125,740.24	4,046,365.90	(226,517.44)	13,232,256.76	657,049.51	393,473.36	99,449,566.78
TOTAL LIABILITIES & FUND BALANCE		27,158,630.82	5,730,636.52	1,585,371.36	2,041,963.77	0.30	46,600,321.21	4,046,365.90	(218,356.43)	13,232,256.76	657,049.51	393,473.36	101,227,713.08

**STATE REPLACEMENT TAX
FISCAL YEAR 2026-2027
9/30/2026**

Date	Amount Received	IMRF	Public Benefit	Water Quality	General
5/11/26	\$ 115,704.94	\$ 9,005.24	\$ 28,082.13	\$ 651.70	\$ 77,965.87
7/13/26	114,088.38				114,088.38
8/10/26	28,922.17				28,922.17
					-
					-
					-
					-
Total	\$ 258,715.49	\$ 9,005.24	\$ 28,082.13	\$ 651.70	\$ 220,976.42

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

**MACON COUNTY TAX
FISCAL YEAR 2026-2027
9/30/2026**

Date	Amount Received	Debt Service	IMRF	Public Benefit	Water Quality	General
7/17/26	\$ 2,502,807.14	\$ 1,566,462.06	\$ 70,319.04	\$ 371,119.29	\$ 233,397.66	\$ 261,509.08
8/17/26	122,696.08	76,793.27	3,447.28	18,193.52	11,441.94	12,820.07
9/21/26	1,586,864.88	993,190.24	44,584.67	235,302.26	147,982.06	165,805.65
Total	\$ 4,212,368.10	\$ 2,636,445.58	\$ 118,350.99	\$ 624,615.08	\$ 392,821.67	\$ 440,134.80

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

9/30/2026

CASH

ACCOUNT TYPE	OPENING DATE	AMOUNT PURCHASED	FY26 BEGINNING BALANCE	FY26 INTEREST RECEIVED	DEPOSITS (WITHDRAWALS)	CURRENT BALANCE		TOTAL INTEREST SINCE PURCHASE	PERIODIC PERCENT RATE	ANNUAL PERCENT RATE	ACCOUNT NAME
Money Mkt	3/29/2019	\$ 3,752,792.64	\$ 6,902,857.30	\$ 78,479.60	\$ -	\$ 6,981,336.90		\$ 528,345.14	0.2219%	2.66%	Hickory Point MM
Cash	NA	NA	5,138,177.75	63,520.28	239,344.03	5,441,042.06		NA	0.2136%	2.56%	General Account
Total		\$ 3,752,792.64	\$ 12,041,035.05	\$ 141,999.88	\$ 239,344.03	\$ 12,422,378.96		\$ 528,345.14			

INVESTMENTS

DUE DATE	PURCHASE DATE	AMOUNT PURCHASED	FY26 BEGINNING BALANCE	FY26 INTEREST RECEIVED	TRANSFERS	CURRENT BALANCE		TOTAL INTEREST SINCE PURCHASE	PERIODIC PERCENT RATE	ANNUAL PERCENT RATE	PURCHASED FROM
-	1/31/2020	-	24,569,354.63	381,344.41	-	24,950,699.04		2,313,960.68	0.3093%	3.71%	Illinois Trust MM
			-			-		-			
Total		\$ -	\$ 24,569,354.63	\$ 381,344.41	\$ -	\$ 24,950,699.04		\$ 2,313,960.68			

SANITARY DISTRICT OF DECATUR
Asset Detail As of 9/30/2026

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
UNITED STATES TREASURY NOTES	1.13%	10/31/2026	99.74	1,365,000	1,345,148	19,852	1,361,396	16,248	15,356
UNITED STATES TREASURY NOTES	2.00%	11/15/2026	99.73	150,000	150,755	(755)	149,592	(1,163)	3,000
UNITED STATES OF AMERICA BILL	0.00%	11/27/2026	99.37	1,025,000	999,540	25,460	1,018,522	18,982	36,876
UNITED STATES TREASURY NOTES	1.75%	12/31/2026	99.28	1,022,000	1,010,521	11,479	1,014,611	4,090	12,775
UNITED STATES TREASURY NOTES	1.75%	12/31/2026	99.41	120,000	118,456	1,544	119,293	837	2,100
UNITED STATES OF AMERICA NOTES	4.00%	1/15/2027	99.94	735,000	735,263	(263)	734,588	(674)	29,400
UNITED STATES TREASURY NOTES	1.50%	1/31/2027	99.09	1,365,000	1,347,896	17,104	1,352,524	4,628	20,475
UNITED STATES TREASURY NOTE	2.25%	2/15/2027	99.25	750,000	743,699	6,301	744,375	676	16,875
FEDERAL HOME LOAN BANKS	2.25%	2/24/2027	99.12	1,000,000	991,441	8,560	991,160	(281)	22,500
FEDERAL HOME LOAN BANKS	0.90%	2/26/2027	98.60	1,290,000	1,273,024	16,976	1,271,953	(1,071)	11,610
UNITED STATES OF AMERICA NOTES	1.88%	2/28/2027	99.02	1,528,000	1,514,970	13,030	1,512,964	(2,005)	28,650
UNITED STATES TREASURY NOTES	0.63%	3/31/2027	98.22	225,000	221,241	3,759	221,002	(239)	1,406
UNITED STATES TREASURY NOTES	2.75%	4/30/2027	99.07	1,310,000	1,294,157	15,843	1,297,752	3,595	36,025
UNITED STATES TREASURY NOTES	0.50%	5/31/2027	99.63	495,000	496,786	(1,786)	493,169	(3,617)	19,181
UNITED STATES TREASURY NOTES	0.50%	5/31/2027	97.45	150,000	148,125	1,875	146,169	(1,956)	750
UNITED STATES TREASURY NOTES	3.25%	6/30/2027	99.11	1,000,000	991,310	8,690	991,060	(250)	32,500
UNITED STATES TREASURY NOTES	2.75%	7/31/2027	98.54	1,315,000	1,299,571	15,429	1,295,840	(3,731)	36,163
UNITED STATES TREASURY NOTES	3.13%	8/31/2027	98.70	205,000	203,178	1,822	202,337	(841)	6,406
UNITED STATES OF AMERICA NOTES	3.63%	8/31/2027	99.16	493,000	493,615	(615)	488,874	(4,741)	17,871
UNITED STATES OF AMERICA	3.50%	9/30/2027	98.92	1,497,000	1,495,304	1,696	1,480,847	(14,457)	52,395
UNITED STATES TREASURY NOTE	0.50%	10/31/2027	95.66	1,350,000	1,282,830	67,170	1,291,410	8,580	6,750
UNITED STATES TREASURY NTS	2.25%	11/15/2027	97.36	150,000	152,282	(2,282)	146,045	(6,238)	3,375
UNITED STATES OF AMERICA NOTES	3.38%	11/30/2027	98.51	1,847,000	1,833,290	13,710	1,819,443	(13,848)	62,336
UNITED STATES TREASURY NOTES	0.63%	12/31/2027	95.07	120,000	113,614	6,386	114,089	474	750
UNITED STATES OF AMERICA NOTES	3.38%	12/31/2027	98.37	500,000	498,965	1,035	491,855	(7,110)	16,875
UNITED STATES TREASURY NOTE	0.75%	1/31/2028	94.88	725,000	691,634	33,366	687,844	(3,790)	5,438
UNITED STATES TREASURY NOTES	4.00%	2/29/2028	98.95	250,000	247,541	2,459	247,373	(168)	10,000
FEDERAL FARM CREDIT BANK	4.38%	3/10/2028	99.24	500,000	500,635	(635)	496,215	(4,420)	21,875
UNITED STATES TREASURY NOTES	1.25%	3/31/2028	94.92	225,000	216,121	8,879	213,575	(2,546)	2,813
UNITED STATES TREASURY NOTES	1.25%	4/30/2028	94.61	710,000	673,735	36,265	671,752	(1,983)	8,875
FEDERAL FARM CREDIT BANK	1.22%	5/5/2028	94.47	502,000	472,814	29,186	474,234	1,421	6,124
UNITED STATES TREASURY NOTE	2.88%	5/15/2028	96.97	150,000	154,620	(4,620)	145,454	(9,166)	4,313

SANITARY DISTRICT OF DECATUR
Asset Detail As of 9/30/2026

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
UNITED STATES TREASURY NOTES	4.00%	6/30/2028	98.59	250,000	246,894	3,106	246,485	(409)	10,000
UNITED STATES TREASURY NOTES	1.00%	7/31/2028	93.29	725,000	684,700	40,300	676,374	(8,326)	7,250
FEDERAL FARM CREDIT BANK	4.25%	8/7/2028	98.91	260,000	263,706	(3,706)	257,171	(6,535)	11,050
UNITED STATES TREASURY NOTES	2.88%	8/15/2028	96.46	265,000	255,941	9,059	255,611	(330)	7,619
FEDERAL FARM CREDIT BANKS	1.30%	9/20/2028	93.19	560,000	528,680	31,320	521,853	(6,827)	7,280
FEDERAL NATL MTG ASSN	3.75%	9/25/2028	97.72	747,000	747,000	0	729,946	(17,054)	28,013
UNITED STATES TREASURY NOTES	4.63%	9/30/2028	99.49	120,000	120,801	(801)	119,390	(1,410)	5,550
UNITED STATES TREASURY NOTES	1.38%	10/31/2028	93.09	715,000	672,178	42,822	665,565	(6,613)	9,831
FEDERAL FARM CREDIT BANK	4.63%	11/13/2028	99.39	475,000	487,625	(12,625)	472,103	(15,522)	21,969
FIRST GUARANTY BANK	3.70%	11/14/2028	97.64	250,000	250,000	0	244,105	(5,895)	9,250
UNITED STATES TREASURY BDS	5.25%	11/15/2028	100.73	150,000	164,399	(14,399)	151,101	(13,298)	7,875
UNITED STATES TREASURY NOTES	1.38%	12/31/2028	92.52	556,000	520,249	35,751	514,389	(5,860)	7,645
FEDERAL FARM CREDIT BANKS	4.13%	1/11/2029	98.01	258,000	257,690	310	252,866	(4,825)	10,643
UNITED STATES TREASURY 1.75% NTS	1.75%	1/31/2029	93.04	485,000	458,533	26,467	451,259	(7,275)	8,488
UNITED STATES TREASURY NOTES	2.63%	2/15/2029	94.85	665,000	645,061	19,939	630,766	(14,296)	17,456
FEDERAL HOME LOAN BANKS	4.50%	3/9/2029	98.94	250,000	251,971	(1,971)	247,345	(4,626)	11,250
FEDERAL HOME LOAN BANKS	1.02%	4/26/2029	90.16	500,000	447,787	52,213	450,805	3,018	5,100
UNITED STATES TREASURY NOTES	2.88%	4/30/2029	94.98	655,000	636,486	18,514	622,126	(14,360)	18,831
UNITED STATES TREASURY NOTES	2.38%	5/15/2029	93.70	150,000	153,980	(3,980)	140,543	(13,438)	3,563
UNITED STATES TREASURY NOTES	2.75%	5/31/2029	94.50	529,000	508,476	20,524	499,926	(8,550)	14,548
FEDERAL FARM CREDIT BANKS	1.59%	6/14/2029	91.05	555,000	514,169	40,831	505,344	(8,825)	8,825
UNITED STATES TREASURY NTS	2.63%	7/31/2029	93.82	670,000	646,955	23,045	628,594	(18,361)	17,588
UNITED STATES TREASURY	1.63%	8/15/2029	91.15	544,000	515,324	28,676	495,867	(19,457)	8,840
FEDERAL HOME LOAN BANKS CONS BD	3.50%	9/14/2029	95.90	500,000	489,621	10,379	479,490	(10,131)	17,500
UNITED STATES TREASURY NOTES	4.00%	10/31/2029	97.15	625,000	628,599	(3,599)	607,156	(21,443)	25,000
FEDERAL HOME LOAN BANK	2.18%	11/6/2029	91.40	485,000	443,198	41,802	443,285	87	10,573
UNITED STATES TREASURY NTS	1.75%	11/15/2029	90.72	150,000	151,200	(1,200)	136,073	(15,127)	2,625
FEDERAL FARM CREDIT BANK	2.06%	12/18/2029	91.10	535,000	510,094	24,906	487,406	(22,688)	11,021
FEDERAL FARM CREDIT BANK	2.12%	2/5/2030	90.81	550,000	511,587	38,413	499,477	(12,110)	11,660
UNITED STATES TREASURY BDS	6.25%	5/15/2030	104.00	150,000	177,614	(27,614)	156,006	(21,608)	9,375
FEDERAL FARM CREDIT BANKS	1.74%	6/3/2030	88.89	570,000	516,929	53,071	506,662	(10,268)	9,918
FEDERAL FARM CREDIT BANK	1.04%	7/8/2030	86.32	500,000	440,364	59,636	431,585	(8,779)	5,200

SANITARY DISTRICT OF DECATUR
Asset Detail As of 9/30/2026

Description	Rate	Maturity	Price	Units	Tax Cost	(Premium) / Discount	Market Value	Unrealized G/L	Est Annual Income
FEDERAL FARM CREDIT BANKS	1.70%	8/16/2030	87.92	555,000	501,953	53,047	487,978	(13,975)	9,435
FEDERAL FARM CREDIT BANK	1.24%	9/3/2030	85.72	265,000	235,459	29,541	227,163	(8,296)	3,286
FEDERAL HOME LOAN BANKS	1.19%	10/1/2030	85.73	600,000	517,477	82,523	514,386	(3,091)	7,140
UNITED STATES TREASURY NOTES	0.88%	11/15/2030	84.56	150,000	144,994	5,006	126,833	(18,162)	1,313
UNITED STATES TREASURY NOTES (B-2031)	1.13%	2/15/2031	84.75	925,000	904,363	20,637	783,901	(120,463)	10,406
UNITED STATES TREASURY NTS	1.63%	5/15/2031	85.89	625,000	534,920	90,080	536,794	1,874	10,156
FEDERAL HOME LOAN BANKS	4.88%	9/12/2031	98.95	500,000	491,425	8,575	494,755	3,330	24,375
FEDERAL FARM CREDIT BANKS	3.10%	2/17/2032	90.04	580,000	519,525	60,475	522,220	2,696	17,980
FEDERAL FARM CREDIT BANKS	3.25%	7/28/2032	90.21	580,000	518,259	61,741	523,189	4,930	18,850
UNITED STATES TREASURY NOTES	4.13%	11/15/2032	94.60	525,000	501,429	23,571	496,661	(4,768)	21,656
UNITED STATES TREASURY NOTES	3.50%	2/15/2033	90.98	550,000	506,616	43,384	500,412	(6,204)	19,250
FEDERAL HOME LOAN BANKS	1.60%	2/25/2033	79.70	196,000	162,388	33,612	156,218	(6,170)	3,136
FEDERAL FARM CREDIT BANK	4.00%	4/20/2033	92.28	550,000	508,152	41,848	507,551	(601)	22,000
UNITED STATES TREASURY NOTES	3.88%	8/15/2033	92.43	540,000	506,810	33,190	499,144	(7,667)	20,925
FEDERAL NATL MTG ASSN	2.50%	7/1/2036	89.89	474,815	496,256	(21,441)	426,801	(69,454)	11,870
FEDERAL HOME LOAN MTG CORP	1.50%	9/1/2036	86.16	817,149	825,700	(8,552)	704,031	(121,669)	12,257
FEDERAL HOME LOAN MTG CORP	1.50%	2/25/2051	79.94	998,357	1,004,720	(6,362)	798,052	(206,667)	14,975
GOVERNMENT NATL MTG ASSN	1.75%	9/20/2051	85.83	890,221	905,521	(15,301)	764,110	(141,411)	15,579
BUSEY BANK R&T	3.93%		100.00	13,444,514	13,444,514	0	13,444,514	0	528,369
AVERAGE or TOTAL FOR ALL ASSETS	2.77%	3.06	94.67	62,234,056	60,790,375	1,443,681	59,728,701	(1,061,674)	1,686,130

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ACCOUNT	DESCRIPTION	ACTIVITY FOR	YTD BALANCE	2026-27	% BDGT	ACTIVITY FOR	YTD BALANCE
		MONTH 09/30/26	09/30/2026			MONTH 09/30/25	09/30/2025
		INCR (DECR)	NORM (ABNORM)	AMENDED BUDGET	USED	INCR (DECR)	NORM (ABNORM)
Revenues							
TAXES							
402001	PROPERTY TAX	1,586,864.88	4,212,368.10	4,407,050.00	95.58	801,809.11	3,367,046.68
402011	REPLACEMENT TAX	0.00	258,715.49	512,650.00	50.47	0.00	232,301.86
TAXES		1,586,864.88	4,471,083.59	4,919,700.00	90.88	801,809.11	3,599,348.54
USER FEES							
402002	PENALTIES	2,000.00	100,000.00	35,000.00	285.71	(244,000.00)	308,000.00
402003	INDUSTRIAL USER CHARGE	1,250,029.95	7,109,329.22	17,385,000.00	40.89	1,244,814.74	6,970,714.41
402005	USER CHARGE	432,538.30	2,353,286.44	6,109,200.00	38.52	398,881.43	2,272,944.55
402008	USER FEE WATER RESTRICTION IMPACT	0.00	0.00	(1,200,000.00)	0.00	0.00	0.00
USER FEES		1,684,568.25	9,562,615.66	22,329,200.00	42.83	1,399,696.17	9,551,658.96
OTHER REVENUE							
402007	GRANT INCOME	0.00	25,000.00	5,827,280.00	0.43	0.00	8,969.00
402015	OPERATIONS OF PUMP STATION	36,089.76	71,787.24	146,500.00	49.00	35,149.52	69,916.98
402019	INTEREST INCOME	298,001.58	1,364,608.56	3,211,000.00	42.50	311,300.59	1,967,801.89
402020	ANNEXATION INCOME	0.00	0.00	323,900.00	0.00	0.00	0.00
402025	OTHER INCOME	21,510.73	139,668.06	169,800.00	82.25	31,175.89	119,007.55
402027	WASTE HAULER MANIFEST INCOME	5,910.32	36,287.82	105,000.00	34.56	9,505.76	46,601.81
402028	SEWER PERMIT INCOME	12,560.00	62,418.20	150,000.00	41.61	15,627.00	66,275.80
412259	ARGENTA	106,700.03	106,700.03	216,600.00	49.26	103,592.27	103,592.27
412260	OREANA	0.00	68,901.71	137,800.00	50.00	0.00	68,901.71
OTHER REVENUE		480,772.42	1,875,371.62	10,287,880.00	18.23	506,351.03	2,451,067.01
TRANSFER IN							
402030	INTERFUND TRANSFER	0.00	0.00	553,000.00	0.00	0.00	0.00
499999	PRIOR YEAR PROCEEDS	0.00	0.00	26,027,720.00	0.00	0.00	0.00
TRANSFER IN		0.00	0.00	26,580,720.00	0.00	0.00	0.00
NON OPERATING REVENUE							
402026	INVESTMENTS GAIN/LOSS	(655.64)	(3,399.33)	0.00	100.00	1,818.27	4,304.91
412181	STATE OF ILLINOIS - E SIDE REHAB	0.00	0.00	4,000,000.00	0.00	0.00	0.00
NON OPERATING REVENUE		(655.64)	(3,399.33)	4,000,000.00	(0.08)	1,818.27	4,304.91
TOTAL REVENUES							
		3,751,549.91	15,905,671.54	68,117,500.00	23.35	2,709,674.58	15,606,379.42
Expenditures							
PERSONNEL							
501010	SALARIES	464,718.87	2,063,334.77	5,006,500.00	41.21	328,287.86	1,798,989.73
501020	OVERTIME	12,962.21	56,641.13	109,800.00	51.59	4,270.95	39,182.76
501025	ON-CALL	1,193.78	5,350.28	60,500.00	8.84	0.00	0.00
501030	FICA	28,240.58	124,452.11	320,000.00	38.89	19,233.96	107,017.81
501040	IMRF	11,739.80	52,910.80	142,000.00	37.26	7,530.50	41,215.48
501050	HEALTH - MEDICAL - LIFE	63,967.74	349,531.89	997,000.00	35.06	64,155.03	325,798.04
501060	TEMPORARY HELP	0.00	0.00	16,000.00	0.00	0.00	0.00
501070	PHY EXAM-PRE EMPLOY-DRUG TEST	277.00	1,166.00	7,000.00	16.66	350.00	1,977.06
501080	WORKERS COMPENSATION INSURANCE	6,876.00	34,380.00	82,000.00	41.93	6,239.00	31,195.00
501090	UNEMPLOYMENT PAYMENT	0.00	0.00	1,000.00	0.00	0.00	0.00
501100	POST EMPLOYMENT HEALTH PLAN	5,600.00	28,400.00	78,200.00	36.32	5,500.00	28,000.00
501113	MEDICARE	6,604.67	29,105.74	75,000.00	38.81	4,498.28	25,028.31
507010	IMRF - DISTRICT	0.00	0.00	142,000.00	0.00	0.00	0.00

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ACCOUNT	DESCRIPTION	ACTIVITY FOR	YTD BALANCE	2026-27	% BDGT	ACTIVITY FOR	YTD BALANCE
		MONTH 09/30/26	09/30/2026			MONTH 09/30/25	09/30/2025
		INCR (DECR)	NORM (ABNORM)	AMENDED BUDGET	USED	INCR (DECR)	NORM (ABNORM)
Expenditures							
PERSONNEL		602,180.65	2,745,272.72	7,037,000.00	39.01	440,065.58	2,398,404.19
SUPPLIES							
502010	POLYMER	0.00	27,423.36	80,000.00	34.28	0.00	26,548.90
502041	PLANT CHEMICALS	0.00	8,846.27	60,000.00	14.74	5,092.98	14,517.09
502050	VEHICLE SUPPLIES	4,086.11	6,281.64	21,250.00	29.56	3,284.50	6,767.23
502061	PIPE & PIPE SUPPLIES	40.50	6,604.08	20,000.00	33.02	2,081.31	4,101.94
502062	ELECTRICAL SUPPLIES	6,516.10	15,652.34	50,000.00	31.30	4,172.75	28,481.58
502063	CONSTRUCTION SUPPLIES	0.00	2,301.45	13,500.00	17.05	309.55	2,031.12
502064	TELEPHONE & RADIO SUPPLIES	156.43	2,009.89	4,500.00	44.66	756.38	794.34
502065	HAND TOOLS	697.77	6,138.58	22,000.00	27.90	1,226.87	3,576.02
502066	INSTRUMENTATION SUPPLIES	6,739.91	45,506.74	41,600.00	109.39	3,797.43	15,589.71
502067	PERSONAL SUPPLIES	678.78	4,496.05	24,600.00	18.28	290.08	3,893.92
502068	MECHANICAL SUPPLIES	2,056.14	15,452.39	47,000.00	32.88	5,322.16	19,154.59
502069	BUILDING SUPPLIES	0.00	0.00	7,500.00	0.00	188.58	388.44
502071	SAFETY INCENTIVE PROGRAM	0.00	0.00	9,500.00	0.00	0.00	0.00
502073	SAFETY SUPPLIES & MATERIALS	400.88	4,970.76	17,000.00	29.24	0.00	4,114.67
502074	SAFETY PPE REIMBURSEMENT	843.12	2,531.02	10,750.00	23.54	0.00	1,067.17
502080	JANITORIAL SUPPLIES	677.95	2,524.56	16,500.00	15.30	88.87	2,969.10
502100	LABORATORY SUPPLIES	7,799.82	28,015.40	85,000.00	32.96	7,332.71	28,796.00
502110	ENGINEERING-DRAFTING SUPPLIES	360.68	360.68	1,500.00	24.05	0.00	0.00
502140	FUELS & LUBRICANTS	45,691.15	83,294.79	138,800.00	60.01	1,618.48	21,202.71
502141	DATA PROCESSING SUPPLIES	0.00	253.45	0.00	100.00	0.00	0.00
502150	GROUNDKEEPING SUPPLIES	1,222.87	2,504.06	15,400.00	16.26	790.73	4,253.97
502160	PAINT & PAINTING SUPPLIES	2,964.74	16,640.69	30,500.00	54.56	928.24	7,541.31
502170	ODOR CONTROL CHEMICALS	14,269.18	14,269.18	34,500.00	41.36	0.00	5,712.75
502180	OPERATING SUPPLIES	0.00	0.00	3,500.00	0.00	0.00	0.00
502190	DISINFECTION SUPPLIES	101,737.07	326,544.09	443,400.00	73.65	67,123.68	295,419.28
502195	NEUTRALIZATION SUPPLIES	31,211.32	101,205.54	150,000.00	67.47	20,507.17	88,060.18
502200	MACERATOR MAINTENANCE	380.00	475.68	24,700.00	1.93	0.00	291.90
502210	PUMP MAINTENANCE	6,125.15	38,013.14	127,500.00	29.81	150.07	27,341.31
502220	VALVE MAINTENANCE	0.00	2,407.98	37,500.00	6.42	2,667.16	2,667.16
502225	ROTARY DRUM THICKENER MAINTENANCE	4,521.96	19,598.63	19,500.00	100.51	0.00	5,548.21
502230	MIXER MAINTENANCE	0.00	0.00	12,500.00	0.00	0.00	0.00
502235	VFD/SMART START MAINTENANCE	0.00	217.76	17,000.00	1.28	0.00	8,408.62
502240	ACTUATOR MAINTENANCE	0.00	0.00	17,000.00	0.00	0.00	900.91
502250	PLC MAINTENANCE	0.00	8,634.86	14,000.00	61.68	995.63	995.63
502260	MAG TUBE MAINTENANCE	0.00	0.00	12,500.00	0.00	0.00	8,095.85
502270	PLUMBING SUPPLIES	0.00	2,617.74	10,000.00	26.18	100.61	5,076.11
502280	CONDUIT AND WIRE SUPPLIES	656.65	7,752.70	20,000.00	38.76	190.56	1,045.39
502290	HARDWARE	855.68	2,466.12	6,000.00	41.10	316.55	2,193.42
502810	PUMP STATION MAINTENANCE	1,919.47	7,216.98	86,500.00	8.34	8,145.41	53,088.23
502820	INTERCEPTOR & FORCEMAIN MAIN	3,145.00	20,084.50	50,000.00	40.17	0.00	6,074.61
502830	CSO FACILITY MAINTENANCE	0.00	425.00	44,500.00	0.96	0.00	7,413.42
502840	PRE-TREATMENT SUPPLIES	3,075.77	3,412.63	12,000.00	28.44	400.70	400.70
509010	TRANSFER HYPOCHLORITE TO GEN	0.00	0.00	411,000.00	0.00	0.00	0.00
SUPPLIES		248,830.20	837,150.73	2,270,500.00	36.87	137,879.16	714,523.49
UTILITIES							
503010	NATURAL GAS	1,548.17	8,011.95	115,000.00	6.97	1,670.96	10,231.91
503020	TELEPHONE SERVICE	4,062.13	16,254.11	43,850.00	37.07	3,651.30	16,312.27
503040	ELECTRICITY	243,334.00	679,664.73	1,600,000.00	42.48	111,885.94	513,635.56
503050	WATER	3,673.00	13,142.59	37,750.00	34.81	2,803.97	11,433.03
UTILITIES		252,617.30	717,073.38	1,796,600.00	39.91	120,012.17	551,612.77

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		MONTH 09/30/26	09/30/2026			MONTH 09/30/25	09/30/2025
		INCR (DECR)	NORM (ABNORM)	AMENDED BUDGET	USED	INCR (DECR)	NORM (ABNORM)
Expenditures							
OUTSIDE SERVICES							
503060	GROUNDKEEPING SERVICES	0.00	0.00	12,500.00	0.00	0.00	10,250.00
503070	OUTSIDE LABORATORY SERVICES	274.20	7,130.90	22,000.00	32.41	682.70	5,172.20
503072	SAFETY EQUIPMENT MAINTENANCE SERVICE	536.90	6,009.38	17,500.00	34.34	416.68	4,584.94
503080	REFUSE & GRIT	8,507.83	53,715.75	115,000.00	46.71	7,802.57	45,576.16
503091	ELECTRICAL MAINTENANCE SERVICE	0.00	0.00	22,000.00	0.00	320.62	1,599.32
503092	INSTRUMENTATION MAINTENANCE SERVICE	0.00	0.00	10,000.00	0.00	0.00	0.00
503093	MECHANICAL MAINTENANCE SERVICE	17,873.49	64,762.85	100,300.00	64.57	4,185.04	28,523.17
503094	TELEPHONE & RADIO MAINTENANCE SERVICE	0.00	372.89	1,500.00	24.86	0.00	0.00
503095	VEHICLE - OUTSIDE SERVICES	1,279.40	22,291.65	67,200.00	33.17	5,419.11	19,240.16
503096	JANITORIAL SERVICES	200.00	400.00	5,000.00	8.00	0.00	19.98
503097	REPAIR & CALIBRATION - LAB SERVICE	0.00	1,830.47	2,500.00	73.22	0.00	262.40
503111	LAND APPLICATION - CONTRACT	0.00	0.00	1,640,000.00	0.00	0.00	0.00
503113	LAND APPLICATION - EQUIP MAINT	1,743.75	20,098.89	17,500.00	114.85	0.00	14,161.42
503120	RENTAL EQUIPMENT	4,302.80	14,812.30	42,500.00	34.85	3,214.85	8,997.45
503130	PUMP REPAIR SERVICES	0.00	12,201.54	80,000.00	15.25	5,395.40	5,395.40
503140	MOTOR REPAIR SERVICES	0.00	0.00	37,500.00	0.00	0.00	0.00
503142	DATA PROCESSING MAINTENANCE	2,448.50	112,973.39	205,900.00	54.87	15,750.35	63,624.67
503143	DATA PROCESSING SOFTWARE	750.85	4,137.63	138,800.00	2.98	75.00	7,481.45
503144	DATA PROCESSING PROGRAMING	414.50	14,138.00	20,000.00	70.69	414.50	1,658.00
503150	HVAC SERVICES	476.78	5,309.78	30,000.00	17.70	0.00	465.00
503160	BLOWER MAINTENANCE SERVICE	0.00	4,146.10	56,000.00	7.40	0.00	32,064.00
503180	OFFICE EQUIPMENT MAINTENANCE	0.00	0.00	750.00	0.00	0.00	0.00
503280	PROFESSIONAL & CONSULTANTS	426,790.03	1,870,616.36	4,771,500.00	39.20	49,076.54	201,253.12
503380	RESEARCH	0.00	0.00	10,000.00	0.00	0.00	0.00
OUTSIDE SERVICES		465,599.03	2,214,947.88	7,425,950.00	29.83	92,753.36	450,328.84
ADMINISTRATIVE EXPENSES							
504010	POSTAGE	858.11	1,306.08	3,000.00	43.54	385.12	844.15
504030	OFFICE SUPPLIES	586.26	2,074.22	7,050.00	29.42	421.97	1,665.27
504060	PRINTING AND REPRODUCTION	4,373.34	5,958.00	11,200.00	53.20	360.16	1,368.70
504070	ADVERTISING	1,638.51	4,186.05	26,150.00	16.01	554.30	2,193.99
504074	SAFETY TRAINING MATERIALS	0.00	0.00	1,000.00	0.00	0.00	0.00
504091	TRANSPORTATION	0.00	371.60	14,100.00	2.64	292.60	411.67
504092	LODGING	0.00	3,151.61	34,750.00	9.07	0.00	6,484.63
504093	MEALS	604.51	2,446.78	24,450.00	10.01	148.63	1,727.03
504101	TRAINING - EDUCATION-TUITION	0.00	0.00	7,650.00	0.00	0.00	0.00
504102	TRAINING - EDUCATION-REGIST	10,499.00	17,901.40	122,250.00	14.64	2,862.50	11,744.50
504103	TRAINING - EDUCATION-MATERIAL	0.00	0.00	200.00	0.00	0.00	100.00
504110	MEMBERSHIP FEES	9,729.15	17,359.64	36,950.00	46.98	333.00	11,294.46
504120	BOOKS-PERIODICALS-SUBSCRIPT	0.00	5,660.80	7,300.00	77.55	0.00	5,234.20
504130	INSURANCE	0.00	103,562.00	210,000.00	49.32	0.00	99,198.33
504140	JUDGEMENTS - CLAIMS - FINES	0.00	0.00	1,000.00	0.00	0.00	0.00
504160	APPRAISERS FEES	0.00	0.00	40,000.00	0.00	0.00	0.00
504170	EASEMENT COSTS	0.00	5,489.85	20,500.00	26.78	0.00	5,329.95
504190	ANNEXATION COSTS	0.00	0.00	1,000.00	0.00	0.00	0.00
504200	LEGAL	1,690.00	12,639.76	51,000.00	24.78	4,765.00	13,105.00
504210	AUDIT	24,100.00	25,830.00	30,000.00	86.10	26,370.00	26,370.00
504220	BANK CHARGES	113.93	569.29	1,400.00	40.66	113.69	606.48
504221	EPA FEES & ASSESSMENTS	0.00	72,500.00	72,500.00	100.00	0.00	72,500.00
504231	USER CHARGE BILLING	31,120.69	126,979.98	385,000.00	32.98	30,574.10	122,994.41
504260	BARGAINING AGREEMENT	0.00	420.00	3,000.00	14.00	0.00	0.00
504270	CONTINGENCIES	10,458.49	11,148.49	200,500.00	5.56	0.00	205.95
ADMINISTRATIVE EXPENSES		95,771.99	419,555.55	1,311,950.00	31.98	67,181.07	383,378.72

GENERAL CAPITAL

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		MONTH 09/30/26	09/30/2026			MONTH 09/30/25	09/30/2025
		INCR (DECR)	NORM (ABNORM)	AMENDED BUDGET	USED	INCR (DECR)	NORM (ABNORM)
Expenditures							
505010	COMPUTER EQUIPMENT	0.00	0.00	125,000.00	0.00	0.00	0.00
505020	BUILDINGS	73,338.00	151,551.42	2,000,000.00	7.58	19,973.46	645,618.10
505030	PROCESS EQUIPMENT	0.00	0.00	12,500.00	0.00	0.00	0.00
505040	AUXILIARY EQUIPMENT	0.00	0.00	12,500.00	0.00	0.00	0.00
505050	MOTOR VEHICLE	0.00	0.00	250,000.00	0.00	0.00	129,810.00
505060	MACHINE - IMPLEMENTS	0.00	0.00	5,000.00	0.00	0.00	10,380.98
605020	BUILDINGS	0.00	0.00	0.00	0.00	435,342.30	3,941,482.55
605090	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	77,803.00	77,803.00
614220	NUTRIENT UPGRADES	5,555.43	8,364.20	17,900,000.00	0.05	0.00	0.00
GENERAL CAPITAL		78,893.43	159,915.62	20,305,000.00	0.79	533,118.76	4,805,094.63
DEBT SERVICE							
506000	BONDS REDEEMED	0.00	0.00	410,000.00	0.00	0.00	0.00
506010	INTEREST EXPENSE	0.00	0.00	330,000.00	0.00	0.00	0.00
512023	WYCKLES FM	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	0.00	40,700.00	0.00	0.00	0.00
512026	ARGENTA	0.00	165,197.69	330,500.00	49.98	0.00	165,197.69
512027	TRESTLE REP	0.00	0.00	134,700.00	0.00	0.00	0.00
512028	STEVENS CR INT	0.00	45,151.58	90,400.00	49.95	0.00	45,151.58
512030	PRIMARY DIGEST	0.00	225,360.01	450,800.00	49.99	0.00	225,360.01
512051	E SIDE SEP REHAB	0.00	68,052.71	136,200.00	49.97	68,052.71	68,052.71
512052	SLUDGE THICK	0.00	153,049.88	306,200.00	49.98	0.00	153,049.88
512053	ODOR CONT P2	0.00	113,010.56	226,100.00	49.98	0.00	113,010.56
512054	2017 SE36 REHAB	0.00	35,964.39	72,000.00	49.95	0.00	35,964.39
512055	WEST HEADWORKS	260,604.12	260,604.12	521,300.00	49.99	0.00	0.00
512056	SOUTH SHORES INTERCEPTOR REHAB	0.00	247,352.39	494,800.00	49.99	247,352.39	247,352.39
512058	E SIDE REHAB	0.00	0.00	125,200.00	0.00	0.00	0.00
DEBT SERVICE		260,604.12	1,461,206.19	3,963,900.00	36.86	315,405.10	1,200,602.07
CAPITAL PROJECTS							
600010	MISCELLANEOUS REPAIRS	5,090.00	319,027.24	175,000.00	182.30	23,730.63	23,730.63
601016	MISCELLANEOUS PROJECTS	20,833.07	67,877.81	424,000.00	16.01	16,827.47	212,261.07
601026	VEHICLES	0.00	0.00	258,000.00	0.00	216,230.00	258,301.70
601111	MISCELLANEOUS CAPITAL	0.00	0.00	5,656,000.00	0.00	0.00	2,315,152.80
601124	CLARIFIER REPLACEMENT	0.00	927,219.00	3,216,500.00	28.83	166,936.24	2,100,635.91
601126	PUMP REPLACEMENT	0.00	0.00	200,000.00	0.00	0.00	0.00
601127	VALVE REPLACEMENT	0.00	0.00	30,000.00	0.00	0.00	0.00
601128	MCC REPLACEMENT	0.00	0.00	375,000.00	0.00	0.00	0.00
601132	EQUIPMENT REPLACEMENT	1,067,704.50	1,070,002.00	5,925,000.00	18.06	6,214.00	10,918.80
601201	MISCELLANEOUS	0.00	0.00	500,000.00	0.00	0.00	0.00
601311	FACILITY RENEWAL	120,184.00	290,916.67	1,188,800.00	24.47	84,387.05	91,539.19
601312	CLARIFIER RENEWAL	0.00	0.00	0.00	0.00	0.00	7,314.69
601314	EQUIPMENT RENEWAL	0.00	0.00	0.00	0.00	0.00	21,002.56
601315	COLLECTION SYSTEM RENEWAL	117,922.56	117,922.56	1,097,000.00	10.75	86,364.80	87,964.80
614215	E SIDE REHAB	81,610.10	81,610.10	4,836,900.00	1.69	0.00	0.00
CAPITAL PROJECTS		1,413,344.23	2,874,575.38	23,882,200.00	12.04	600,690.19	5,128,822.15
FUND BALANCE CONTRIBUTION							
599999	FUND BALANCE CONTRIBUTION	0.00	0.00	124,400.00	0.00	0.00	0.00
FUND BALANCE CONTRIBUTION		0.00	0.00	124,400.00	0.00	0.00	0.00
TOTAL EXPENDITURES		3,417,840.95	11,429,697.45	68,117,500.00	16.78	2,307,105.39	15,632,766.86

REVENUE AND EXPENDITURE REPORT FOR SANITARY DISTRICT OF DECATUR
PERIOD ENDING 09/30/2026
% Fiscal Year Completed: 41.92

ACCOUNT	DESCRIPTION	ACTIVITY FOR	YTD BALANCE	2026-27	% BDGT	ACTIVITY FOR	YTD BALANCE
		MONTH 09/30/26	09/30/2026			MONTH 09/30/25	09/30/2025
		INCR (DECR)	NORM (ABNORM)	AMENDED BUDGET	USED	INCR (DECR)	NORM (ABNORM)
TOTAL REVENUES - ALL FUNDS		3,751,549.91	15,905,671.54	68,117,500.00	23.35	2,709,674.58	15,606,379.42
TOTAL EXPENDITURES - ALL FUNDS		3,417,840.95	11,429,697.45	68,117,500.00	16.78	2,307,105.39	15,632,766.86
NET OF REVENUES & EXPENDITURES		333,708.96	4,475,974.09	0.00	100.00	402,569.19	(26,387.44)

PERIOD ENDING 09/30/2026

ACTIVE PROJECT REPORT

ACCOUNT	PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR MONTH 09/30/26 INCR (DECR)	YTD BALANCE 09/30/2026 NORM (ABNORM)	2026-27 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
OTHER REVENUE								
402007	23ENG31	WORKFORCE CENTER CONSTRUCTION	0.00	0.00	1,050,000.00	0.00	0.00	1,050,000.00
402007	25ENG90	SOLAR ARRAYS	0.00	25,000.00	4,721,280.00	0.53	0.00	4,696,280.00
Net OTHER REVENUE			0.00	25,000.00	5,771,280.00	0.43	0.00	5,746,280.00
GENERAL CAPITAL								
505020	23ENG31	WORKFORCE CENTER CONSTRUCTION	19,000.00	31,398.01	1,750,000.00	(20.17)	(384,357.27)	2,102,959.26
505020	25ENG31	AWC-FURNISHING	52,631.11	118,446.52	250,000.00	62.28	37,264.33	94,289.15
505020	26ENG31	BUILDING 045 DEMOLITION	1,706.89	1,706.89	0.00	100.00	51.45	(1,758.34)
505050	26SAF02	VEHICLE - SAFETY TRUCK	0.00	0.00	250,000.00	0.00	0.00	250,000.00
505030	26I&C01	RDT OIL SYSTEM UPGRADE	0.00	0.00	12,500.00	0.00	0.00	12,500.00
505010	26MIS02	ACCOUNTING SOFTWARE UPGRADE	0.00	0.00	125,000.00	0.00	0.00	125,000.00
505040	26COL10	ROOT CUTTER HEADS AND NOZZLE UPGRADES	0.00	0.00	12,500.00	0.00	0.00	12,500.00
614220	26CMP29	NUTRIENT REMOVAL UPGRADES	1,440.00	1,440.00	0.00	100.00	0.00	(1,440.00)
614220	26CMP29	NUTRIENT REMOVAL UPGRADES	0.00	0.00	17,000,000.00	0.00	0.00	17,000,000.00
614220	26CMP29	NUTRIENT REMOVAL UPGRADES	4,115.43	6,924.20	0.00	100.00	41,308.30	(48,232.50)
Net GENERAL CAPITAL			78,893.43	159,915.62	19,400,000.00	0.75	(305,733.19)	19,545,817.57
ADMINISTRATIVE EXPENSES								
504093	26CAP01	6/17/26 WEATHER EVENT	0.00	189.35	0.00	100.00	0.00	(189.35)
Net ADMINISTRATIVE EXPENSES			0.00	189.35	0.00	100.00	0.00	(189.35)
SUPPLIES								
502066	26I&C99	MCC WATER DAMAGE	0.00	28,432.53	0.00	100.00	0.00	(28,432.53)
Net SUPPLIES			0.00	28,432.53	0.00	100.00	0.00	(28,432.53)
OUTSIDE SERVICES								
503280	26I&C02	ARC FLASH STUDY	0.00	0.00	40,000.00	0.00	0.00	40,000.00
503111	21ENG12	SOUTH SLUDGE LAGOON PH4 2021	0.00	0.00	40,000.00	0.00	0.00	40,000.00
503280	21CMP02	PDOP	1,629.83	3,070.67	0.00	100.00	0.00	(3,070.67)
503280	21CMP03	NR FEASIBILITY STUDY	0.00	0.00	0.00	0.00	14,349.00	(14,349.00)
503280	22CMP11	NR PROGRAM MANAGEMENT	804.00	6,390.00	21,000.00	336.75	64,328.07	(49,718.07)
503280	22CMP15	COMPREHENSIVE WRRF UPGRADE PLAN	0.00	5,587.50	0.00	100.00	101,835.48	(107,422.98)
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	103,806.50	298,425.75	300,000.00	99.48	0.00	1,574.25
503280	25CM15C	NR WRRF DETAIL DESIGN - CD	74,067.00	195,655.86	1,023,000.00	19.13	0.00	827,344.14
503280	25CM15D	NR WRRF DETAIL DESIGN - DONOHUE	219,599.63	1,192,546.75	1,945,000.00	55.64	(110,442.60)	862,895.85
503280	25CM15M	NR WRRF DETAIL DESIGN - CMT	10,616.81	132,445.43	1,085,000.00	12.21	0.00	952,554.57
503280	21CMP01	NARP / WATERSHED DEVELOPMENT	0.00	0.00	50,000.00	(49.39)	(24,694.41)	74,694.41
503280	22CMP12	NR PRETREATMENT UPDATE	0.00	0.00	0.00	0.00	13,362.10	(13,362.10)
Net OUTSIDE SERVICES			410,523.77	1,834,121.96	4,504,000.00	44.43	166,905.50	2,502,972.54
CAPITAL PROJECTS								
600010	24ENG51	REPAIR OF 12" PLANT SS	0.00	0.00	80,000.00	1.28	1,023.37	78,976.63
600010	26CAP01	6/17/26 WEATHER EVENT	5,090.00	220,426.59	0.00	100.00	40,477.54	(260,904.13)
601016	24SAF01	SAFETY EQUIPMENT - 2024	0.00	0.00	0.00	0.00	(71.01)	71.01
601016	26SAF01	SAFETY EQUIPMENT - 2026	0.00	1,664.60	25,000.00	6.66	0.00	23,335.40
601016	26SAF60	UST REPLACEMENT - ST LOUIS BRIDGE	0.00	0.00	60,000.00	0.00	0.00	60,000.00
601016	26ENG80	GIS EQUIPMENT UPGRADE	0.00	11,948.45	11,000.00	108.62	0.00	(948.45)
601016	23LAB01	LAB EQUIPMENT REPLACEMENT 2023	0.00	0.00	0.00	0.00	(28.00)	28.00
601016	26LAB01	LAB EQUIPMENT - DISCRETE ANALYZER	0.00	0.00	60,000.00	90.46	54,273.00	5,727.00
601016	26LAB02	LAB EQUIPMENT - TKN BLOCK	0.00	9,928.00	10,000.00	99.28	0.00	72.00
601026	26MNT01	VEHICLE REPLACEMENT - 2026	0.00	0.00	158,000.00	0.00	0.00	158,000.00

User: KellyC

DB: Sanitary Distric

PERIOD ENDING 09/30/2026

ACTIVE PROJECT REPORT

		ACTIVITY FOR	YTD BALANCE					
ACCOUNT	PROJECT	PROJECT DESCRIPTION	MONTH 09/30/26 INCR (DECR)	09/30/2026 NORM (ABNORM)	2026-27 AMENDED BUDGET	% BDGT USED	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE
601026	26MNT03	BOBCAT REPLACEMENT	0.00	0.00	100,000.00	0.00	0.00	100,000.00
601016	22COL12	SWITCH GEAR REPLACEMENT - DAMON	0.00	0.00	0.00	0.00	71,498.00	(71,498.00)
601016	26MNT07	FENCING REPLACEMENT - COLLECTIONS	0.00	0.00	120,000.00	0.00	0.00	120,000.00
601016	26PRE01	AUTOMATIC SAMPLERS-2026	17,690.24	17,690.24	35,000.00	50.54	0.00	17,309.76
601016	25MIS01	COMPUTER EQUIPMENT - 2025	0.00	0.00	0.00	0.00	5.00	(5.00)
601016	26INT01	INSTRUMENTATION UPGRADES 2026	1,123.57	1,123.57	33,000.00	3.40	0.00	31,876.43
601016	26INT02	COLLECTION SYSTEM MODEMS	(6,550.00)	0.00	25,000.00	0.67	166.90	24,833.10
601016	26MIS01	COMPUTER EQUIPMENT 2026	8,569.26	16,563.92	35,000.00	56.07	3,061.03	15,375.05
601016	26SAF03	PLANT LEL METER REPLACEMENTS	0.00	8,959.03	10,000.00	89.59	0.00	1,040.97
601201	21ANX01	HARRISTOWN - NIANTIC EXTENSION	0.00	0.00	250,000.00	0.00	0.00	250,000.00
601201	26ANX01	COLLECTION SYSTEM EXPANSION - WYCKLES.	0.00	0.00	250,000.00	0.00	0.00	250,000.00
601111	25ENG90	SOLAR ARRAYS	0.00	0.00	5,431,000.00	98.87	5,369,742.70	61,257.30
601124	24ENG46	RELIEF WELL REPLACEMENT	0.00	0.00	0.00	0.00	14,295.51	(14,295.51)
601124	25ENG55	REPLACEMENT OF SOUTH FINAL CLARIFIERS	0.00	927,219.00	3,216,500.00	108.89	2,575,359.00	(286,078.00)
601132	21ENG19	GATE REPLACEMENT - 2021	1,065,002.00	1,065,002.00	1,993,300.00	138.68	1,699,358.00	(771,060.00)
601132	23ENG19	FINAL CLARIFIER CHANNEL GATE REPLACEM	0.00	0.00	78,000.00	95.26	74,300.00	3,700.00
601132	24ENG07	DIGESTER #1 LID REPLACEMENT	2,702.50	5,000.00	3,621,000.00	99.85	3,610,507.10	5,492.90
601132	25ENG22	NEUROS BLOWER INSTALLATION	0.00	0.00	232,700.00	100.00	232,696.70	3.30
601111	23MNT30	MANLIFT REPLACEMENT	0.00	0.00	225,000.00	0.00	0.00	225,000.00
601126	26MNT31	EFFLUENT PUMP REPLACEMENT - #1	0.00	0.00	200,000.00	80.50	160,993.32	39,006.68
601127	26MNT12	PLANT VALVE REPLACEMENT - 2026	0.00	0.00	30,000.00	0.00	0.00	30,000.00
601128	21I&C01	MCC REPLACEMENT - BLDG #210	0.00	0.00	0.00	0.00	(38.24)	38.24
601128	25I&C11	MCC REPLACEMENT - LINCOLN PARK CSO	0.00	0.00	125,000.00	0.00	0.00	125,000.00
601128	26I&C10	MCC REPLACEMENT - MCKINLEY CSO	0.00	0.00	125,000.00	0.00	0.00	125,000.00
601128	26I&C11	MCC REPLACEMENT OAKLAND CSO	0.00	0.00	125,000.00	0.00	0.00	125,000.00
601311	23ENG20	DIVERSION STRUCTURE RENEWAL - FC SOUT	0.00	170,732.67	136,800.00	124.80	0.00	(33,932.67)
601311	25ENG09	ROADS WORK - 2025	0.00	0.00	0.00	0.00	225.00	(225.00)
601311	25ENG21	DIGESTER #2 LID SUMP RENEWAL	46,336.00	46,336.00	55,000.00	84.25	0.00	8,664.00
601311	26ENG08	ROOF RESTORATION - 2026	0.00	0.00	205,000.00	0.00	0.00	205,000.00
601311	26ENG09	ROADS WORK - 2026	73,848.00	73,848.00	300,000.00	48.05	70,312.00	155,840.00
601311	26MNT30	RAS STATION LADDER RENEWAL	0.00	0.00	42,000.00	0.00	0.00	42,000.00
601312	22ENG43	CLARIFIER COATINGS	0.00	0.00	0.00	0.00	(4,411.76)	4,411.76
601311	26ENG11	DESIGN OF CC LIFT STATION	0.00	0.00	300,000.00	0.00	0.00	300,000.00
601311	26MNT21	TUCKPOINTING- MCKINLEY	0.00	0.00	30,000.00	0.00	0.00	30,000.00
601315	22ENG02	FM RENEWAL - LOST BRIDGE LS	0.00	0.00	0.00	0.00	191,203.73	(191,203.73)
601315	22ENG11	EASTMORELAND LS REPLACEMENT	0.00	0.00	110,000.00	0.00	0.00	110,000.00
601315	23ENG17	SEWER TELEVISIONING & RATING 2023	0.00	0.00	0.00	0.00	135.20	(135.20)
601315	25ENG17	SEWER TELEVISIONING & RATING	0.00	0.00	0.00	0.00	1,749.00	(1,749.00)
601315	25ENG18	FORCEMAIN INSPECTION DAMON - LARKDALE	0.00	0.00	50,000.00	60.16	30,080.00	19,920.00
601315	25ENG50	LINING FARRIES INTERCEPTOR SECTION	0.00	0.00	40,000.00	0.00	0.00	40,000.00
601315	25ENG81	DAMON FM IMPROVEMENTS	0.00	0.00	212,000.00	0.00	0.00	212,000.00
601315	26COL51	NEW MAIN PIPE PROTECTION	0.00	0.00	25,000.00	0.00	0.00	25,000.00
601315	26COL52	HOBAS TRESTLE PIPE REPAIR	0.00	0.00	450,000.00	0.00	0.00	450,000.00
601315	26ENG17	SEWER TELEVISIONING & RATING 2026	0.00	0.00	110,000.00	0.00	0.00	110,000.00
601311	22MNT04	259 VALVE AND PUMP RENEWAL	0.00	0.00	0.00	0.00	9,526.70	(9,526.70)
601311	21MNT06	WYCKLES DECANT FACILITY RENEWAL	0.00	0.00	0.00	0.00	39.88	(39.88)
601311	22COL05	TRANSFER SWITCH AND FENCING - KMART L	0.00	0.00	20,000.00	0.00	0.00	20,000.00
601311	25MNT21	GENERAL FACILITY RENEWAL	0.00	0.00	0.00	0.00	1,655.75	(1,655.75)
601315	23COL07	AIR RELEASE VALVE RENEWAL - 2023	0.00	0.00	15,000.00	0.00	0.00	15,000.00
601315	26COL04	PUMP RENEWAL- COLLECTION 2026	117,922.56	117,922.56	85,000.00	138.73	0.00	(32,922.56)
601311	26MNT06	WYCKLES WATER LINE RENEWAL	0.00	0.00	100,000.00	0.00	0.00	100,000.00
614215	24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	19,200.00	78.00	14,975.78	4,224.22
614215	24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	120,000.00	0.00	0.00	120,000.00
614215	24ENG06	EASTSIDE INTERCEPTOR REHAB	81,610.10	81,610.10	4,695,200.00	99.99	4,613,158.90	431.00
614215	24ENG06	EASTSIDE INTERCEPTOR REHAB	0.00	0.00	2,500.00	50.40	1,260.00	1,240.00
Net CAPITAL PROJECTS			1,413,344.23	2,775,974.73	23,787,200.00	90.86	18,837,530.10	2,173,695.17

PERIOD ENDING 09/30/2026

ACTIVE PROJECT REPORT

ACCOUNT	PROJECT	PROJECT DESCRIPTION	ACTIVITY FOR		YTD BALANCE	2026-27	% BDGT	ENCUMBERED	UNENCUMBERED	
			MONTH 09/30/26		09/30/2026					AMENDED BUDGET
			INCR	(DECR)	NORM	(ABNORM)				
DEBT SERVICE										
506000	23ENG31	WORKFORCE CENTER CONSTRUCTION		0.00		0.00	410,000.00	0.00	0.00	410,000.00
506010	23ENG31	WORKFORCE CENTER CONSTRUCTION		0.00		0.00	330,000.00	0.00	0.00	330,000.00
Net DEBT SERVICE				0.00		0.00	740,000.00	0.00	0.00	740,000.00
TRANSFER IN										
402030	24ENG06	EASTSIDE INTERCEPTOR REHAB		0.00		0.00	(961,300.00)	0.00	0.00	(961,300.00)
402030	26CMP29	NUTRIENT REMOVAL UPGRADES		0.00		0.00	(1,900,000.00)	0.00	0.00	(1,900,000.00)
402030	26CMP29	NUTRIENT REMOVAL UPGRADES		0.00		0.00	17,900,000.00	0.00	0.00	17,900,000.00
402030	26CMP29	NUTRIENT REMOVAL UPGRADES		0.00		0.00	(16,000,000.00)	0.00	0.00	(16,000,000.00)
Net TRANSFER IN				0.00		0.00	(961,300.00)	0.00	0.00	(961,300.00)
NON OPERATING REVENUE										
412181	24ENG06	EASTSIDE INTERCEPTOR REHAB		0.00		0.00	4,000,000.00	0.00	0.00	4,000,000.00
Net NON OPERATING REVENUE				0.00		0.00	4,000,000.00	0.00	0.00	4,000,000.00
TOTAL REVENUES - ALL FUNDS				0.00		25,000.00	8,809,980.00	0.28	0.00	8,784,980.00
TOTAL EXPENDITURES - ALL FUNDS				1,902,761.43		4,798,634.19	48,431,200.00	48.52	18,698,702.41	24,933,863.40
NET OF REVENUES & EXPENDITURES				(1,902,761.43)		(4,773,634.19)	(39,621,220.00)	59.24	(18,698,702.41)	(16,148,883.40)

SCHEDULE OF WPCRF LOANS
9/30/2026

LOAN DATE	PROJECT	INTEREST RATE	LOAN BALANCE		ANNUAL PAYMENTS
			ORIGINAL	OUTSTANDING BALANCE	
Jun-11	Wyckles PH 1	0.000	818,637	168,153	42,038
Jul-11	Wyckles PH II	0.000	793,557	183,128	40,695
Mar-12	Oreana	0.000	4,882,563	1,137,993	252,887
Dec-12	Stevens Creek	1.250	1,760,912	478,536	103,568
May-13	Argenta	1.250	5,870,416	1,904,134	308,874
Oct-13	Trestle	1.250	2,765,463	837,804	134,602
Dec-15	Digester Mixing	1.930	6,870,742	3,895,136	450,720
Mar-16	Sewer Rehab (Eastside Separation)	2.210	2,146,713	1,105,309	136,105
Jun-16	Sludge Thickening	1.995	5,130,373	2,637,072	306,100
Aug-16	Odor Control Ph 2	2.210	3,558,139	1,927,226	226,021
Jun-19	2017 SE36 Rehab	1.760	1,184,097	775,031	71,929
Oct-19	West Headworks	1.760	8,755,000	6,238,569	371,980
Nov-21	S Shores Sewer Lining	1.350	8,600,891	6,897,910	377,881
TOTAL			53,137,504	28,186,001	2,823,401