



**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
BOARD OF DIRECTORS MEETING
June 17, 2020 7:30 am**

The Southwestern Illinois Flood Prevention District Council Meeting will be conducted via teleconference due to COVID-19 restrictions.

1. Call to Order
Debra Moore, President
2. Approval of Minutes of January 15, 2020
3. Public Comment on Pending Agenda Items
4. Program Status Report
Chuck Etwert, Chief Supervisor
5. Budget Update and Approval of Disbursements
Chuck Etwert, Chief Supervisor
6. Design and Construction Update
Jay Martin, Wood Environment & Infrastructure Solutions, Inc.
7. Bond Issue Update
Khalen Dwyer, Columbia Capital Management.
8. 2019 Annual Audit
Michael Brokering, Scheffel Boyle
9. Change Order – BP #18
*Randy Cook, Wood Environment & Infrastructure Solutions, Inc.
Chuck Etwert, Chief Supervisor*
10. Amendments to Wood Work Orders #3 & #19
*Randy Cook, Wood Environment & Infrastructure Solutions, Inc.
Chuck Etwert, Chief Supervisor*

AGENDA

11. MESD LERRDs Authorization Amendment
Chuck Etwert, Chief Supervisor
12. Wood River Drainage & Levee District LERRDs Authorization
Chuck Etwert, Chief Supervisor
13. Update from Corps of Engineers
Tracey Kelsey, U.S. Army Corps of Engineers
14. Release of Executive Session Minutes
15. Public Comment

Executive Session (if necessary)
16. Other Business
17. Adjournment

Next Meeting: July 15, 2020

MINUTES

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL BOARD OF DIRECTORS MEETING

January 15, 2020

The regular meeting of the Board of Directors was held at the Metro-East Park and Recreation District Office, 104 United Drive, Collinsville, Illinois at 7:30 a.m. on Wednesday January 15, 2020.

Members in Attendance

Debra Moore, President (Chair, St. Clair County Flood Prevention District)
John Conrad, Vice-President (Chair, Monroe County Flood Prevention District)
Jeremy Plank, Secretary/Treasurer (Chair, Madison County Flood Prevention District)
Bruce Brinkman, Monroe County Flood Prevention District
Max Merz III, Madison County Flood Prevention District
Aaron Metzger, Monroe County Flood Prevention District
Alvin Parks, Jr., St. Clair County Flood Prevention District
David Schwind, Madison County Flood Prevention District

Members Absent

Isabelle Crockett, St. Clair County Flood Prevention District

Others in Attendance

Robert Elmore, Monroe County Board Chair
Kurt Prenzler, Madison County Board Chair
Chuck Etwert, SW Illinois FPD Council
Steve Adler, Metro-East Sanitary District
Randy Cook, Wood Environment & Infrastructure Solutions, Inc.
Robin Cromer, Senator Tammy Duckworth
Tim Eagleton, FM Global
Hal Graef, U.S. Army Corps of Engineers
Larry Hofstetter, Prairie Du Pont Levee
David Human, Husch Blackwell LLP
David Human Jr., Husch Blackwell LLP
Phil Johnson, Phil Johnson Realtor
Charles Juneau, Juneau Associates Inc.
Tracey Kelsey, U.S. Army Corps of Engineers
Mike Lindhorst, Prairie Du Pont Levee
Jay Martin, Wood Environment & Infrastructure Solutions, Inc.
Rick Mauch, SCI Engineering
Phil Moser, U.S. Army Corps of Engineers

Rhonda Sauget, Leadership Council Southwestern Illinois
Don Sawicki, Metro-East Sanitary District
Cas Sheppard, SMS Engineers
Gary Stumpf, Fish Lake Levee
Mike Sullivan, Prairie Du Pont Levee
Kevin Williams, Wood Environment & Infrastructure Solutions, Inc.

Call to order

President Debra Moore noted the presence of a quorum and called the meeting to order at 7:33 a.m.

Dr. Moore asked for a roll call to confirm that a quorum was present and the following indicated their attendance.

Mr. Brinkman – Present
Mr. Conrad - Present
Mr. Merz – Present
Mr. Metzger - Present
Dr. Moore – Present
Mr. Plank - Present
Mr. Schwind - Present

A quorum was present.

Approval of Minutes of December 18, 2019

Dr. Moore asked for a motion to approve the minutes of the Board meeting held on December 18, 2019. A motion was made by Mr. Conrad, seconded by Mr. Schwind, to approve the minutes of the Board meeting held on December 18, 2019. The motion was approved unanimously by voice vote, with all members present voting aye.

The meeting minutes were approved.

Mr. Parks arrived.

Public Comment on Pending Agenda Items

Dr. Moore asked if there were any comments from the public on any agenda item on today's agenda.

Mr. Michael Lindhorst of the Prairie Du Pont Levee District requested a meeting of the Monroe County Flood Prevention District and Chuck Etwert after the Council meeting to discuss a ponding issue close to the levee, which was causing problems, and how to address this problem

in the event of more high water years. Monroe County Commissioners indicated they were available.

Program Status Report

Dr. Moore asked Mr. Etwert to provide a status report for the project.

He briefly highlighted changes to the status of the 100-Year Certification Packages and the Authorized Level Projects since the December meeting.

Mr. Etwert first discussed the 100-Year Certification Packages:

100-Year Certification Packages Status

Wood continues to wait for a response from the Illinois State Water Survey (ISWS) (who is reviewing on behalf of FEMA) and the Illinois Department of Natural Resources (IDNR) Office of Water Resources (OWR) to their submittals of the hydraulic and hydrologic (H&H) modeling updates submitted on November 19, 2019. After their review and approval of the H&H models, a final submittal will be made to FEMA including all up-to-date documentation.

He then discussed the 500-Year Authorized Level Status.

500-Year Authorized Level Status

Wood River Levee System

Wood completed the design of Bid Package #8 and submitted 95% Plans/Specs/Design Document Report to the Corps of Engineers on November 12, 2019. The Corps has reviewed and offered several comments which Wood is currently addressing. The Corps is scheduled to begin their BCOES (Biddability, Constructability, Operability, Environmental and Sustainability) review on January 21, 2020. This bid package will be constructed by the Corps of Engineers with a bid opening and award anticipated late spring or early summer.

MESD Levee System

The Cahokia Relief Well Project, Bid Package #18 – Underseepage Controls from 1207+00 to 1352+00, contract authorized December 18, 2019, a pre-construction meeting scheduled for January 15th.

Bids for Bid Package #14A – Underseepage Controls from 861+00 to 863+00 were opened on January 6, 2020 and will be discussed later as a separate item.

With pump station upgrades now being included, the design of Bid Package #11 is now anticipated to be completed in the fall with a bid before the end of the year. The revised preliminary estimated construction cost is now \$10,100,000 dollars.

Prairie Du Pont/Fish Lake Levee Systems

The Semi-Quantitative Risk Analysis (SQRA) is scheduled to be reviewed by the Levee Safety Oversight Group (LSOG) in April, after which Wood can continue the design of the Authorized Level improvements.

The Levee Community Preparedness Presentations with the Levee Issues Alliance and the Corps of Engineers continue to go well with a recent presentation to the Leadership Council Board of Directors last week.

The 2010 Series Bond refunding process continues with a pre-pricing conference call later in the morning.

Lastly, he provided the Board, a paper prepared by Randy Cook and his associates at Wood regarding the Southwestern Illinois Levees Relief Well Assessment and Design, which was recently presented at the Association of Dam and Safety Officials (ASDSO) Dam Safety 2019 Conference.

Dr. Moore asked for a motion to accept the Program Status Report for January 2020. A motion was made by Mr. Parks to accept the Program Status Report for January 2020. Mr. Brinkman seconded the motion. Mr. Plank called the roll and the following votes were made on the motion:

Mr. Brinkman – Aye
Mr. Conrad – Aye
Ms. Crockett – absent
Mr. Merz - Aye
Mr. Metzger - Aye
Dr. Moore – Aye
Mr. Parks – Aye
Mr. Plank – Aye
Mr. Schwind – Aye

The motion was approved unanimously.

Budget Update and Approval of Disbursements

Dr. Moore asked Mr. Etwert to provide a report.

Mr. Etwert noted that the financial statements for December 2019 prepared by fiscal agent, CliftonLarsonAllen, were included in the materials sent for the meeting. The reports include an accounting of revenues and expenditures for the month ending December 31, 2019, as compared to our fiscal year budget.

Accrued expenditures for the current fiscal year beginning on October 1, 2019 thru December 31, 2019 are \$8,104,311 while revenues amounted to \$3,277,496 resulting in a deficit of \$4,826,815. A total of \$34,232,923 is held by the counties in their respective FPD sales tax funds and will be needed by the Council for the 500-Year Authorized Level of Protection.

Monthly sales tax receipts of \$1,042,225 for October 2019 were up 1.45% from last year. Receipts for the year are still down .84% from last year, our highest year, due to the February refund in Madison County, but continue trending in the right direction.

He also provided for the Board's review and anyone else who was interested, the bank transactions for December 2019. Total disbursements for December were \$2,682,572.10. Largest payments were to the Corps of Engineers and Wood.

Mr. Etwert recommended that the Board accept the budget report and disbursements for December 2019.

Dr. Moore asked for a motion to accept Mr. Etwert's budget report and disbursements for December 2019. A motion was made by Mr. Schwind, seconded by Mr. Parks, to accept the budget report and approve the disbursements for December 2019. Mr. Plank called the roll and the following votes were made on the motion:

Mr. Brinkman – Aye
Mr. Conrad – Aye
Ms. Crockett – absent
Mr. Merz - Aye
Mr. Metzger - Aye
Dr. Moore – Aye
Mr. Parks – Aye
Mr. Plank – Aye
Mr. Schwind – Aye

The motion was approved unanimously.

Design and Construction Update

Dr. Moore called on Jay Martin, Wood Environment & Infrastructure Solutions, Inc., to provide an update report. He mentioned he bolded the text on items that represented an update from last month.

He used a PowerPoint® presentation to illustrate his remarks. His presentation focused on FEMA Certification Update and the Authorized Level (500-Year) Design as follows:

FEMA Certification Update

A FEMA Submittal Summary was presented.

FEMA Submittal Summary

	Upper Wood River	East/West Forks Wood River	Lower Wood River	MESD	PDP/FL
County	Madison	Madison	Madison	Madison & St. Clair	St. Clair & Monroe
Initial Submittal	Mar. 10, 2017	Dec. 5, 2016	Oct. 17, 2018	Aug. 31, 2018	Jul. 6, 2017
FEMA Comments	Sep. 5, 2017	Jan. 26, 2018	Apr. 20, 2018	Mar. 2019	Jan. 26, 2018
2 nd Submittal	Jun. 18, 2018	Jun. 29, 2018	Jul. 13, 2018	Mar. 18, 2019	Jun. 29, 2018
FEMA Comments	Sep. 25, 2018	Sep. 24, 2018	Sep. 24, 2018	N/A	Sep. 24, 2018
Submit to ISWS	N/A	Oct. 24, 2018	Oct. 24, 2018	N/A	Oct. 24, 2018
ISWS Comments	N/A	Feb. 18, 2019	Feb. 19, 2019	N/A	Feb. 19, 2019
Resubmit to ISWS	N/A	Jul. 31, 2019	Jul. 31, 2019	N/A	N/A
ISWS / IDNR Comments	N/A	Aug. 7, 2019	Aug. 7, 2019	N/A	N/A
Resubmit to ISWS	N/A	Nov. 19, 2019	Nov. 19, 2019	N/A	N/A
3 rd Submittal	Pending	Pending	Pending	N/A	Apr. 16, 2019

FEMA Comments				Apr. 29, 2019 (Partial)	Jul. 15, 2019
4 th Submittal					Jul. 24, 2019
FEMA Approval					Nov. 14, 2019

Next, Mr. Martin discussed the status of the Authorized Level (500-Year) Design.

Authorized Level (~500-Year) Design

Wood River (Bid Packages 8, 9, and 10)

- Bid Package 8

Design currently in USACE ATR Review Process

Wood submitted 95% Plans on Nov 12, 2019

USACE provided ATR comments 11/21 – 12/01

USACE to begin BCOES Review January 21, 2020

USACE plans to bid this project in USACE FY 2020

- Bid Packages 9 & 10

These packages are not anticipated to be designed/constructed by FPD Council at this time.

MESD (Bid Packages 11, 12, 14A, 14B & 18)

- Bid Package 11

Currently being designed

Includes pump station upgrades to G.C.E.D. #1X Pump Station in Granite City

Scheduled to Bid this project in late 2020

- Bid Packages 12

Being Designed/Constructed by USACE

- **Bid Package 14A**

Clay Blanket & Trench Work at America's Central Port

Ditch Fill near Madison Pump Station

Bids Opened on January 6, 2020

Award at today's meeting

- Bid Package 14B

Filter Blanket Under I-70 Bridge

Construction Postponed until USACE MESD Deep
Cutoff Wall Project is complete (~2 + years)

ROW Acquisition will continue

- **Bid Package 18**

Awarded on January 10, 2020

Contracts currently being routed for signature

Anticipate mobilization in March

- Bid Package 18A

Pump Station Work in Cahokia, IL

Scope is being developed and will be coordinated with USACE

Prairie Du Pont & Fish Lake (Bid Packages 15, 16, 17)

- Still working with USACE to validate solutions
- Additional drilling postponed to mid-2020
- 100% FPD Council funded design and construction (No Federal match)
- USACE Risk Review

Kick Off was December 2018

1st meeting (PFMA) was April 1-5, 2019

2nd meeting (SQRA) is this week (May 13-17, 2019)

USACE will present SQRA at Jan 28, 2020 LSOG Meeting

(LSOG approval was planned for April 2020)

It was asked if the PDP problem mention earlier affected the projects Mr. Martin had just reviewed. He indicated the issue was related to construction activities on Bid Package #6 and was totally aside from the items he had just discussed.

Dr. Moore asked for a motion to accept Mr. Martin's Design and Construction Update report. A motion was made by Mr. Parks with a second by Mr. Brinkman, to accept the Wood Environment & Infrastructure Solutions, Inc. Design and Construction Update report. Mr. Plank called the roll and the following votes were made on the motion:

Mr. Brinkman – Aye
Mr. Conrad – Aye
Ms. Crockett – absent
Mr. Merz - Aye
Mr. Metzger - Aye
Dr. Moore – Aye
Mr. Parks – Aye
Mr. Plank – Aye
Mr. Schwind - Aye

The motion was approved unanimously.

**Selection of Contractor for Construction Package #14A
Underseepage Controls from 861+00 to 863+00**

Dr. Moore asked Mr. Etwert to explain this item, and he immediately turned it over to Mr. Cook.

Mr. Cook explained the Council issued an advertisement for construction bids for Bid Package 14A on November 22, 2019. Bid Package 14A is generally for construction of Metro East Sanitary District underseepage improvement to include a cutoff trench, riverside blankets/berms, piezometers, and placement of fill. A copy of the invitation was included in the agenda package.

An advertisement for bid was published in the following newspapers the weeks of November 25, December 2, and December 9, 2019: Edwardsville Intelligencer, Belleville News Democrat, East St. Louis Monitor, Alton Telegraph and the Republic Times.

A pre-bid meeting was held on December 10, 2019 at the FPD council offices. The meeting and subsequent site visit was attended by 14 individuals, including staff. The pre-bid meeting was not mandatory.

On January 6, 2020, bids were received from five firms and read aloud. Wood reviewed the following:

- Confirmed the prequalification status as stated on the bid form
- Confirmed the addendums were acknowledged
- Verified the math on the schedule of values
- Confirmed the bid form was signed and attested
- Reviewed the schedules provided
- Reviewed the bid bond
- Contacted and reviewed references
- Reviewed and discussed utilization of M/D/WBE subcontractors.

Wood further reviewed the specifications, bonding requirements, QA/QC material testing procedures and payment procedures to verify the FPD Council is protected during construction and quality construction is provided. Wood reviewed the bids for primary difference between the five bidders. The prices for the bid items varied across all the bidders. The detailed bids were provided in the agenda package.

Mr. Cook explained the apparent low bid was submitted by Gelly Excavating & Construction (Gelly) from Highland, Illinois in the amount of \$787,782.50. However, Gelly's bid included a unit price of \$90,100.00 for the bid item "Mobilization", which is more than 5% of the total bid amount. The specifications stipulate in Section 01 22 00.00 99 "Measurement and Payment", Part 1 "General", Paragraph 1.2.2 "Mobilization" that "The total for this item shall not exceed 5% of the total sum bid for the base bid." (This page of specifications was provided in the

agenda package.) Gelly’s total bid was \$787,782.50; therefore, 5% of their total bid is \$39,389.12. The \$90,000 bid line item entered by Gelly is \$50,610.88 above the 5% threshold, or 11.4% of their total bid price; as a result, the Gelly bid was not filled out in accordance with the bid specifications. In accordance with the specifications (Section 00 200 “Instructions to Bidders” Paragraph 17.1) the “OWNER reserves the right to reject any or all Bids, including without limitation the rights to reject any or all nonconforming, nonresponsive, unbalanced or conditional Bids...” After internal discussions and discussions with Mr. Etwert and with Husch Blackwell, it was concurred that the FPD Council should reject the Gelly bid (on the grounds that it is nonresponsive) and award to the next lowest, responsive, bidder. This would be the first Council project that the apparent low bidder would not be accepted.

The second lowest bidder was Keller Construction (Keller) from Glen Carbon, Illinois. Based on their review, Wood concluded that Keller’s was qualified to perform the work and recommended that the FPD Council select this company to perform construction of Bid Package 14A. Keller Construction’s bid was \$905,000.00 which was still below Wood’s estimate of \$1,197,827.45 plus a ~10% contingency totaling \$1,313,387.27. Keller was awarded and successfully completed two of the FPD Council’s previous bid packages (Bid Packages 03 and 05). Keller was also awarded Bid Package 18 on January 10, 2020.

Keller Construction proposed to use both DM Hauling and Ray Lafore Truck Service, Inc. out of Cahokia and Belleville, respectively, for trucking. Both contractors have Disadvantaged Business Enterprise (DBE) certification with both IDOT and IL-UCP. Keller Construction e-mailed 125 DBE-certified companies about providing bids on this project and had phone calls and follow-up e-mails with interested companies. Keller Construction also ran a classified advertisement in the Belleville News Democrat on 12/26/2019 seeking DBE quotes for the project. Keller Construction only received DBE quotes from the two companies proposed. With respect to Keller Construction’s history on FPD Council projects, they had the highest DBE percentage among all the general contractors used for the FEMA certification work.

Table 1 summarizes the Total Bid amounts and proposed Minority Business Enterprise (MBE) utilization. The total bid and MBE totals for the Gelly bid are not listed because the bid was nonresponsive. Kamadulski proposed to use two DBEs for “trucking and various items” but did not specify the subcontract dollar amount planned for either; therefore, the Kamadulski MBE totals cannot be calculated.

Table 1 – Total Bid and Proposed MBE Utilization				
Bidder	Total Bid	MBE Utilization	Percentage	Trade
Keller Construction	\$905,000.00	\$56,000.00	6.19%	Trucking
Stutz Excavating	\$1,034,634.90	\$20,800.00	2.01%	Seeding
Kamadulski Excavating	\$1,457,839.80	Unknown	Unknown	Trucking, etc.
Baxmeyer Construction	\$1,961,047.30	\$0.00	0.00%	N/A

Mr. Metzger requested confirmation that this was the first non-responsive bid the Council has received. Mr. Cook respond in the affirmative due to the mobilization. The rest of the Gelly bid was complete and totaled \$787,782.50. Keller Construction's bid was \$905,000.00.

Mr. Metzger asked if there was language allowing the waiver of technicalities and award a contract in the best interest of the Council. Mr. Cook indicated that there was similar language in the instructions to bidders. It was considered, but ultimately after consulting with the attorneys, all were in agreement the fairest process was to award to the lowest responsible bidder.

It was asked if Gelly had performed work for the Council previously. It was stated they had not.

There was a brief discussion regarding the MBE Utilization of 6.19% and the utilization on the previous projects. Mr. Cook indicated an overall summary was presented to the Council about two years ago after the completion of the FEMA projects. It was indicated the range was five to six percent. It was indicated that Keller Construction had performed significant outreach efforts on this contract and last month's contract, including newspaper ads and e-mail mailings, in trying to maximize utilization.

Dr. Moore asked for a motion to authorize the Chief Supervisor to execute \$905,000 contract with Keller Construction to perform construction of Bid Package 14A with a total cost not to exceed \$995,500 (\$905,000 plus a 10% contingency).

A motion was made by Mr. Schwind, with a second by Mr. Merz to authorize the Chief Supervisor to execute \$905,000 contract with Keller Construction to perform construction of Bid Package 14A with a total cost not to exceed \$995,500 (\$905,000 plus a 10% contingency).

Mr. Plank called the roll and the following votes were made on the motion:

Mr. Brinkman – Aye
Mr. Conrad – Aye
Ms. Crockett – absent
Mr. Merz - Aye
Mr. Metzger - Abstain
Dr. Moore – Aye
Mr. Parks – Aye
Mr. Plank – Aye
Mr. Schwind – Aye

The motion was approved.

Corps of Engineers Update

Dr. Moore asked Ms. Kelsey to provide the report from the Corps.

Ms. Kelsey provided an update of the current activities of the Corps using a PowerPoint® presentation to illustrate her remarks. Her presentation focused on the status of the Metro East Projects as follows:

USACE UPDATE

Metro East Projects, IL Project Status

- **East St. Louis**

- Deep Cutoff Wall

Pre-Construction and Partnering meeting scheduled for January 16, 2020

Proposal Summary

Contractor	Total Price
Bauer Foundation Corporation, Odessa FL	\$32,301,199.18
Treviicos South, Inc., Charlestown, MA	\$39,263,000.00
Malcolm-Petrifond JV, San Francisco CA	\$40,961,410.00
Bencor Global, Inc., Frisco, TX	\$51,450,130.00

- WIK efforts for BP 11, BP 14, BP 18 continue
- Next contract awards are scheduled for 2021. MVS continues design efforts on relief wells and toe drain
- Continued coordination for additional real estate acquisition required

Right of Entry needed for Bid Package 12 Phase 3 pilot hole borings

- **Wood River**

- Next contract award will be the Relief Well #1 contract
- Real estate required for all current work

- **Prairie du Pont/Fish Lake**

- SQRA LSOG Presentation January 28

There was a brief discussion of the range of the bids the Corps received on the Deep Cutoff Wall, with Ms. Kelsey explaining the details the Corps goes through when reviewing bids. It was noted some employees of Treviicos South, who previously had completed the Council's Deep Cutoff Wall were now working for Bauer Foundation, thus bringing local experience.

Ms. Kelsey was asked to go through the SQRA (Semi-Qualitative Risk Assessment) and LSOG (Levee Safety Oversight Group) acronyms. The SQRA looks at the safety and risk associated with a levee and the LSOG reviews and must approve the assessment, before the report goes forward.

Metro East Projects - Real Estate Critical Path

		Preliminary ROW Provided	ROW NTP Issued	ROW Acquisition Deadline	Contract Award	Consequence
Wood River	BP8 22 RW/PS		17-Jun-19	15-Nov-19	3-Sep-20	Delayed execution of existing funds and potential impact on request for funds to complete. Plan is to bid these packages together.
	3 PS		2-Dec-19	17-Jul-20	3-Sep-20	
	RW #1		9-May-19	31-Jul-19	11-Aug-20	> 6 month delay requires a new BCOES Review
MESD	BP 12 PH 1	26-Dec-19	23-Apr-20	4-Nov-20	19-Feb-21	Delayed project execution and potential increased construction costs
	Toe Drain/RW	31-Jul-19	13-Sep-19	29-May-21	17-Aug-21	
	BP12 PH 2 RW/PS	30-Mar-21	9-Jul-21	30-Mar-22	29-Jul-22	
	BP 12 PH 3 RW	30-Mar-21	9-Jul-21	30-Mar-22	29-Jul-22	
	BP 14 PH 2 Berms		13-Sep-21	20-May-22	6-Sep-22	

RW - Relief Wells PS - Pump Station

Lastly, she again emphasized the need to stay on track and obtain the necessary ROWs needed to build the required projects and the impact if needed real estate isn't achieved. The Corps would not be able to execute the funding and funding has the potential to be lost to other areas. At this time real estate acquisition is slightly behind schedule due to some site access.

The Corps is fully funded for the Authorized Level improvements in East St. Louis (MESD), and with the award of the \$32,000,000 contract, the potential for loss of funds is minimal since the project is progressing.

In the Wood River area, current funds (eighteen million dollars) need to be utilized, in order, to receive additional funding. The Corps needs an additional fourteen million dollars in Wood River to complete the Authorized Level improvements. A project's progress is reviewed when making budget funding requests, which are made three years in advance.

She stressed that real estate acquisition is the responsibility of the local sponsor, so Wood River Levee District and MESD have the responsibility to provide the real estate needed for the project. The need is to continue moving forward having conversations and meetings with the entities involved and letting them know the importance of the project and their cooperation.

There was a brief discussion indicating additional easements will be needed from the railroads.

Mr. Etwert indicated MESD and their attorney and the Wood River Levee District with Wood were aware of the schedules and were working on obtaining the necessary real estate.

In response to a question from last month's meeting, regarding at what river elevation is the East St. Louis Deep Cutoff Wall construction impacted, Ms. Kelsey indicated basically when water gets within six feet of the contractors work platform they must take action and remove equipment. The elevation varies with the slope of the river. At this time the contractor hasn't submitted their final documents with their work platform elevation to the Corps, however, preliminary information indicates on the upstream end of the project, it appears a river stage of 48.9 feet and at the lower end 39.4 feet on the St. Louis gage. River stage could determine where the contractor chooses to work.

There was brief discussion regarding no local contractors bidding on the Corps' Deep Cutoff Wall Project. Ms. Kelsey explained this type of work is very specialized, with most bidders' parent company located outside the country, the necessary equipment is incredibly expensive, and not the type the general contracting world will have to do this type of work. The selected contractor will utilize local participation to meet bid requirements along with MBE/DBE requirements.

Dr. Moore thanked Ms. Kelsey and asked for a motion to accept the Corps of Engineers Update Report. A motion was made by Mr. Parks, with a second by Mr. Brinkman to receive the Corps of Engineers Update Report. Mr. Plank called the roll and the following votes were made on the motion:

Mr. Brinkman – Aye
Mr. Conrad – Aye
Ms. Crockett – absent
Mr. Merz - Aye
Mr. Metzger - Aye
Dr. Moore – Aye
Mr. Parks – Aye
Mr. Plank – Aye
Mr. Schwind – Aye

The motion was approved unanimously.

Ms. Kelsey introduced Mr. Phil Moser, who would be filling in for Mike Feldmann, while Mr. Feldmann is in Washington, D.C. on assignment for the next four months.

Public Comment

Dr. Moore asked if there was any public comment. There was none.

Other Business

Dr. Moore asked if there was any other business.

It was suggested the session with Mr. Lindhorst and the Prairie Du Pont Levee District be discussed under other business, rather than after the meeting.

Dr. Moore asked that members remember Isabelle Crockett and her family in their thoughts and prayers as her sister-in-law very suddenly passed away, which explained her absence at the meeting.

Mr. Lindhorst explained during the 100-Year improvements a few years ago, in Monroe County near the JB Bridge, the contractor, who needed dirt for the berm blanket, went to the Gummersheimer family to obtain dirt off their property and dug a five acre hole, approximately 1800 to 2000 feet from the levee.

The contractor did this without consulting anyone at the Prairie Du Pont Levee District. He indicated when you dig a hole you create problems and this hole was about twenty feet deep. During the floods of 73 and 93, the seepage problems on the farm grounds were not that significant. This past year, this pond created more seep water than ever before.

His opinion was this was going to create a major problem in the future. You can't see the sand boil because it's under 15 to 18 feet water. The pond is rising and lowering with the river elevation. He indicated that in the future, it could blow out and flood the whole bottoms,

including East Carondelet, Dupo, the railroad tracks, and parts of Columbia. He felt that it needs to be investigated.

Prairie Du Pont has no way of fixing the problem. One thought on fixing the problem was to build a levee around it, however, it might not, since the soil water barrier has been broken.

This is what the Prairie Du Pont Levee District wanted to discuss. They do not want a solution after a problem occurs.

It was clarified that a contractor entered into an arrangement with a property owner, Mr. Lindhorst wasn't the property owner, the property owner was compensated so much a cubic yard for dirt, and the property owner wasn't aware of the potential problem since there were no conversations with the levee district. It was up to the contractor to obtain the needed material.

It was stated that Lane Construction was the contractor, and the only thing in the Council's specifications was that the material obtained for the levee blanket couldn't be within 1,000 feet landside and 2,000 feet riverside. The contractor was in compliance with the specifications.

Mr. Lindhorst felt no material should have been taken from the landside protected area. He was positive that there were sand boils in the pond. He was asked if there had been any conversations with the contractor, to which he replied no, and asked for the Council's help in getting in contact with the contractor.

It was stated the Council had nothing to do with where the contractor obtained the fill material, but Wood would provide information on the contractor to the levee district.

It was stated that the contractor had complied with the contract, actually exceeding the distance requirement. The land owner doesn't want the pond filled back in, and doesn't want a levee around the pond.

There was a brief discussion regarding the relief wells in the area.

It was indicated the Corps needed to make a determination if this construction had impacted a federally funded water control project. Ms. Kelsey was asked to comment. She indicated the project was governed by a 408 permit, which states there should be no negative impact on an existing system. The contractor had complied with the specifications on the distant from the levee, however, there is an impact. She indicated that she would go back and check with the 408 Permitting Section, on how to deal with this type of a situation.

It was again stated the distant from the pond distant from the levee was 1,800 feet, almost double the requirement.

It was confirmed, Wood would provide contact information the levee district and Tracey would check with the 408 Permitting Section, and Mr. Etwert would be the point person.

It was stated this was regrettable this situation had occurred, but it seems to be a relationship between a private property owner and a contractor, not understanding the ramifications of the action both took.

Mr. Lindhorst suggested for the 500-Year Improvements, no dirt be taken from the landside of the levee. Wood was asked to consider this design request.

Mr. Lindhorst was asked if he considered this to be an emergency situation at this point. He replied, if there would be forty foot rivers, then yes.

\ It was stated the solution should be a priority because of the potential problem. It would take a levee around the pond of at least ten feet in height to obtain the water pressure needed to hold it.

It was indicated there were homes around it in addition to East Carondelet and Dupo homes.

The length of the 2019 flood event and the river rise on the pond was discussed. It was stated there was another existing pond nearby, which wasn't as deep, which also rises quickly.

It was again stated the land owner, who lives close to the pond, doesn't want a levee around the pond.

It was indicated when the pond was being built, the equipment was getting stuck, which was an indication of water problems. Mr. Lindhorst was asked if the levee district expressed concern, while the pond excavation was taking place, to the landowner. He replied they didn't, the contract had already been awarded and those guys were getting dirt. If they had known the contractor was going to dig twenty feet deep, they would have expressed concern.

It was again stated the property owner wanted the pond and he got paid for the dirt. As the property owner, he could have dug a pond himself.

It was stated the Council doesn't have responsibility, but is willing to get the contractor information to the levee district along with Tracey getting information to the levee district. It was suggested the levee district, the contractor, and the landowner meet to work through this problem.

It was again stated Mr. Etwert would be the point person to see that information gets to the levee district.

Lastly, when asked, it was stated that there wasn't any retention on the contractor's contract with the Council, as all required work had been completed, and the Council's contract with the contractor was a separate relationship.

There was no other business.

Adjournment

Dr. Moore asked for a motion to adjourn the meeting. A motion was made by Mr. Parks seconded by Mr. Brinkman to adjourn the meeting. Mr. Plank called the roll and the following votes were made on the motion:

Mr. Brinkman – Aye
Mr. Conrad – Aye
Ms. Crockett – absent
Mr. Merz - Aye
Mr. Metzger - Aye
Dr. Moore – Aye
Mr. Parks – Aye
Mr. Plank – Aye
Mr. Schwind – Aye

The motion was approved unanimously.

Respectfully submitted,

Jeremy Plank,
Secretary/Treasurer, Board of Directors

Southwestern Illinois Levees Relief Well Assessment and Design

Mary Knopf, PE, Project Engineer, Wood; and
Jo Tucker, PE, Principal Engineer, Wood; and
Randy Cook Jr., PE, Senior Civil Engineer, Wood

Abstract - The Southwestern Illinois levee system stretches 65 miles (104.6 km) and protects approximately 174,000 square miles (450,657 square km) of land in 3 counties, 156,000 residents, 4,000 businesses, and more than 55,000 jobs. The levee system was on the verge of being de-accredited in 2007 as part of the FEMA map modernization program. Recognizing the urgency of this situation, regional leaders secured funding to improve the levees and maintain FEMA accreditation.

Underseepage was the potential failure mode identified as requiring the most attention. Preliminary engineering suggested that hundreds of wood-stave pressure relief wells installed in the 1950s and 1960s would need to be replaced with new, stainless steel relief wells; this was not practical due to limited funding; therefore, the wood-stave relief wells were tested for condition and performance. Because of the relief well testing program and analyses, many existing relief wells were left in service, resulting in a significant cost savings.

I. BACKGROUND

The federal government took the initial steps, in the Flood Control Acts of 1936 and 1938, toward protecting the region immediately east of St. Louis, Missouri, known as the American Bottoms, from devastating effects of Mississippi River flooding, which had plagued the region for more than 100 years. Most of the American Bottoms is protected by three federally-authorized flood protection projects: The Wood River Flood Protection Project; the East St. Louis, Illinois and Vicinity Flood Protection Project¹; and the Prairie du Pont and Fish Lake Flood Protection Project. Five discrete levee systems within those flood protection projects span three counties in southwestern Illinois: Madison, St. Clair, and Monroe Counties. See Figure 1 for a map of the levee systems and region.

The region's residents and businesses enjoy subsidized flood insurance through the National Flood Insurance Program (NFIP), which is managed by the Federal Emergency Management Agency (FEMA). While the NFIP provides insurance for a flood having a 1% chance of being equaled or exceeded in any given year (the "base flood"), the levees that protect the American Bottoms were constructed to protect against a markedly greater flood². The levee systems are congressionally-authorized to protect against a flood measuring 52 feet on the Mississippi River at the St. Louis gage. Therefore, the 52-foot flood is commonly referred to as the "authorized level flood event" or the "authorized level of protection."

FEMA's Flood Map Modernization Program, which was a precursor to its current Risk Mapping, Assessment and Planning (Risk MAP) Program, digitized the old, often outdated, flood insurance rate maps. The resulting products were digital flood insurance rate maps (DFIRM)s. The United States Army Corps of Engineers (USACE) informed FEMA during map updating that it had "reduced confidence" that the aforementioned levee systems could protect against the base flood without flood fighting. FEMA issued preliminary DFIRMs that represented the levee-protected area as being unprotected. This meant that, had the preliminary maps become effective, parties that purchased flood insurance through the NFIP would no longer be eligible, thereby substantially increasing flood insurance rates, lowering property values, and discouraging future development.

The State of Illinois and the three affected counties quickly worked together to pass legislation to generate capital funding to repair the deficiencies in the levee systems so engineers could certify that the levee systems provide flood protection in accordance with the NFIP requirements described in Title 44, Section 65.10, of the Code of Federal Regulations (44 CFR 65.10), "Mapping of Areas Protected by Levee Systems."

¹ The East St. Louis and Vicinity, Illinois Flood Protection Project is commonly referred to as the Metro East Sanitary District (MESD) levee, since it is now owned, operated, and maintained by MESD. The MESD levee also relies on the federally-owned, -operated, and -maintained Chain of Rocks levee segment to provide protection.

² The Upper Mississippi River System Flow Frequency Study [1] concludes that the 1% chance flood elevation is 46.06 feet (14.0 m) on the St. Louis, Missouri gage. Similarly, the 0.2% chance flood is 50.56 feet (15.4 m) on the St. Louis gage, Missouri. The levees protecting the American Bottoms were constructed to protect against a flood measuring 52 feet (15.8 m) on the St. Louis, Missouri gage.

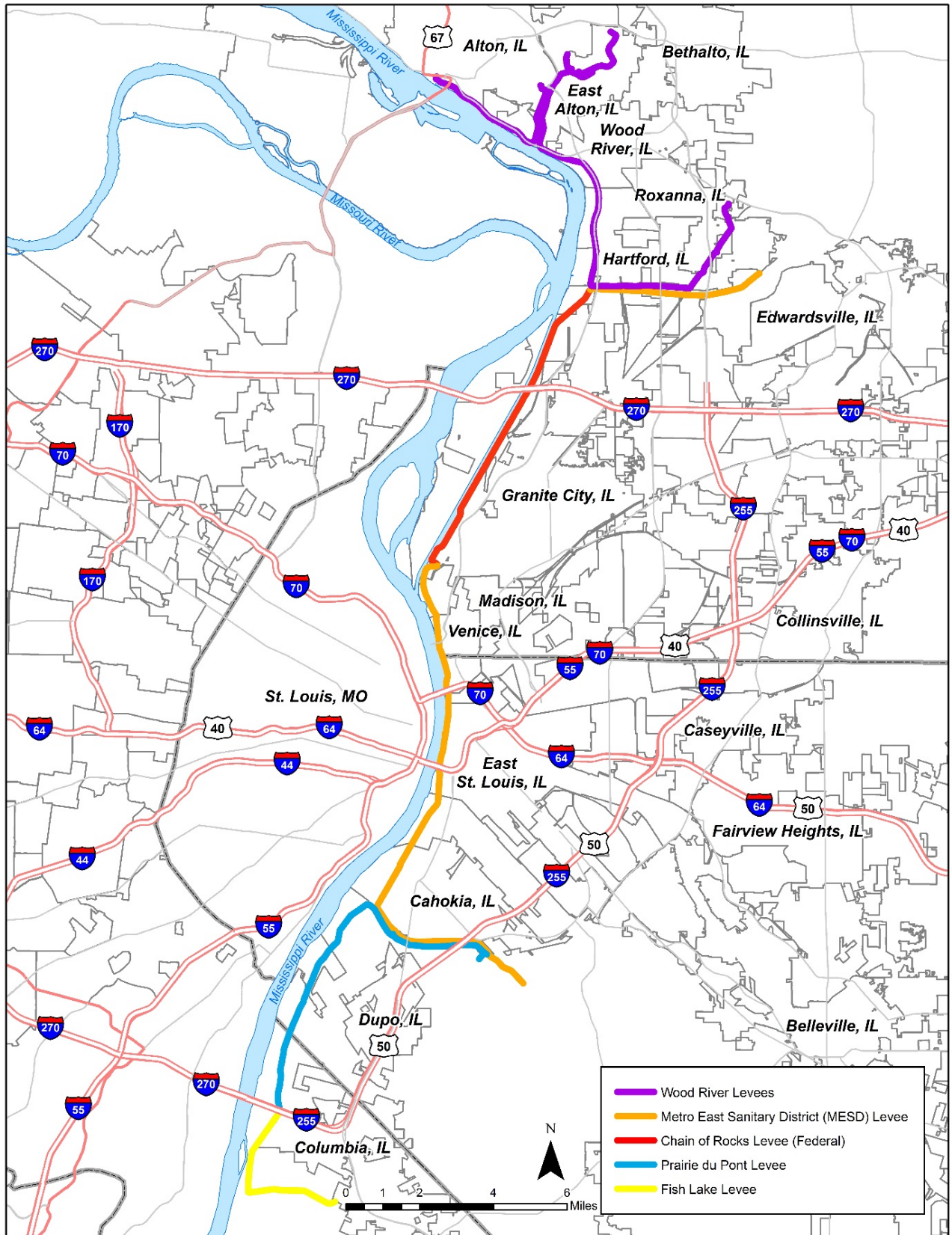


Figure 1 – Levee Systems Protecting the American Bottoms

II. LEVEE HISTORY AND PRELIMINARY DESIGN SOLUTIONS

The 5 levee systems protecting the American Bottoms measure approximately 65 miles (104.6 km) in total length. These levees protect approximately 174,000 square miles (450,657 square km) of land in 3 counties, 156,000 residents, 4,000 businesses, and more than 55,000 jobs. Construction occurred throughout the 1940s and 1950s, with multiple levee raises throughout initial construction until the final levee height was achieved. The completed levee systems consist of earthen levees (primarily), concrete floodwalls, road/railroad closure structures, and interior drainage systems. The interior drainage systems are gravity drains, pump stations, and storage areas.

The principal deficiency, historically and currently, for the American Bottoms' levee systems is uncontrolled or poorly-controlled underseepage, a potential failure mechanism for numerous areas along the Mississippi River. A clay or silt layer (blanket) underlain by a sand and gravel aquifer is a condition of the American Bottoms' region and is conducive to underseepage. Water charges the sand and gravel aquifer as the river rises during a high-water event. Increased pressure develops along the base of the clay and silt layer as the river continues to rise. This pressure can result in seepage emerging along the landside levee toe and can, in some circumstances, move sand particles from the aquifer through the landside blanket and onto the landside ground surface, resulting in progressive backward erosion and sand boils. Uncontrolled, the void will continue to progress toward the river, resulting in a direct connection between the river and the landside toe, and may lead to a levee breach. Underseepage was identified as a potential failure mode, and hundreds of wood stake pressure relief wells were installed throughout the levee systems. The original USACE relief well design is documented in Technical Memorandum (TM)-3-430, *Investigation of Underseepage Mississippi River Levees, Alton to Gale, Illinois*, dated April 1956 [2]. The installation date of the original (wood stake) relief wells varies by levee system, but generally occurred between 1954 and 1964.

Flood observations during the 1973, 1986, 1993, and 1995 high water events revealed sand boils and heavy seepage. USACE concluded, based on the prevalence of underseepage observed during high water events lower than the authorized level of protection, these issues were the result of unconservative assumptions in TM-3-430 [2].

It was necessary to evaluate the extent of the underseepage problem and remediate the levee systems with the intent to certify the levee systems in accordance with 44 CFR 65.10. Many areas with land use ranging from agricultural to residential to industrial were judged to require underseepage controls. Multiple underseepage solutions, including seepage berms, graded filters, relief wells, and cutoff walls, were potential remedies for those portions (reaches) of the levee systems found to exhibit unacceptable risk of underseepage. Landside blanket thickness, magnitude of the calculated gradient, available real estate, existing features, proximity to wetlands, and other factors were considered when selecting the solution for each reach. Relief wells were historically the predominant underseepage control feature throughout the levee systems. Approximately 500 existing relief wells were present along the American Bottoms' levee systems as of 2007. Other solutions were proposed and implemented in selected areas (cutoff walls, seepage berms, drainage blankets). This paper concerns relief wells reuse; therefore, only the relief well solution will be further discussed.

III. GEOTECHNICAL SCREENING ALONG LEVEE TO IDENTIFY AREAS DEFICIENT IN UNDERSEEPAGE

The geology of the Mississippi River Valley (within which the American Bottoms region lies) and its tributaries in the areas from Alton to Gale, Illinois can generally be summarized as consisting of a silt or clay top stratum underlain by pervious substrata consisting of fine to coarse sand, gravel, and cobbles. The alluvial valley is several miles wide and up to about 150 feet thick.

Geotechnical and geometric information for analysis was developed by reviewing and analyzing data from pertinent nearby soil test borings and cone penetration test (CPT) soundings, aerial photographs, prior aquifer pumping tests, published correlations between aquifer permeability and soil grain size, LiDAR³, flood reports, periodic and annual levee inspections, USACE design memoranda, as-built drawings, and previously-prepared USACE cross sections. Subsurface exploration (borings and CPTs) USACE conducted in 2008 and 2009 included borings advanced at approximately 330-foot (100.5 m) spacing along the levee alignment, which resulted in about 1000 cross sections, each representing an individual 330-foot reach. More than 700 supplemental borings were drilled to fill data gaps. The individual 330-foot (100.5 m) reaches were eventually grouped, as appropriate, into longer design reaches based on stratigraphy, geometry, and constraints such as land ownership, surface flow, presence of development and utilities, etc.

³ Light Detection and Ranging.

Wood adapted a spreadsheet, prepared by the USACE St. Louis District, to analyze underseepage through a leaky or semi-pervious blanket⁴. The Blanket Theory method, developed in a 1956 technical manual to estimate seepage pressures beneath levees, assumes a two-soil-layer system. The USACE spreadsheet organized the equations into spreadsheet format to calculate exit gradients, factors of safety, and the effect of relief wells and/or seepage berms. Equations are also shown in Engineer Manual (EM) 1110-2-1913 [3]. The general analysis approach was to identify deficient areas using pertinent information at each design reach, including:

- Identifying seepage entry point, defined as the location where the aquifer daylights on the riverside of the levee.
- Identifying seepage exit point, defined as the location where the aquifer daylights on the landside of the levee.
- Using subsurface exploration information to estimate landside blanket thickness, Z_{BL} , and composition.
- Selecting riverside and landside blanket vertical permeability values, K_v , based on Z_{BL} and composition using the applicable correlations in DIVR 1110-1-400 [4].
- Estimating aquifer thickness and composition (soil types and grain size) from the subsurface exploration information.
- Estimating the weighted average permeability of the pervious substratum (aquifer) using the empirical K_h vs. D_{10} correlation shown on Figure 3-5b of EM 1110-2-1913 [3] and TM-3-424 [5]. Permeability was estimated from the correlation where D_{10} values were available, then factored up by 1.5 to better match values obtained from full-scale pumping tests. When D_{10} data was not available, K_h was estimated using values based on visual classifications (and not factored up).
- Assuming landside ditches are empty/dry unless facts were known to support a less conservative assumption (i.e. water ponded to a specific elevation).
- Assuming existing wood stave wells incorporated into the base level screening to be 65% efficient.
- Assigning target factor of safety (FOS) for exit gradients on and near the landside levee toe. The FOS is defined as the ratio of critical gradient, i_{cr} , to exit gradient, i_e . A sliding factor of safety was used for this analysis, whereby allowable FOS was assigned as 1.6 at the landside levee toe, then decreased as distance (X) from the landside toe of the levee increased (see Figure 2). The allowable gradient at the landside levee toe, based on unit weight, was generally approximately 0.48 to 0.50.

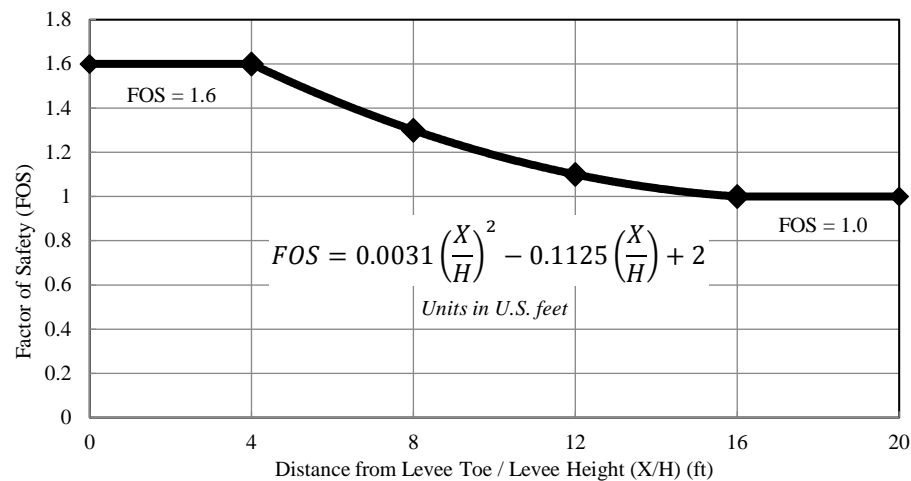


Figure 2: Sliding Factor of Safety

Based on the analysis and review of historical performance during flood events (as reported by USACE and Levee District personnel), a number of individual analysis segments exhibited acceptable factors of safety for underseepage. No underseepage controls were implemented in these areas. The remaining segments were candidates for underseepage controls, more sophisticated analytical tools (because of complex stratigraphy and/or geometry), or value engineering efforts.

⁴ Underseepage was analyzed in accordance with USACE TM 3-424 [5].

IV. REUSE CONCEPT

An appropriate underseepage control was recommended for each reach when the underseepage analyses across the levee systems were complete and the reaches with unacceptable FOS identified. Existing relief wells were reviewed for viability when considering the most appropriate underseepage control measure for each reach. Several reaches had existing relief wells yet did not provide an adequate FOS against even the base flood. This is partially because the relief wells were analyzed as having only 65% efficiency. While the relief wells have been in service for decades, serious consideration was given to whether these existing assets could be used in conjunction with new improvements, thereby reducing the quantity of new improvements (with those new improvements primarily being new relief wells). Consideration was given to reducing spacing between the existing relief wells, by placing new relief well(s) between the existing ones. The idea of lowering the outlet elevation of existing relief wells also gained some traction, essentially converting existing surface discharge wells (D-Type relief wells) into below grade discharge wells (T-Type relief wells), thereby allowing each existing relief well to discharge more water⁵.

Where analysis indicated existing relief wells could provide adequate control, the condition and efficiency of the existing relief wells needed to be understood to confirm they could be incorporated into the final solution. Two topics were of interest. The first was to understand each existing relief well's performance (i.e. whether the well flowed without producing excessive sand) and had reasonable efficiency. The second was to understand existing relief well system effectiveness based on spacing and outlet elevation.

Reusing the existing relief wells, if shown to be technically appropriate, also provided an opportunity for total project cost savings. Nearly 400 existing relief wells were in areas where underseepage controls were needed during the base flood. A new 8-inch (20.3 cm) stainless steel relief well at typical depths in this formation was estimated to cost \$32,500 on average at the time. The estimated cost was approximately \$13,000,000 if all 400 of the existing relief wells were required to be replaced.

A. Testing Program

A testing program was designed to measure existing well performance through pump tests and sanding measurements for those existing wells deemed necessary during the base flood. Existing relief well information was collected prior to the testing program; USACE provided as-built data for each existing relief well (approximately 500), and specific capacity information completed at the time of installation and for select wells in 2011 and 2012. This data was essential to understanding each relief well's current efficiency. Observation reports were reviewed and interviews with levee district personnel and nearby residents conducted to understand which existing relief wells were observed to flow during high water events and the corresponding 'triggering' river level for the wells to flow. An inventory of all existing relief wells was completed and included well coordinates, type, size, depth, recent (in the last 15 years) pump test results, and the general condition (e.g., obscured, silted, etc.).

Most of the existing relief wells were constructed in the 1950s using 8-inch-diameter (20.3 cm), creosote-treated, wood stave well screens and risers of varying length, which have the potential to release contaminants onto sediment and into the water in the well casing over time. Figure 3 and Figure 4 show the 1950s-era wood stave relief wells.

B. Well Cleaning Program

The wells (391 throughout the American Bottoms' levee systems) were cleaned prior to conducting specific capacity tests so post-cleaned water could be discharged to the ground surface. The cleaning procedure involved circulating at least 6 well volumes of water through a carbon filtration system (Figure 5) at a rate of 2 to 5 gallons per minute (gpm) (7.6 l/m to 18.9 l/m). Samples were collected from each cleaned well using pre-cleaned containers provided by the laboratory, preserved on ice, and transmitted using chain-of-custody protocols to an independent laboratory for testing. Cleaned water was required to meet approved Illinois Tiered Approach to Corrective Action Objectives (TACO) limits, in order for pump testing to take place. Relief wells that did not meet the specified criteria were re-cleaned or not tested.

Wells tested in proximity to known or suspected contaminated soil and/or groundwater (from other sources) required special discharge. Changes were made to the normal pump testing procedure to prevent potentially-contaminated groundwater from leaking on to the ground. The revised procedure generally included containerizing groundwater in portable storage tanks, transferring the contents to tanker trucks, and transporting the contents to a wastewater treatment plant for disposal.

⁵ D-Type relief wells discharge on the ground surface and water is routed via surface ditching to ponding areas and/or pumping stations. T-Type relief wells discharge below grade, often inside of manhole structures, and the water is piped either to daylight or to piped directly into a pumping station, then the water is pumped back over to the riverside of the levee.



Figure 3: Top to Bottom: Aluminum Check Valve, Rubber Gasket, Cast Iron Tenon, and Wood Stave Relief Well Pipe. (photo credit: USACE)

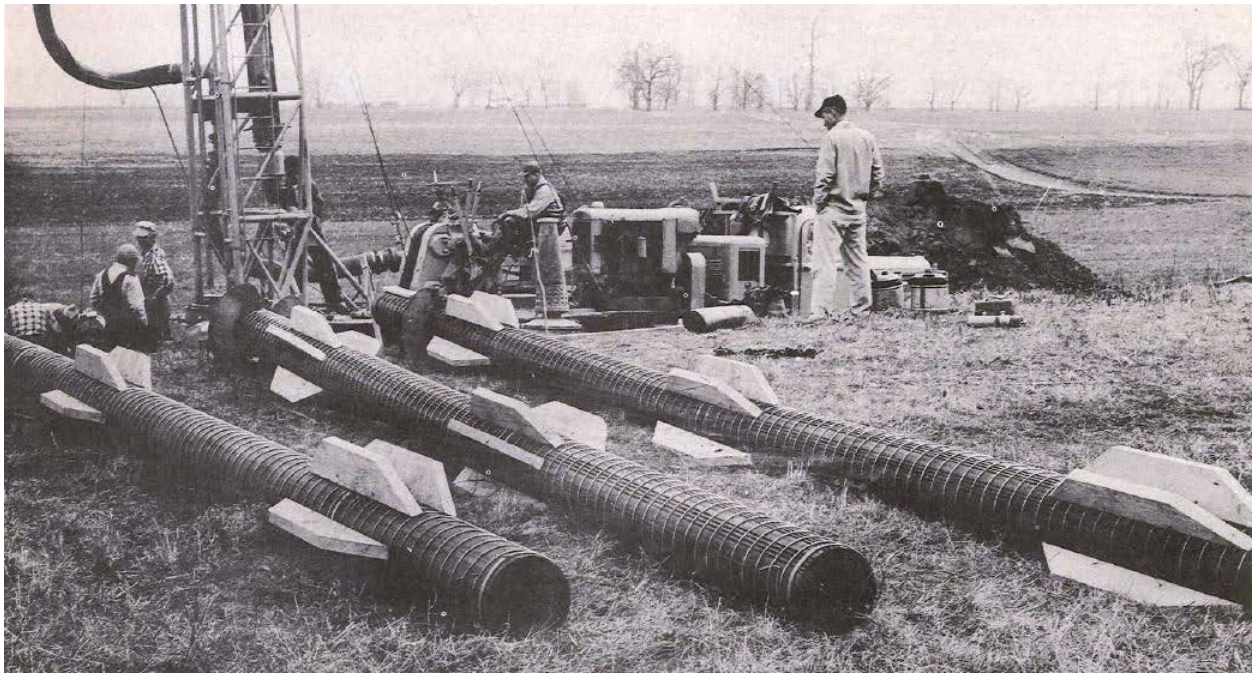


Figure 4: Wood Stave Relief Well Pipe and Installation (photo credit: USACE)



Figure 5: Carbon Filtration System

C. Well Evaluation Performance

The relief wells were pump tested for one hour following the cleaning process to document well performance. Specifications required the well be pumped at a constant rate to produce a maximum discharge of 500 gpm (1893 l/m) or 10 feet (3 m) of drawdown, whichever occurred first. Transducer readings were taken for background data a minimum of 24 hours prior to commencing the test to ensure accurate recovery data. The transducer was also left in the well for an additional 2 hours after the well had recovered to at least 95% of static water levels.

Sand infiltration was measured using a Rossum Sand sampler and was required to be reduced to 5 parts per million (ppm) or less during the latter part of the 1-hour pumping test. Sanding can be an indication the filter pack is inappropriate for the aquifer sands and/or well screen, or the filter pack or well screen is damaged. In either case, particles can readily migrate into the well and possibly remove foundation material.

One hundred sixty-three of the 391 relief wells tested were considered unacceptable for reuse based on efficiency and/or sanding. The majority of the wells were considered acceptable for use to control seepage during the base flood.

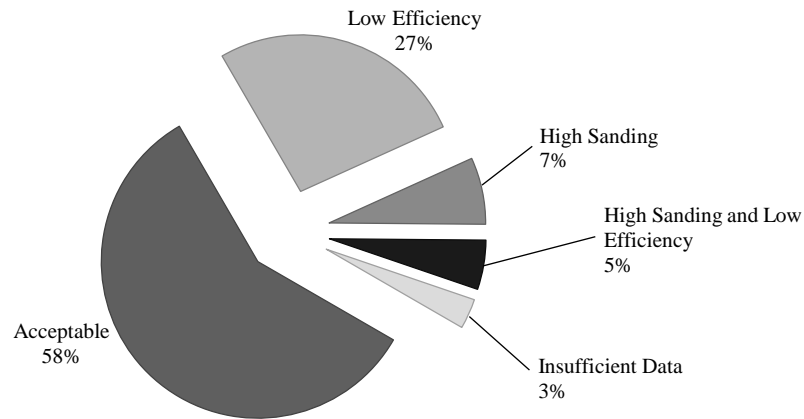


Figure 6: Pump Test Results

The criteria used to assess whether the existing relief wells were acceptable for reuse included a minimum of 65% efficiency and 5 ppm or less sanding. Results following field evaluation indicated approximately 58% of the existing relief wells could be reused based on current efficiency (relative to the original well performance) and sanding.

D. Well System Effectiveness

Two methods were used to evaluate whether the existing relief well systems (outlet elevation and spacing) were suitable to provide necessary underseepage control. The USACE Blanket Theory spreadsheet (previously used as a screening tool) was updated with the actual existing relief well efficiency results and reaches were reviewed to evaluate if the existing relief wells were adequate or if additional wells or lowered well heads would achieve an acceptable FOS. Two-dimensional Seep/W analysis was used for certain reaches with complex geometry or stratigraphy, coupled with the USACE Engineering Research Development Center (ERDC) 'hybrid analysis.' The hybrid analysis uses the well flow estimate from the Seep/W analyses and estimates well head boundary conditions based on multiple parameters including well spacing, discharge elevation, aquifer thickness, screen length, head losses, entrance, friction, velocity, and transition losses. The head losses between adjacent wells, hydraulic head losses, and friction losses are estimated from EM 1110-2-1914 [6]. The average head losses and the hydraulic head losses are added to the relief well outlet elevation, and this value is used as the new well head boundary condition in the Seep/W model. An updated flow rate is obtained and this process is iterated until the Seep/W model and hybrid analysis converge on a solution.

The analyses indicated the existing wells could provide adequate FOSs in some design reaches, sometimes with replacement of selected non-performing wells. The existing system required modification at numerous other locations. These modifications included adding new relief wells (to decrease the spacing) and/or lowering the existing relief well outlets.

V. COST SAVINGS

Based on test results, a total of 228 relief wells were considered acceptable. One hundred sixty-three existing relief wells could be reused without any modification. Sixty-five of the 228 wells were converted to T-Type relief wells with a lower

discharge elevation. The testing program identified 163⁶ relief wells that were beyond their useful life and no longer provided adequate underseepage control. The testing program prevented the unnecessary replacement of 228 relief wells.

Bid prices for relief wells ranged from \$365 to \$651 per vertical foot for D-Type relief wells and \$445 to \$843 for T-Type relief wells. The average bid price for D-Type relief wells was \$518 (per vertical foot), based on 9 received bids over 3 separate construction contracts. The average bid price for T-Type relief wells was \$605 (per vertical foot), based on 14 received bids over 4 separate construction contracts.

Cost savings reusing the relief wells was approximately \$6.3M based on these bid prices, 163 new D-Type relief wells at an average price of \$518 (per vertical foot), and an average relief well depth of 75 feet. Similarly, cost savings of reusing and lowering the outlet elevation was approximately \$2.9M based on the bid prices for T-Type relief wells, 65 new T-Type relief wells at an average depth of 75 feet and an average bid price of \$605 (per vertical foot).

Preventing unnecessary replacement of relief wells saves cost, but there was a cost associated with evaluating the existing relief wells. Cleaning and testing existing relief wells were bid at \$2,545 per relief well; therefore, the price to clean and test all 391 existing relief wells was approximately \$1M. The bid price for lowering the relief well discharge elevation on 65 of the existing relief wells was \$430,541.

The cost for professional services is not included in these estimates, but, generally the cost of drilling a pilot hole, obtaining laboratory data, and designing a new relief well is higher than the cost of evaluating an existing relief well's suitability.

The gross savings for reusing the existing relief wells was approximately \$9.2M (\$6.3M + \$2.9M); after the cost for cleaning, testing, and lowering the relief well outlets (approximately \$1.4M) we estimate a net savings of approximately \$7.8M.

VI. CONCLUSION

Flood control engineering designers infrequently see their work under critical conditions. The design flood is often very rare. In this case, the base flood has a 1% chance of occurring in any given year. On June 8, 2019, The Mississippi River at St. Louis reached 45.93 feet (14.0 m); for all practical purposes this event was the base flood, and it occurred a mere 2 to 3 years after completion of approximately \$75M in levee improvements designed to protect against that very flood event. Additionally, the duration of the flood was the longest ever recorded. Despite the base flood and the duration, the American Bottoms' levee systems performed to expectations. In other words, the relief wells, old and new, were working (along with several other features installed throughout the levee systems). The region, through diligent research and coordination with USACE, a well-thought-out testing regimen, and robust engineering analyses, was able to save approximately \$7.8M in its mission to strengthen its levees and provide peace of mind to the residents and businesses that rely on the levee system.

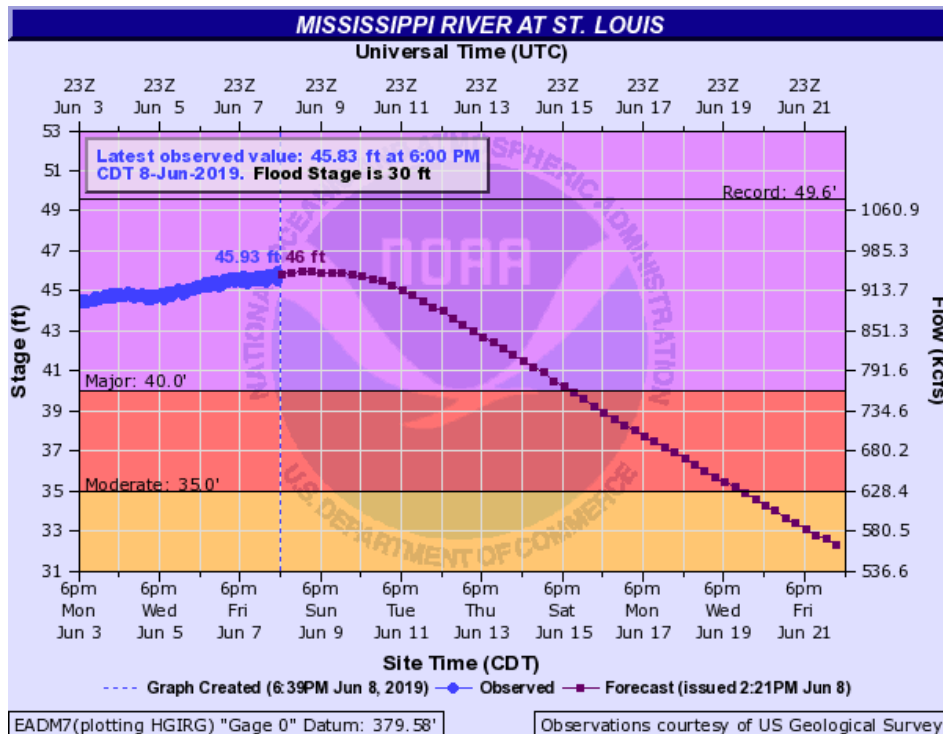


Figure 7: Mississippi River at St. Louis 7 June 2019 [7]

⁶ The number 163 used to represent two different counts in this paragraph is not an error, but simply a coincidence.

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VIII. AUTHOR BIOGRAPHIES

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Jo Tucker is a Principal Engineer with Wood, PLC, and has 40 years' experience in geo-environmental engineering. She is a licensed Professional Engineer, a graduate of University of Wisconsin and University of Louisville and serves on the Adjunct Faculty at the Civil and Environmental Engineering Department of the University of Wisconsin-Madison.

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Mr. Randy Cook is a registered professional engineer with over 10 years of experience working on levee and flood control projects, primarily in southwestern Illinois. His experience spans several technical aspects of Civil Engineering, including design of storm and sanitary conveyance systems, spillways, weirs, inlet structures, gravity sewers, force mains, valves, sluice gates, storm and sanitary pump stations, levee seepage improvements, and cutoff walls. Mr. Cook also specializes in 33 U.S.C. Section 408 authorization requests for alterations to federal projects, such as dams and levees. He received his Bachelor of Science Degree in Civil Engineering from Southern Illinois University Edwardsville and is a member of the American Society of Civil Engineers and the Engineer's Club of St. Louis.



Progress Report January 15, 2020

Southwestern Illinois Levee Systems

By Jay Martin

woodplc.com



FEMA Submittal Summary

	Upper Wood River	East/West Forks Wood River	Lower Wood River	MESD	PDP/FL
County	Madison	Madison	Madison	Madison & St. Clair	St. Clair & Monroe
Initial Submittal	Mar. 10, 2017	Dec. 5, 2016	Oct. 17, 2018	Aug. 31, 2018	Jul. 6, 2017
FEMA Comments	Sep. 5, 2017	Jan. 26, 2018	Apr. 20, 2018	Mar. 2019	Jan. 26, 2018
2 nd Submittal	Jun. 18, 2018	Jun. 29, 2018	Jul. 13, 2018	Mar. 18, 2019	Jun. 29, 2018
FEMA Comments	Sep. 25, 2018	Sep. 24, 2018	Sep. 24, 2018	N/A	Sep. 24, 2018
Submit to ISWS	N/A	Oct. 24, 2018	Oct. 24, 2018	N/A	Oct. 24, 2018
ISWS Comments	N/A	Feb. 18, 2019	Feb. 19, 2019	N/A	Feb. 19, 2019
Resubmit to ISWS	N/A	Jul. 31, 2019	Jul. 31, 2019	N/A	N/A
ISWS / IDNR Comments	N/A	Aug. 7, 2019	Aug. 7, 2019	N/A	N/A
Resubmit to ISWS	N/A	Nov. 19, 2019	Nov. 19, 2019	N/A	N/A
3 rd Submittal	Pending	Pending	Pending	N/A	Apr. 16, 2019
FEMA Comments				Apr. 29, 2019 (Partial)	Jul. 15, 2019
4 th Submittal					Jul. 24, 2019
FEMA Approval					Nov. 14, 2019



Authorized Level (~500-Year) Design

Wood River (Bid Packages 8, 9, & 10)

- Bid Package 8
 - Design currently in USACE ATR Review Process
 - Wood submitted 95% Plans on Nov 12, 2019
 - USACE provided ATR comments 11/21 – 12/01
 - **USACE to begin BCOES Review January 21, 2020.**
 - USACE plans to bid this project in USAC FY2020
- Bid Packages 9 & 10
 - These packages are not anticipated to be designed/constructed by FPD Council at this time.



Authorized Level (~500-Year) Design

MESD (Bid Packages 11, 12, 14A, 14B & 18)

- Bid Packages 11
 - Currently being designed
 - Includes pump station upgrades to G.C.E.D. #1X Pump Station in Granite City
 - Scheduled to Bid this project in late 2020
- Bid Package 12
 - Being Designed/Constructed by USACE



Authorized Level (~500-Year) Design

MESD (Bid Packages 11, 12, 14A, 14B & 18)

- **Bid Package 14A**
 - **Clay Blanket & Trench Work at America's Central Port**
 - **Ditch Fill near Madison Pump Station**
 - **Bids Opened on January 6, 2020.**
 - **Award at today's meeting**
- Bid Package 14B
 - Filter Blanket Under I-70 Bridge
 - Construction Postponed until USACE MESD Deep Cutoff Wall Project is complete (~2+ years)
 - ROW Acquisition will continue

5

A presentation by Wood.



Authorized Level (~500-Year) Design

MESD (Bid Packages 11, 12, 14A, 14B & 18)

- **Bid Package 18**
 - **Awarded on January 10, 2020.**
 - **Contracts currently being routed for signature.**
 - **Anticipate mobilization in March**
- Bid Package 18A
 - Pump Station Work in Cahokia, IL
 - Scope is being developed and will be coordinated with USACE.

6

A presentation by Wood.



Authorized Level (~500-Year) Design

Prairie du Pont & Fish Lake (Bid Packages 15, 16, & 17)

- Still working with USACE to validate solutions.
- Additional drilling postponed to mid-2020
- 100% FPD Council funded design and construction (No Federal match)
- USACE Risk Review
 - Kick Off was December 2018
 - 1st meeting (PFMA) was April 1-5, 2019
 - 2nd meeting (SQRA) was May 13-17, 2019
 - **USACE will present SQRA at Jan 28, 2020 LSOG Meeting**
(LSOG approval was planned for April 2020)



wood.

Metro East Projects, IL

Project Status

- East St Louis
 - Deep Cutoff Wall
 - ✓ Pre-Construction and Partnering meeting scheduled for January 16, 2020.

Proposal Summary

Contractor	Total Price
Bauer Foundation Corporation, Odessa FL	\$32,301,199.18
Trevicos South, Inc., Charlestown, MA	\$39,263,000.00
Malcolm-Petrifond JV, San Francisco CA	\$40,961,410.00
Bencor Global, Inc., Frisco TX	\$51,450,130.00

- WIK efforts for BP 11, BP 14, BP 18 continue
- Next USACE contract awards are scheduled for 2021. MVS continues design efforts on relief wells and toe drain
- Continued coordination for additional real estate acquisition required
 - ✓ Right of Entry needed for Bid Package 12 Phase 3 pilot hole borings
- Wood River
 - Next contract award will be the Relief Well #1 contract
 - Real estate required for all current work
- Prairie du Pont/Fish Lake
 - SQRA LSOG Presentation January 28



Metro East Projects - Real Estate Critical Path

	Project	Preliminary ROW Provided	ROW NTP Issued	ROW Acquisition Deadline	Contract Award	Consequence
Wood River	BP8 22 RW/PS		17-Jun-19	15-Nov-19	3-Sep-20	Delayed execution of existing funds and potential impact on request for funds to complete. Plan is to bid these packages together.
	3 PS		2-Dec-19	17-Jul-20	3-Sep-20	
	RW #1		9-May-19	31-Jul-19	11-Aug-20	> 6 month delay requires a new BCOES Review
MESD	BP 12 PH 1	26-Dec-19	23-Apr-20	4-Nov-20	19-Feb-21	Delayed project execution and potential increased construction costs
	Toe Drain/RW	31-Jul-19	13-Sep-19	29-May-21	17-Aug-21	
	BP12 PH 2 RW/PS	30-Mar-21	9-Jul-21	30-Mar-22	29-Jul-22	
	BP 12 PH 3 RW	30-Mar-21	9-Jul-21	30-Mar-22	29-Jul-22	
	BP 14 PH 2 Berms		13-Sep-21	20-May-22	6-Sep-22	

RW - Relief Wells PS - Pump Station





Memo to: Board of Directors
From: Chuck Etwert
Subject: Program Status Report for June 2020
Date: June 10, 2020

100-Year Certification Packages Status

On April 29, 2019 FEMA accepted the MESD Levee System as structurally sound.

On November 14, 2019, FEMA issued their letter of continued accreditation for the Prairie Du Pont/Fish Lake Levee System.

Wood has tentative approval from Illinois State Water Survey (ISWS), pending approval from Illinois Department of Natural Resources, Office of Water Resources (IDNR-OWR). On April 14, 2020, Wood received comments from IDNR-OWR on the submittal of November 19, 2020. On April 24, 2020, Wood responded to IDNR-OWR comments with an updated submittal. Approval is still anticipated shortly. Once IDNR-OWR approval is received, a final submittal will be made to FEMA including all up-to-date documentation.

FEMA's issuance of continued accreditation letters for the Wood River East & West Forks, and Lower Wood River Systems will be dependent on the review of the resubmittal by ISWS and the IDNR-OWR.

The Corps of Engineers continues to wait on FEMA regarding their Upper Wood River resubmittal.

500-Year Authorized Level Status

Wood River Levee System

Wood continues to tie up loose ends on Bid Package #8 with USACE, after which the project will be complete and ready for bid by USACE. Land acquisition for both Bid Package #8 and other USACE specific packages continues.

Work In-Kind credit of \$16,041,496 has been earned to date for the Wood River Levee System.

The remaining \$4,256,750 dollars of Work In-Kind credit needed, will be achieved with eligible Wood design and a relief well abandonment package.

MESD Levee System

The Cahokia Relief Well Project, Bid Package #18 – Underseepage Controls from 1207+00 to 1352+00 is under construction. On May 4, 2020, the Mississippi River fell below 25’ on the St. Louis gage and Keller Construction began construction after weeks of preparatory work, dewatering, and staging of materials. Since completing four of the fifty relief wells by May 14th, construction has been on hold due to high river stages. Material delivery and daily inspections of the Cahokia forebay continue.

Bid Package #14A – Underseepage Controls from 861+00 to 863+00 is still in the construction submittal review phase, with construction tentatively planned for July 2020, if the river cooperates (Bid Package #14A requires a very low river (<13 feet) to safely construct).

Bid Package #11 – Design is scheduled to be 60% complete this month and will be submitted to USACE for review and comment. Design is anticipated to be completed in the fall with a bid before the end of the year. The preliminary estimated construction cost is \$10,100,000 dollars.

Bid Package #18A – A report summarizing the results and scope recommendations is currently being prepared and is expected to be issued in July.

Work In-Kind credit of \$12,415,405 has been earned to date for the MESD Levee System.

Prairie Du Pont/Fish Lake Levee Systems

Wood is developing a Section 408 review schedule to work through with the USACE. Wood is currently evaluating the number of borings that can be completed in short order, with land rights currently being reviewed with the intent of limiting the number of disruptions to property owners in the District’s boundary.

Once all discussions are complete, designs, bid schedules, and revised cost estimates for Bid Packages #15, #16, and #17 will be developed.

Included in your Board packet, is a copy of Wood's Monthly Construction Progress Report for June, which reflects the impact of the recent rain events on the Mississippi River level at St. Louis.



Southwestern Illinois Flood Prevention District Council
c/o Charles Etwert
104 United Drive
Collinsville, IL 62234

**Southwestern Illinois Levees
Restoration of the Federally-Authorized Level of Flood Protection
Monthly Construction Progress Report
June 2020**

Wood Project No. 563170001
Period Ending Date: June 5, 2020

Date of Issue: June 5, 2020

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1. OVERVIEW

1.1 Project Description

In February 2015 the Southwestern Illinois Flood Prevention District Council (FPD Council) passed a resolution to restore the federally authorized level of flood protection to the Prairie du Pont and Fish Lake Flood Protection Project, the East St. Louis and Vicinity Flood Protection Project, and the Wood River Flood Protection Project. The FPD Council has entered into Project Partnership Agreements with the U.S. Army Corps of Engineers and the non-federal sponsors for each levee system to create a partnership whereby the FPD Council can design and construct certain improvements necessary to restore the federally-authorized level of protection. The FPD Council is constructing certain work packages, or "Bid Packages", as described below:

Bid Package 14A is composed of the construction of underseepage controls in the Metro-East Sanitary District Levee System, from station 821+00 to 863+00. This includes construction of a cutoff trench, placement of 2 riverside blankets/berms, construction of 2 piezometers, and placement of random fill in an existing ditch.

Bid Package 18 is composed of the construction of underseepage controls in the Metro-East Sanitary District Levee System, from station 1207+00 to 1352+00. This includes new relief well construction, pump station structural modifications, pump station forebay box culvert and fill, and amendmants/additions to the relief well collector system.

1.2 Key Contacts / People

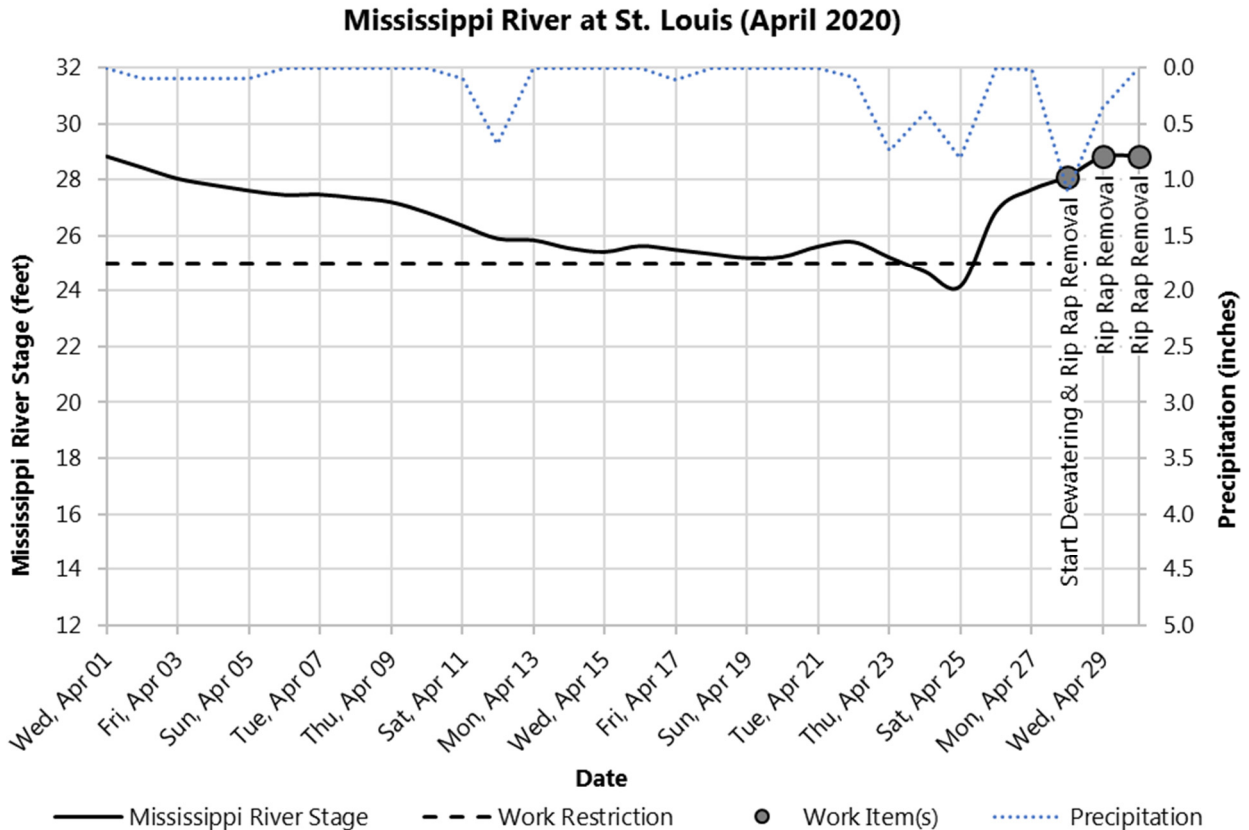
Program Manager	Jay Martin, PE, 615.333.0630 jay.martin@woodplc.com
Project Manager	Jon Omvig, AICP, 636.200.5118 jon.omvig@woodplc.com
Engineer of Record (Civil)	Randy Cook Jr., PE, 636.200.5125 randy.cook@woodplc.com
Engineer of Record (Geotechnical)	Mary Knopf, PE, 502.333.4391 mary.knopf@woodplc.com
Resident Project Representative	Trevor Coons, 314.496.3098 trevor.coons@woodplc.com
Construction Coordinator	Dalton Brookshire, 217.313.6194 dalton.brookshire@woodplc.com
Construction Inspector	Jeffery Johnson, 636.317.8212 jeffery.johnson@woodplc.com

2. HEALTH, SAFETY, SECURITY, ENVIRONMENT (HSSE)

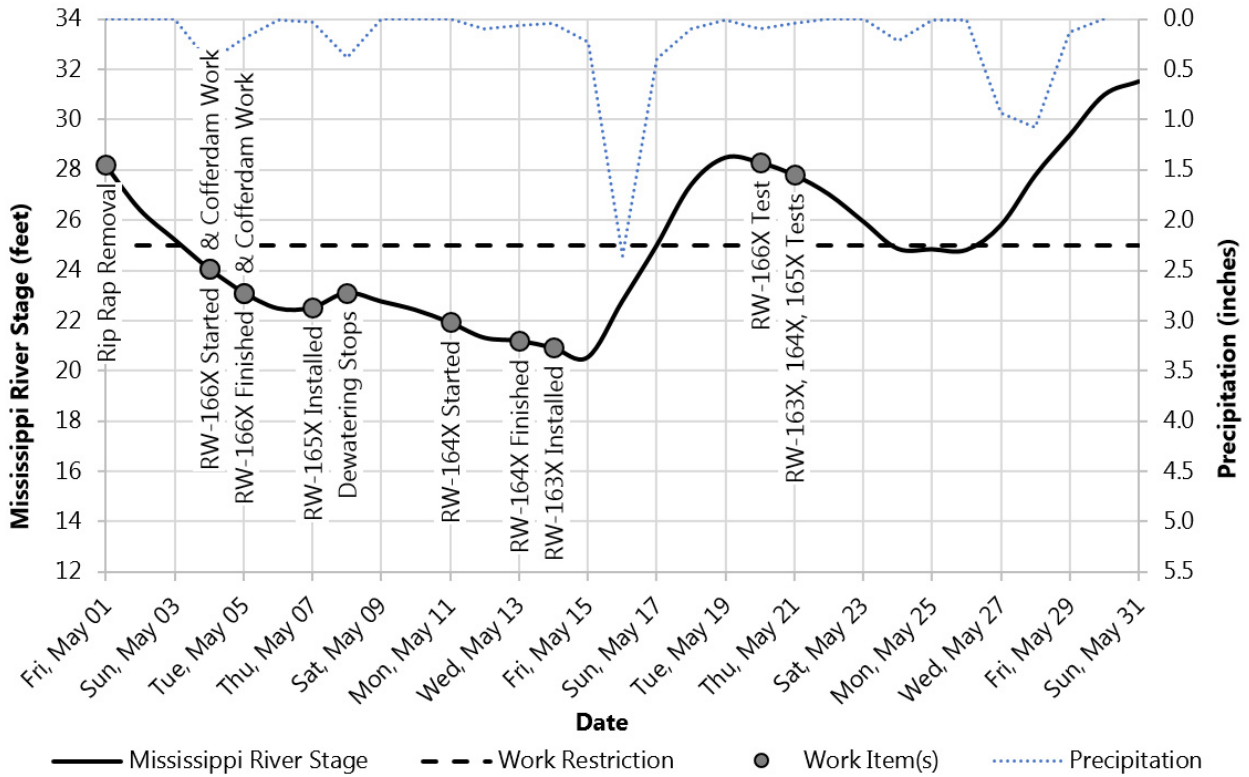
2.1 HSSE Reports

Health/Safety									
The Contractor(s) conduct weekly toolbox safety talks.									
Security									
Nothing to report this month									
Environment (SWPPP)									
Forms submitted as required									
River Stage Restrictions									
The project specifications dictate that excavations shall cease when the Mississippi River Stage is:									
<table border="1"> <thead> <tr> <th>Bid Package</th> <th>River Stage</th> <th>River Elevation</th> </tr> </thead> <tbody> <tr> <td>14A</td> <td>25</td> <td>404.58 (St. Louis)</td> </tr> <tr> <td>18</td> <td>25</td> <td>404.58 (St. Louis)</td> </tr> </tbody> </table>	Bid Package	River Stage	River Elevation	14A	25	404.58 (St. Louis)	18	25	404.58 (St. Louis)
Bid Package	River Stage	River Elevation							
14A	25	404.58 (St. Louis)							
18	25	404.58 (St. Louis)							

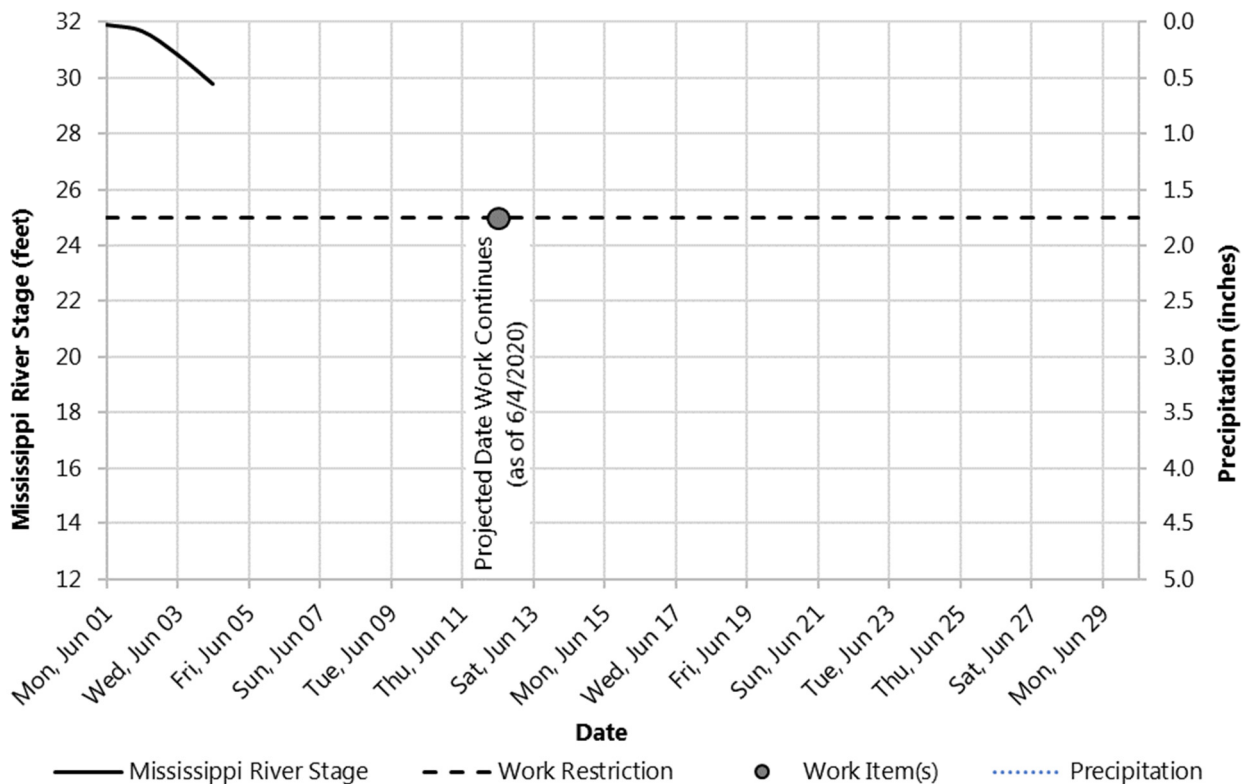
2.2 River Stage History



Mississippi River at St. Louis (May 2020)



Mississippi River at St. Louis (June 2020)



3. PROJECT STATUS UPDATE

3.1 Bid Package 14A

3.1.1 Calendar

Bid Date:	January 6, 2019
Contract executed	February 18, 2020
Schedule received	Not yet received
Anticipated start of field activities	July 2020
Start of field activities	TBD
Contract completion date	<i>Final completion November 30, 2020.</i>
Final Walk Through	TBD
Final Acceptance	N/A

3.1.2 Progress

- Currently in submittal review phase
- Realistically the Mississippi River stage will need to be below 13 feet before field work on this project can begin

3.1.3 Property Acquisition

- America's Central Port - Complete

3.1.4 Levee Board Considerations

- None

3.1.5 Submittals

- Submittals are in progress

3.1.6 Change Orders

- N/A

3.1.7 QC/QA Activities

- Complete to date

3.1.8 Considerations

- None at this time

3.1.9 Payment Progress

- See Contract Invoice Log attached

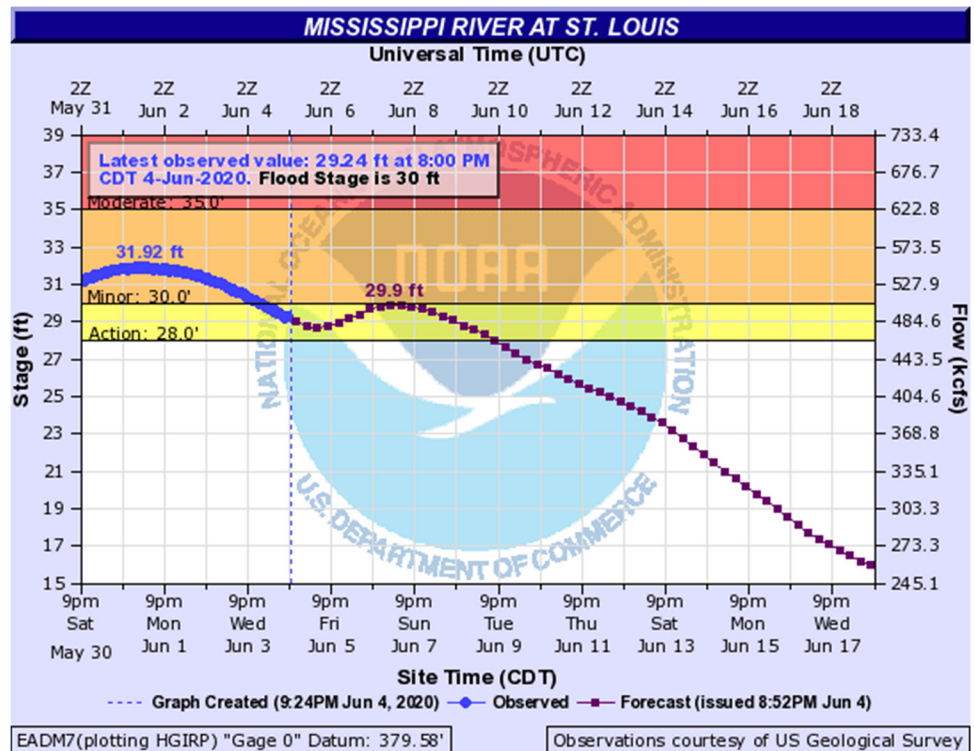
3.2 Bid Package 18

3.2.1 Calendar

Bid Date:	November 6, 2019
Contract executed	January 15, 2020
Schedule received	February 20, 2020
Anticipated start of field activities	March 2020
Start of field activities	March 20, 2020
Contract completion date	<i>Final completion September 30, 2020.</i>
Final Walk Through	TBD
Final Acceptance	N/A

3.2.2 Progress

- Four (4) of the 50 relief wells have been installed. These 4 wells were developed and pump tested 5/18/2020 – 5/21/2020. Drilling currently on hold due to the high river elevation. According to the current projections (see chart below), the river stage is expected to be down below 25-ft on 6/12/2020; allowing drilling efforts to resume.



- Contractor has begun work in and around the Cahokia Pump Station forebay. The cofferdam has been constructed in Dead Creek on the north side of Levin Drive. The contractor began dewatering week ending May 1, but has since ceased all dewatering efforts due to rain and river stage increase causing higher than normal groundwater conditions. Based upon the currently available data, the contractor believes that they will need the river to be at ~15' on the St. Louis gauge in order to be able to maintain the groundwater elevation at the desired

elevation with the wells and pumps that are currently being utilized. The contractor was able to remove the rip rap liner from the forebay basin and place it in an adjacent stockpile for future use.

- On 5/22/2020 the contractor made repairs to a bank scour adjacent to the cofferdam and Levin Drive. The repaired area was built up with a brown silty-clay, and then lined with rip rap. Also, additional sandbags were removed from the top-middle portion of the cofferdam to provide a path of least resistance for water to flow from Dead Creek into the forebay to be pumped out. This portion of cofferdam will be repaired prior to continuing construction efforts in the forebay. Our team is continuing to monitor the groundwater elevations around the forebay project area on a daily basis, as well as weekly checks on the elevations of the outfall structures throughout the overall project area as access permits.
- The contractor performed a mock wall pour for the forebay structural concrete to test the self consolidating concrete (SCC) mix design for performance and any preliminary adjustments to the admixtures. Our team observed the test pour and the resulting test block after the forms were stripped. The team is continuing to perform preliminary surveying efforts at future relief well installation sites and monitoring for additional deliveries of project components (i.e. relief well stainless steel, concrete manhole structures, etc.).

3.2.3 Property Acquisition

- No acquisition was necessary for this bid package

3.2.4 Levee Board Considerations

- None

3.2.5 Submittals

- Substantially complete, routine testing submittals in progress

3.2.6 Change Orders

- Change Order No. 1 completed on April 21, 2020
- See Change Order Log attached

3.2.7 QC/QA Activities

- In progress

3.2.8 Considerations

- None

3.2.9 Payment Progress

- See Contract Invoice Log attached

CONTRACT INVOICE LOG

Contractor:	Keller Construction, Inc. 22 Illini Drive Glen Carbon, IL 62034
Project:	Design Deficiency Corrections for East St. Louis, Illinois Flood Protection Project
Bid Package Number:	14A
Bid Package Name:	Underseepage Controls from 821+00 to 863+00

Original Contract Amount:	\$ 905,000.00
Change Order #1:	\$ 0.00
Total Change Order Amount:	\$ 0.00
Total Revised Contract Amount:	\$ 905,000.00

Payment Request No.	Pay Request Date	Pay Request Recommended Approval Date	Total Completed to Date (\$)	Amount Retained (10% to 50%) then (5% to 95%)	Total Earned Less Retained (\$)	Amount Invoiced (\$)	Date Paid by FPD	Estimate to Complete Included Retainage (\$)
1	4/30/2020	4/30/2020	\$22,000.00	\$2,200.00	\$19,800.00	\$19,800.00	5/6/2020	\$885,200.00

CONTRACT INVOICE LOG

Contractor:	Keller Construction, Inc. 22 Illini Drive Glen Carbon, IL 62034
Project:	Design Deficiency Corrections for East St. Louis, Illinois Flood Protection Project
Bid Package Number:	18
Bid Package Name:	Underseepage Controls from 1207+00 to 1352+00

Original Contract Amount:	\$ 4,798,418.20
Change Order #1:	\$ 7,176.00 (Added 2 feet to the riser length on 8 of the Type "T" relief well manholes)
Total Change Order Amount:	\$ 7,176.00
Total Revised Contract Amount:	\$ 4,805,594.20

Payment Request No.	Pay Request Date	Pay Request Recommended Approval Date	Total Completed to Date (\$)	Amount Retained (10% to 50%) then (5% to 95%)	Total Earned Less Retained (\$)	Amount Invoiced (\$)	Date Paid by FPD	Estimate to Complete Including Retainage (\$)
1	3/31/2020	4/9/2020	\$109,038.87	\$10,903.89	\$98,134.98	\$98,134.98	4/10/2020	\$4,700,283.22
2	5/7/2020	5/14/2020	\$281,792.87	\$28,179.29	\$253,613.58	\$155,478.60	5/14/2020	\$4,544,804.62

Change Request Log

Contractor:	Keller Construction, Inc. 22 Illini Drive Glen Carbon, IL 62034
Project:	Design Deficiency Corrections for East St. Louis, Illinois Flood Protection Project
Bid Package No.:	18
Big Package Name:	Underseepage Controls from 1207+00 to 1352+00

Original Contract Amount:	\$ 4,798,418.20
Change Orders Total:	\$ 7,176.00
Total Revised Contract Amount:	\$ 4,805,594.20

Original Contract Value: \$4,798,418.20

Change Request No.	PCN No.	Description	Change Type (Field, Design, Spec, Other)	Cost	As-Bid Line Item	Original Cost of Associated Line Item	% of Original Line Item	% of Original Contract	Date	Status	Comments
1	3	Add 2 feet to 8 T-Type Relief Well Manholes.	Field	\$ 7,176.00	N/A	N/A	N/A	0.15%	2/1/2020	Approved	RW-159X, RW-160X, RW-161X, RW-162X, RW-163X, RW-164X, RW-165X, RW-166X.



Memo to: Board of Directors
From: Chuck Etwert
Subject: Budget and Disbursement Reports for January/February/March/April/May 2020
Date: June 10, 2020

Current Budget Highlights

Attached are the financial statements for January 2020, February 2020, March 2020, April 2020 and May 2020 prepared by our fiscal agent, CliftonLarsonAllen. The reports includes an accounting of revenues and expenditures for each month as compared to our fiscal year budget.

Accrued expenditures for the current fiscal year beginning on October 1, 2019 thru May 31, 2020 are \$15,018,972 while revenues amounted to \$8,878,894 resulting in a deficit of \$6,140,078. A total of \$34,962,890 is held by the counties in their respective FPD sales tax funds and will be needed by the Council for the 500-Year Authorized Level of Protection.

Monthly sales tax receipts monthly sales tax receipts for the last five months were as follows:

November 2019	\$1,040,888	Down 1.44% compared to November 2018
December 2019	\$1,208,970	Up 1.50% compared to December 2018
January 2020	\$ 901,535	Up 5.21% compared to January 2019
February 2020	\$ 883,512	Up 23.34% compared to February 2020 due to February 2019 Madison County Refund
March 2020	\$ 936,044	Down 12.78% Due to COVID-19 Pandemic

Receipts for the 2019 were down .66% from 2018, our highest year, due to the February 2019 refund in Madison County. However, based on the total amount of sales tax collected in 2018 and 2019, the average annual percent increase for 2018 and 2019 was approximately 1.52%.

Before the pandemic, the total receipts collected in January and February were the highest ever collected in those two months. However, with the pandemic, March receipts were down 12.78% from March 2019. For the year receipts are up 2.82% from last year.

Monthly Disbursements

Monthly disbursements for the last five months were as follows:

January 2020	\$166,965.90
February 2020	\$212,033.98
March 2020	\$176,778.67
April 2020	\$647,260.50
May 2020	\$441,053.24

Largest total payments were to Wood, Keller Construction, East West Gateway, and Husch Blackwell.

Recommendation:

Accept the budget and disbursements for January, February, March, April and May 2020.

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION
DISTRICT COUNCIL**

**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL**

FOUR MONTHS ENDED JANUARY 31, 2020 AND 2019



CliftonLarsonAllen

CliftonLarsonAllen LLP
www.cliftonlarsonallen.com

Board Members
Southwestern Illinois Flood Prevention District Council
Collinsville, Illinois

Management is responsible for the accompanying General Fund Statement of Revenues and Expenditures of Southwestern Illinois Flood Prevention District Council (the "Council") for the four months ended January 31, 2020 and 2019, in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review services promulgated by the Accounting and Review Services Committee of the American Institute of certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of information provided by management. Accordingly, we do not express an opinion a conclusion, nor provide any form of assurances on these financial statements.

Management has omitted the management discussion and analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management has not presented government-wide financial statements to display the financial position and changes in financial position of its governmental activity. Accounting principles generally accepted in the United States of America require the presentation of government-wide financial statements. The change in fund balance for the Council's governmental activity is not reasonably determinable.

Management has not presented a balance sheet for the general fund. Accounting principles generally accepted in the United States of America require the presentation of a balance sheet for each fund contained in the financial statements. The amounts that would be reported in a balance sheet of the general fund for the Council are not reasonably determinable.

Management has not presented a change in fund balance on the Statement of Revenues and Expenditures – Budget and Actual. Accounting principles generally accepted in the United States of America require the Statement of Revenues, Expenditures and Changes in Fund Balance include a presentation of changes in fund balance. The amounts that would be reported in government-wide financial statements for the Council's governmental activity is not reasonably determinable.

Management has also elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included with the financial statements, they might influence the user's conclusions about the Council's results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The accompanying original and final budget amounts presented on the General Fund Statement of Revenues and Expenditures – Budget and Actual presented for the year ending September 30, 2020 and 2019, have not been compiled or examined by us, and, accordingly, we do not express an opinion or any other form of assurance on them.

We are not independent with respect to Southwestern Illinois Flood Prevention District Council.

A handwritten signature in black ink that reads "Clifton Larson Allen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

St. Louis, Missouri
February 6, 2020

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOUR MONTHS ENDED JANUARY 31, 2020 (Actual)
FISCAL YEAR ENDING SEPTEMBER 30, 2020 (Budget)**

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
REVENUES				
Sales Tax Proceeds From Districts	\$ 12,455,000	\$ 12,455,000	\$ 4,126,579	\$ 8,328,421
Interest Income	350,000	350,000	258,397	91,603
Other Contributions	-	-	-	-
Total Revenues	12,805,000	12,805,000	4,384,976	8,420,024
EXPENDITURES				
Current				
Design and Construction				
Engineering Design & Construction Management	5,250,032	5,250,032	522,106	4,727,926
Construction	20,170,000	20,170,000	34,036	20,135,964
Construction and design by US ACE	2,772,851	2,772,851	2,522,851	250,000
Total Design and Construction	28,192,883	28,192,883	3,078,993	25,113,890
Professional Services				
Legal & Legislative Consulting	297,500	297,500	21,277	276,223
Financial Advisor	65,000	65,000	49,966	15,034
Bond Underwriter/Conduit Issuer	12,000	12,000	4,113	7,887
Total Professional Services	374,500	374,500	75,356	299,144
Refund of Surplus Funds to County FPD Accounts				
Madison County	1,005,800	1,005,800	432,054	573,746
Monroe County	95,700	95,700	41,254	54,446
St. Clair County	898,500	898,500	395,195	503,305
Total Refund of Surplus Funds to County	2,000,000	2,000,000	868,503	1,131,497
Debt Service				
Principal and Interest	10,949,970	10,949,970	4,167,835	6,782,135
Federal Interest Subsidy	(853,711)	(853,711)		(853,711)
Total Debt Service	10,096,259	10,096,259	4,167,835	5,928,424
Total Operating Expenses	40,663,642	40,663,642	8,190,687	32,472,955
General and Administrative Costs				
Salaries, Benefits	220,000	220,000	69,257	150,743
Bank Service Charges	1,000	1,000	220	780
Equipment and Software	2,000	2,000	191	1,809
Fiscal Agency Services	34,000	34,000	11,920	22,080
Audit Services	17,000	17,000	-	17,000
Meeting Expenses	1,000	1,000	-	1,000
Postage/Delivery	1,000	1,000	148	852
Printing/Photocopies	2,000	2,000	458	1,542
Professional Services	10,000	10,000	361	9,639
Supplies	3,000	3,000	83	2,917
Telecommunications/Internet	3,000	3,000	712	2,288
Travel	5,000	5,000	-	5,000
Insurance	1,000	1,000	484	516
Total General & Administrative Costs	300,000	300,000	83,834	216,166
Total Expenditures	40,963,642	40,963,642	8,274,521	32,689,121
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	(28,158,642)	(28,158,642)	(3,889,545)	24,269,097
OTHER FINANCING SOURCES				
Proceeds From Borrowing	-	-	-	-
NET CHANGE IN FUND BALANCE	\$ (28,158,642)	\$ (28,158,642)	\$ (3,889,545)	\$ 24,269,097

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOUR MONTHS ENDED JANUARY 31 2019 (Actual)
FISCAL YEAR ENDING SEPTEMBER 30, 2019 (Budget)**

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Sales Tax Proceeds From Districts	\$ 12,475,000	\$ 12,475,000	\$ 4,082,306	\$ 8,392,694
Interest Income	280,000	280,000	550,873	(270,873)
Other Contributions	-	-	-	-
Total Revenues	<u>12,755,000</u>	<u>12,755,000</u>	<u>4,633,179</u>	<u>8,121,821</u>
EXPENDITURES				
Current				
Design and Construction				
Engineering Design & Construction Management	7,869,377	7,869,377	682,717	7,186,660
Construction	20,527,970	20,527,970	28,112	20,499,858
Construction and design by US ACE	<u>3,500,000</u>	<u>3,500,000</u>	<u>1,000,000</u>	<u>2,500,000</u>
Total Design and Construction	<u>31,897,347</u>	<u>31,897,347</u>	<u>1,710,829</u>	<u>30,186,518</u>
Professional Services				
Legal & Legislative Consulting	322,500	322,500	20,618	301,882
Financial Advisor	65,000	65,000	6,850	58,150
Bond Underwriter/Conduit Issuer	<u>12,000</u>	<u>12,000</u>	<u>4,542</u>	<u>7,458</u>
Total Professional Services	<u>399,500</u>	<u>399,500</u>	<u>32,010</u>	<u>367,490</u>
Refund of Surplus Funds to County FPD Accounts				
Madison County	1,243,675	1,243,675	245,596	998,079
Monroe County	118,750	118,750	23,899	94,851
St. Clair County	<u>1,137,575</u>	<u>1,137,575</u>	<u>235,442</u>	<u>902,133</u>
Total Refund of Surplus Funds to County	<u>2,500,000</u>	<u>2,500,000</u>	<u>504,937</u>	<u>1,995,063</u>
Debt Service				
Principal and Interest	10,876,570	10,876,570	4,127,685	6,748,885
Federal Interest Subsidy	<u>(850,070)</u>	<u>(850,070)</u>	<u>-</u>	<u>(850,070)</u>
Total Debt Service	<u>10,026,500</u>	<u>10,026,500</u>	<u>4,127,685</u>	<u>5,898,815</u>
Total Operating Expenses	<u>44,823,347</u>	<u>44,823,347</u>	<u>6,375,461</u>	<u>38,447,886</u>
General and Administrative Costs				
Salaries, Benefits	213,000	213,000	67,439	145,561
Bank Service Charges	1,200	1,200	245	955
Equipment and Software	2,000	2,000	361	1,639
Fiscal Agency Services	32,000	32,000	11,840	20,160
Audit Services	16,500	16,500	-	16,500
Meeting Expenses	1,000	1,000	-	1,000
Postage/Delivery	1,000	1,000	323	677
Printing/Photocopies	2,500	2,500	326	2,174
Professional Services	10,000	10,000	364	9,636
Supplies	3,000	3,000	128	2,872
Telecommunications/Internet	3,000	3,000	647	2,353
Travel	5,000	5,000	-	5,000
Insurance	<u>1,000</u>	<u>1,000</u>	<u>484</u>	<u>516</u>
Total General & Administrative Costs	<u>291,200</u>	<u>291,200</u>	<u>82,157</u>	<u>209,043</u>
Total Expenditures	<u>45,114,547</u>	<u>45,114,547</u>	<u>6,457,618</u>	<u>38,656,929</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(32,359,547)	(32,359,547)	(1,824,439)	30,535,108
OTHER FINANCING SOURCES				
Proceeds From Borrowing	-	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ (32,359,547)</u>	<u>\$ (32,359,547)</u>	<u>\$ (1,824,439)</u>	<u>\$ 30,535,108</u>

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION
DISTRICT COUNCIL**

**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL**

FIVE MONTHS ENDED FEBRUARY 29, 2020 AND 2019



CliftonLarsonAllen

CliftonLarsonAllen LLP
www.cliftonlarsonallen.com

Board Members
Southwestern Illinois Flood Prevention District Council
Collinsville, Illinois

Management is responsible for the accompanying General Fund Statement of Revenues and Expenditures of Southwestern Illinois Flood Prevention District Council (the "Council") for the five months ended February 29, 2020 and 2019, in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review services promulgated by the Accounting and Review Services Committee of the American Institute of certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of information provided by management. Accordingly, we do not express an opinion a conclusion, nor provide any form of assurances on these financial statements.

Management has omitted the management discussion and analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management has not presented government-wide financial statements to display the financial position and changes in financial position of its governmental activity. Accounting principles generally accepted in the United States of America require the presentation of government-wide financial statements. The change in fund balance for the Council's governmental activity is not reasonably determinable.

Management has not presented a balance sheet for the general fund. Accounting principles generally accepted in the United States of America require the presentation of a balance sheet for each fund contained in the financial statements. The amounts that would be reported in a balance sheet of the general fund for the Council are not reasonably determinable.

Management has not presented a change in fund balance on the Statement of Revenues and Expenditures – Budget and Actual. Accounting principles generally accepted in the United States of America require the Statement of Revenues, Expenditures and Changes in Fund Balance include a presentation of changes in fund balance. The amounts that would be reported in government-wide financial statements for the Council's governmental activity is not reasonably determinable.

Management has also elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included with the financial statements, they might influence the user's conclusions about the Council's results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The accompanying original and final budget amounts presented on the General Fund Statement of Revenues and Expenditures – Budget and Actual presented for the year ending September 30, 2020 and 2019, have not been compiled or examined by us, and, accordingly, we do not express an opinion or any other form of assurance on them.

We are not independent with respect to Southwestern Illinois Flood Prevention District Council.

A handwritten signature in black ink that reads "Clifton Larson Allen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

St. Louis, Missouri
March 6, 2020

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FIVE MONTHS ENDED FEBRUARY 29, 2020 (Actual)
FISCAL YEAR ENDING SEPTEMBER 30, 2020 (Budget)

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
REVENUES				
Sales Tax Proceeds From Districts	\$ 12,455,000	\$ 12,455,000	\$ 5,167,466	\$ 7,287,534
Interest Income	350,000	350,000	296,929	53,071
Other Contributions	-	-	-	-
Total Revenues	<u>12,805,000</u>	<u>12,805,000</u>	<u>5,464,395</u>	<u>7,340,605</u>
EXPENDITURES				
Current				
Design and Construction				
Engineering Design & Construction	5,250,032	5,250,032	686,486	4,563,546
Management				
Construction	20,170,000	20,170,000	46,324	20,123,676
Construction and design by US ACE	2,772,851	2,772,851	2,522,851	250,000
Total Design and Construction	<u>28,192,883</u>	<u>28,192,883</u>	<u>3,255,661</u>	<u>24,937,222</u>
Professional Services				
Legal & Legislative Consulting	297,500	297,500	28,346	269,154
Financial Advisor	65,000	65,000	71,569	(6,569)
Debt Issuance Cost	-	-	367,262	(367,262)
Bond Underwriter/Conduit Issuer	12,000	12,000	4,113	7,887
Total Professional Services	<u>374,500</u>	<u>374,500</u>	<u>471,290</u>	<u>(96,790)</u>
Refund of Surplus Funds to County FPD Accounts				
Madison County	1,005,800	1,005,800	432,054	573,746
Monroe County	95,700	95,700	41,254	54,446
St. Clair County	898,500	898,500	395,195	503,305
Total Refund of Surplus Funds to County	<u>2,000,000</u>	<u>2,000,000</u>	<u>868,503</u>	<u>1,131,497</u>
Debt Service				
Principal and Interest	10,949,970	10,949,970	4,167,835	6,782,135
Federal Interest Subsidy	(853,711)	(853,711)	-	(853,711)
Total Debt Service	<u>10,096,259</u>	<u>10,096,259</u>	<u>4,167,835</u>	<u>5,928,424</u>
Total Operating Expenses	<u>40,663,642</u>	<u>40,663,642</u>	<u>8,763,289</u>	<u>31,900,353</u>
General and Administrative Costs				
Salaries, Benefits	220,000	220,000	87,177	132,823
Bank Service Charges	1,000	1,000	267	733
Equipment and Software	2,000	2,000	324	1,676
Fiscal Agency Services	34,000	34,000	15,655	18,345
Audit Services	17,000	17,000	-	17,000
Meeting Expenses	1,000	1,000	-	1,000
Postage/Delivery	1,000	1,000	172	828
Printing/Photocopies	2,000	2,000	458	1,542
Professional Services	10,000	10,000	361	9,639
Supplies	3,000	3,000	323	2,677
Telecommunications/Internet	3,000	3,000	815	2,185
Travel	5,000	5,000	412	4,588
Insurance	1,000	1,000	484	516
Total General & Administrative Costs	<u>300,000</u>	<u>300,000</u>	<u>106,448</u>	<u>193,552</u>
Total Expenditures	<u>40,963,642</u>	<u>40,963,642</u>	<u>8,869,737</u>	<u>32,093,905</u>
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	(28,158,642)	(28,158,642)	(3,405,342)	24,753,300
OTHER FINANCING SOURCES				
Proceeds From Borrowing	-	-	71,676,031	(71,676,031)
OTHER FINANCING USES				
Payments to refunded bond escrow agent	-	-	(71,308,769)	71,308,769
NET CHANGE IN FUND BALANCE	<u>\$ (28,158,642)</u>	<u>\$ (28,158,642)</u>	<u>\$ (3,038,080)</u>	<u>\$ 24,386,038</u>

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FIVE MONTHS ENDED FEBRUARY 28 2019 (Actual)
FISCAL YEAR ENDING SEPTEMBER 30, 2019 (Budget)**

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
REVENUES				
Sales Tax Proceeds From Districts	\$ 12,475,000	\$ 12,475,000	\$ 5,138,397	\$ 7,336,603
Interest Income	280,000	280,000	622,124	(342,124)
Other Contributions	-	-	-	-
Total Revenues	<u>12,755,000</u>	<u>12,755,000</u>	<u>5,760,521</u>	<u>6,994,479</u>
EXPENDITURES				
Current				
Design and Construction				
Engineering Design & Construction Management	7,869,377	7,869,377	899,219	6,970,158
Construction	20,527,970	20,527,970	28,927	20,499,043
Construction and design by US ACE	<u>3,500,000</u>	<u>3,500,000</u>	<u>1,000,000</u>	<u>2,500,000</u>
Total Design and Construction	<u>31,897,347</u>	<u>31,897,347</u>	<u>1,928,146</u>	<u>29,969,201</u>
Professional Services				
Legal & Legislative Consulting	322,500	322,500	28,606	293,894
Financial Advisor	65,000	65,000	10,384	54,616
Bond Underwriter/Conduit Issuer	<u>12,000</u>	<u>12,000</u>	<u>4,542</u>	<u>7,458</u>
Total Professional Services	<u>399,500</u>	<u>399,500</u>	<u>43,532</u>	<u>355,968</u>
Refund of Surplus Funds to County FPD Accounts				
Madison County	1,243,675	1,243,675	245,596	998,079
Monroe County	118,750	118,750	23,899	94,851
St. Clair County	<u>1,137,575</u>	<u>1,137,575</u>	<u>235,442</u>	<u>902,133</u>
Total Refund of Surplus Funds to County	<u>2,500,000</u>	<u>2,500,000</u>	<u>504,937</u>	<u>1,995,063</u>
Debt Service				
Principal and Interest	10,876,570	10,876,570	4,127,685	6,748,885
Federal Interest Subsidy	<u>(850,070)</u>	<u>(850,070)</u>	-	<u>(850,070)</u>
Total Debt Service	<u>10,026,500</u>	<u>10,026,500</u>	<u>4,127,685</u>	<u>5,898,815</u>
Total Operating Expenses	<u>44,823,347</u>	<u>44,823,347</u>	<u>6,604,300</u>	<u>38,219,047</u>
General and Administrative Costs				
Salaries, Benefits	213,000	213,000	84,135	128,865
Bank Service Charges	1,200	1,200	306	894
Equipment and Software	2,000	2,000	630	1,370
Fiscal Agency Services	32,000	32,000	14,250	17,750
Audit Services	16,500	16,500	-	16,500
Meeting Expenses	1,000	1,000	-	1,000
Postage/Delivery	1,000	1,000	332	668
Printing/Photocopies	2,500	2,500	326	2,174
Professional Services	10,000	10,000	-	10,000
Supplies	3,000	3,000	128	2,872
Telecommunications/Internet	3,000	3,000	1,113	1,887
Travel	5,000	5,000	-	5,000
Insurance	<u>1,000</u>	<u>1,000</u>	<u>484</u>	<u>516</u>
Total General & Administrative Costs	<u>291,200</u>	<u>291,200</u>	<u>101,704</u>	<u>189,496</u>
Total Expenditures	<u>45,114,547</u>	<u>45,114,547</u>	<u>6,706,004</u>	<u>38,408,543</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(32,359,547)	(32,359,547)	(945,483)	31,414,064
OTHER FINANCING SOURCES				
Proceeds From Borrowing	-	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ (32,359,547)</u>	<u>\$ (32,359,547)</u>	<u>\$ (945,483)</u>	<u>\$ 31,414,064</u>

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION
DISTRICT COUNCIL**

**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL**

SIX MONTHS ENDED MARCH 31, 2020 AND 2019



CliftonLarsonAllen LLP
www.cliftonlarsonallen.com

Board Members
Southwestern Illinois Flood Prevention District Council
Collinsville, Illinois

Management is responsible for the accompanying General Fund Statement of Revenues and Expenditures of Southwestern Illinois Flood Prevention District Council (the "Council") for the six months ended March 31, 2020 and 2019, in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review services promulgated by the Accounting and Review Services Committee of the American Institute of certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of information provided by management. Accordingly, we do not express an opinion a conclusion, nor provide any form of assurances on these financial statements.

Management has omitted the management discussion and analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management has not presented government-wide financial statements to display the financial position and changes in financial position of its governmental activity. Accounting principles generally accepted in the United States of America require the presentation of government-wide financial statements. The change in fund balance for the Council's governmental activity is not reasonably determinable.

Management has not presented a balance sheet for the general fund. Accounting principles generally accepted in the United States of America require the presentation of a balance sheet for each fund contained in the financial statements. The amounts that would be reported in a balance sheet of the general fund for the Council are not reasonably determinable.

Management has not presented a change in fund balance on the Statement of Revenues and Expenditures – Budget and Actual. Accounting principles generally accepted in the United States of America require the Statement of Revenues, Expenditures and Changes in Fund Balance include a presentation of changes in fund balance. The amounts that would be reported in government-wide financial statements for the Council's governmental activity is not reasonably determinable.

Management has also elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included with the financial statements, they might influence the user's conclusions about the Council's results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The accompanying original and final budget amounts presented on the General Fund Statement of Revenues and Expenditures – Budget and Actual presented for the year ending September 30, 2020 and 2019, have not been compiled or examined by us, and, accordingly, we do not express an opinion or any other form of assurance on them.

We are not independent with respect to Southwestern Illinois Flood Prevention District Council.

A handwritten signature in black ink that reads "Clifton Larson Allen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

St. Louis, Missouri
April 7, 2020

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
SIX MONTHS ENDED MARCH 31, 2020 (Actual)
FISCAL YEAR ENDING SEPTEMBER 30, 2020 (Budget)

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
REVENUES				
Sales Tax Proceeds From Districts	\$ 12,455,000	\$ 12,455,000	\$ 6,376,437	\$ 6,078,563
Interest Income	350,000	350,000	404,427	(54,427)
Other Contributions	-	-	-	-
Total Revenues	<u>12,805,000</u>	<u>12,805,000</u>	<u>6,780,864</u>	<u>6,024,136</u>
EXPENDITURES				
Current				
Design and Construction				
Engineering Design & Construction	5,250,032	5,250,032	833,346	4,416,686
Management				
Construction	20,170,000	20,170,000	46,324	20,123,676
Construction and design by US ACE	2,772,851	2,772,851	2,522,851	250,000
Total Design and Construction	<u>28,192,883</u>	<u>28,192,883</u>	<u>3,402,521</u>	<u>24,790,362</u>
Professional Services				
Legal & Legislative Consulting	297,500	297,500	37,191	260,309
Financial Advisor	65,000	65,000	74,735	(9,735)
Bond Underwriter/Conduit Issuer	12,000	12,000	4,113	7,887
Total Professional Services	<u>374,500</u>	<u>374,500</u>	<u>116,039</u>	<u>258,461</u>
Refund of Surplus Funds to County FPD Accounts				
Madison County	1,005,800	1,005,800	432,054	573,746
Monroe County	95,700	95,700	41,254	54,446
St. Clair County	898,500	898,500	395,195	503,305
Total Refund of Surplus Funds to County	<u>2,000,000</u>	<u>2,000,000</u>	<u>868,503</u>	<u>1,131,497</u>
Debt Service				
Principal and Interest	10,949,970	10,949,970	4,167,835	6,782,135
Federal Interest Subsidy	(853,711)	(853,711)	(259,311)	(594,400)
Total Debt Service	<u>10,096,259</u>	<u>10,096,259</u>	<u>3,908,524</u>	<u>6,187,735</u>
Total Operating Expenses	<u>40,663,642</u>	<u>40,663,642</u>	<u>8,295,587</u>	<u>32,368,055</u>
General and Administrative Costs				
Salaries, Benefits	220,000	220,000	100,433	119,567
Bank Service Charges	1,000	1,000	313	687
Equipment and Software	2,000	2,000	577	1,423
Fiscal Agency Services	34,000	34,000	18,145	15,855
Audit Services	17,000	17,000	-	17,000
Meeting Expenses	1,000	1,000	-	1,000
Postage/Delivery	1,000	1,000	172	828
Printing/Photocopies	2,000	2,000	458	1,542
Professional Services	10,000	10,000	361	9,639
Supplies	3,000	3,000	126	2,874
Telecommunications/Internet	3,000	3,000	1,130	1,870
Travel	5,000	5,000	412	4,588
Insurance	1,000	1,000	484	516
Total General & Administrative Costs	<u>300,000</u>	<u>300,000</u>	<u>122,611</u>	<u>177,389</u>
Total Expenditures	<u>40,963,642</u>	<u>40,963,642</u>	<u>8,418,198</u>	<u>32,545,444</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(28,158,642)	(28,158,642)	(1,637,334)	26,521,308
OTHER FINANCING SOURCES				
Proceeds From Borrowing	-	-	71,676,031	(71,676,031)
Debt Issuance Costs	-	-	(367,262)	367,262
OTHER FINANCING USES				
Payments to refunded bond escrow agent	-	-	(71,308,769)	71,308,769
NET CHANGE IN FUND BALANCE	<u>\$ (28,158,642)</u>	<u>\$ (28,158,642)</u>	<u>\$ (1,637,334)</u>	<u>\$ 25,786,784</u>

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
SIX MONTHS ENDED MARCH 31, 2019 (Actual)
FISCAL YEAR ENDING SEPTEMBER 30, 2019 (Budget)**

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
REVENUES				
Sales Tax Proceeds From Districts	\$ 12,475,000	\$ 12,475,000	\$ 6,329,494	\$ 6,145,506
Interest Income	280,000	280,000	668,489	(388,489)
Other Contributions	-	-	-	-
Total Revenues	<u>12,755,000</u>	<u>12,755,000</u>	<u>6,997,983</u>	<u>5,757,017</u>
EXPENDITURES				
Current				
Design and Construction				
Engineering Design & Construction Management	7,869,377	7,869,377	1,059,189	6,810,188
Construction	20,527,970	20,527,970	30,940	20,497,030
Construction and design by US ACE	<u>3,500,000</u>	<u>3,500,000</u>	<u>1,550,000</u>	<u>1,950,000</u>
Total Design and Construction	31,897,347	31,897,347	2,640,129	29,257,218
Professional Services				
Legal & Legislative Consulting	322,500	322,500	30,294	292,206
Financial Advisor	65,000	65,000	17,347	47,653
Bond Underwriter/Conduit Issuer	<u>12,000</u>	<u>12,000</u>	<u>4,542</u>	<u>7,458</u>
Total Professional Services	399,500	399,500	52,183	347,317
Refund of Surplus Funds to County FPD Accounts				
Madison County	1,243,675	1,243,675	245,596	998,079
Monroe County	118,750	118,750	23,899	94,851
St. Clair County	<u>1,137,575</u>	<u>1,137,575</u>	<u>235,442</u>	<u>902,133</u>
Total Refund of Surplus Funds to County	2,500,000	2,500,000	504,937	1,995,063
Debt Service				
Principal and Interest	10,876,570	10,876,570	4,127,685	6,748,885
Federal Interest Subsidy	<u>(850,070)</u>	<u>(850,070)</u>	<u>(426,855)</u>	<u>(423,215)</u>
Total Debt Service	10,026,500	10,026,500	3,700,830	6,325,670
Total Operating Expenses	44,823,347	44,823,347	6,898,079	37,925,268
General and Administrative Costs				
Salaries, Benefits	213,000	213,000	101,668	111,332
Bank Service Charges	1,200	1,200	423	777
Equipment and Software	2,000	2,000	923	1,077
Fiscal Agency Services	32,000	32,000	16,660	15,340
Audit Services	16,500	16,500	-	16,500
Meeting Expenses	1,000	1,000	70	930
Postage/Delivery	1,000	1,000	332	668
Printing/Photocopies	2,500	2,500	600	1,900
Professional Services	10,000	10,000	-	10,000
Supplies	3,000	3,000	128	2,872
Telecommunications/Internet	3,000	3,000	1,425	1,575
Travel	5,000	5,000	184	4,816
Insurance	<u>1,000</u>	<u>1,000</u>	<u>484</u>	<u>516</u>
Total General & Administrative Costs	291,200	291,200	122,897	168,303
Total Expenditures	<u>45,114,547</u>	<u>45,114,547</u>	<u>7,020,976</u>	<u>38,093,571</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(32,359,547)	(32,359,547)	(22,993)	32,336,554
OTHER FINANCING SOURCES				
Proceeds From Borrowing	-	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ (32,359,547)</u>	<u>\$ (32,359,547)</u>	<u>\$ (22,993)</u>	<u>\$ 32,336,554</u>

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION
DISTRICT COUNCIL**

**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL**

SEVEN MONTHS ENDED APRIL 30, 2020 AND 2019



CliftonLarsonAllen

CliftonLarsonAllen LLP
www.cliftonlarsonallen.com

Board Members
Southwestern Illinois Flood Prevention District Council
Collinsville, Illinois

Management is responsible for the accompanying General Fund Statement of Revenues and Expenditures of Southwestern Illinois Flood Prevention District Council (the "Council") for the seven months ended April 30, 2020 and 2019, in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review services promulgated by the Accounting and Review Services Committee of the American Institute of certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of information provided by management. Accordingly, we do not express an opinion a conclusion, nor provide any form of assurances on these financial statements.

Management has omitted the management discussion and analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management has not presented government-wide financial statements to display the financial position and changes in financial position of its governmental activity. Accounting principles generally accepted in the United States of America require the presentation of government-wide financial statements. The change in fund balance for the Council's governmental activity is not reasonably determinable.

Management has not presented a balance sheet for the general fund. Accounting principles generally accepted in the United States of America require the presentation of a balance sheet for each fund contained in the financial statements. The amounts that would be reported in a balance sheet of the general fund for the Council are not reasonably determinable.

Management has not presented a change in fund balance on the Statement of Revenues and Expenditures – Budget and Actual. Accounting principles generally accepted in the United States of America require the Statement of Revenues, Expenditures and Changes in Fund Balance include a presentation of changes in fund balance. The amounts that would be reported in government-wide financial statements for the Council's governmental activity is not reasonably determinable.

Management has also elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included with the financial statements, they might influence the user's conclusions about the Council's results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The accompanying original and final budget amounts presented on the General Fund Statement of Revenues and Expenditures – Budget and Actual presented for the year ending September 30, 2020 and 2019, have not been compiled or examined by us, and, accordingly, we do not express an opinion or any other form of assurance on them.

We are not independent with respect to Southwestern Illinois Flood Prevention District Council.

A handwritten signature in black ink that reads "Clifton Larson Allen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

St. Louis, Missouri
May 6, 2020

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
SEVEN MONTHS ENDED APRIL 30, 2020 (Actual)
FISCAL YEAR ENDING SEPTEMBER 30, 2020 (Budget)

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
REVENUES				
Sales Tax Proceeds From Districts	\$ 12,455,000	\$ 12,455,000	\$ 7,277,972	\$ 5,177,028
Interest Income	350,000	350,000	688,006	(338,006)
Other Contributions	-	-	-	-
Total Revenues	<u>12,805,000</u>	<u>12,805,000</u>	<u>7,965,978</u>	<u>4,839,022</u>
EXPENDITURES				
Current				
Design and Construction				
Engineering Design & Construction	5,250,032	5,250,032	1,047,171	4,202,861
Management				
Construction	20,170,000	20,170,000	174,194	19,995,806
Construction and design by US ACE	2,772,851	2,772,851	2,522,851	250,000
Total Design and Construction	<u>28,192,883</u>	<u>28,192,883</u>	<u>3,744,216</u>	<u>24,448,667</u>
Professional Services				
Legal & Legislative Consulting	297,500	297,500	40,425	257,075
Financial Advisor	65,000	65,000	76,554	(11,554)
Bond Underwriter/Conduit Issuer	12,000	12,000	4,113	7,887
Total Professional Services	<u>374,500</u>	<u>374,500</u>	<u>121,092</u>	<u>253,408</u>
Refund of Surplus Funds to County FPD Accounts				
Madison County	1,005,800	1,005,800	432,054	573,746
Monroe County	95,700	95,700	41,254	54,446
St. Clair County	898,500	898,500	395,195	503,305
Total Refund of Surplus Funds to County	<u>2,000,000</u>	<u>2,000,000</u>	<u>868,503</u>	<u>1,131,497</u>
Debt Service				
Principal and Interest	10,949,970	10,949,970	9,956,798	993,172
Federal Interest Subsidy	(853,711)	(853,711)	(259,311)	(594,400)
Total Debt Service	<u>10,096,259</u>	<u>10,096,259</u>	<u>9,697,487</u>	<u>398,772</u>
Total Operating Expenses	<u>40,663,642</u>	<u>40,663,642</u>	<u>14,431,298</u>	<u>26,232,344</u>
General and Administrative Costs				
Salaries, Benefits	220,000	220,000	121,387	98,613
Bank Service Charges	1,000	1,000	587	413
Equipment and Software	2,000	2,000	697	1,303
Fiscal Agency Services	34,000	34,000	20,635	13,365
Audit Services	17,000	17,000	-	17,000
Meeting Expenses	1,000	1,000	-	1,000
Postage/Delivery	1,000	1,000	239	761
Printing/Photocopies	2,000	2,000	458	1,542
Professional Services	10,000	10,000	361	9,639
Supplies	3,000	3,000	126	2,874
Telecommunications/Internet	3,000	3,000	1,234	1,766
Travel	5,000	5,000	412	4,588
Insurance	1,000	1,000	484	516
Total General & Administrative Costs	<u>300,000</u>	<u>300,000</u>	<u>146,620</u>	<u>153,380</u>
Total Expenditures	<u>40,963,642</u>	<u>40,963,642</u>	<u>14,577,918</u>	<u>26,385,724</u>
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	(28,158,642)	(28,158,642)	(6,611,940)	21,546,702
OTHER FINANCING SOURCES				
Proceeds From Borrowing	-	-	(71,676,031)	71,676,031
Debt Issuance Costs	-	-	367,262	(367,262)
OTHER FINANCING USES				
Payments to refunded bond escrow agent	-	-	71,308,769	(71,308,769)
NET CHANGE IN FUND BALANCE	<u>\$ (28,158,642)</u>	<u>\$ (28,158,642)</u>	<u>\$ (6,611,940)</u>	<u>\$ 22,281,226</u>

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
SEVEN MONTHS ENDED APRIL 30, 2019 (Actual)
FISCAL YEAR ENDING SEPTEMBER 30, 2019 (Budget)**

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Sales Tax Proceeds From Districts	\$ 12,475,000	\$ 12,475,000	\$ 7,186,406	\$ 5,288,594
Interest Income	280,000	280,000	797,340	(517,340)
Other Contributions	-	-	-	-
Total Revenues	<u>12,755,000</u>	<u>12,755,000</u>	<u>7,983,746</u>	<u>4,771,254</u>
EXPENDITURES				
Current				
Design and Construction				
Engineering Design & Construction Management	7,869,377	7,869,377	1,373,313	6,496,064
Construction	20,527,970	20,527,970	31,475	20,496,495
Construction and design by US ACE	<u>3,500,000</u>	<u>3,500,000</u>	<u>1,550,000</u>	<u>1,950,000</u>
Total Design and Construction	<u>31,897,347</u>	<u>31,897,347</u>	<u>2,954,788</u>	<u>28,942,559</u>
Professional Services				
Legal & Legislative Consulting	322,500	322,500	38,235	284,265
Financial Advisor	65,000	65,000	18,248	46,752
Bond Underwriter/Conduit Issuer	<u>12,000</u>	<u>12,000</u>	<u>4,542</u>	<u>7,458</u>
Total Professional Services	<u>399,500</u>	<u>399,500</u>	<u>61,025</u>	<u>338,475</u>
Refund of Surplus Funds to County FPD Accounts				
Madison County	1,243,675	1,243,675	245,596	998,079
Monroe County	118,750	118,750	23,899	94,851
St. Clair County	<u>1,137,575</u>	<u>1,137,575</u>	<u>235,442</u>	<u>902,133</u>
Total Refund of Surplus Funds to County	<u>2,500,000</u>	<u>2,500,000</u>	<u>504,937</u>	<u>1,995,063</u>
Debt Service				
Principal and Interest	10,876,570	10,876,570	10,876,570	-
Federal Interest Subsidy	<u>(850,070)</u>	<u>(850,070)</u>	<u>(426,855)</u>	<u>(423,215)</u>
Total Debt Service	<u>10,026,500</u>	<u>10,026,500</u>	<u>10,449,715</u>	<u>(423,215)</u>
Total Operating Expenses	<u>44,823,347</u>	<u>44,823,347</u>	<u>13,970,465</u>	<u>30,852,882</u>
General and Administrative Costs				
Salaries, Benefits	213,000	213,000	114,830	98,170
Bank Service Charges	1,200	1,200	484	716
Equipment and Software	2,000	2,000	1,022	978
Fiscal Agency Services	32,000	32,000	19,070	12,930
Audit Services	16,500	16,500	-	16,500
Meeting Expenses	1,000	1,000	70	930
Postage/Delivery	1,000	1,000	332	668
Printing/Photocopies	2,500	2,500	600	1,900
Professional Services	10,000	10,000	-	10,000
Supplies	3,000	3,000	143	2,857
Telecommunications/Internet	3,000	3,000	1,527	1,473
Travel	5,000	5,000	184	4,816
Insurance	<u>1,000</u>	<u>1,000</u>	<u>484</u>	<u>516</u>
Total General & Administrative Costs	<u>291,200</u>	<u>291,200</u>	<u>138,746</u>	<u>152,454</u>
Total Expenditures	<u>45,114,547</u>	<u>45,114,547</u>	<u>14,109,210</u>	<u>31,005,336</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(32,359,547)	(32,359,547)	(6,125,463)	26,234,084
OTHER FINANCING SOURCES				
Proceeds From Borrowing	-	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ (32,359,547)</u>	<u>\$ (32,359,547)</u>	<u>\$ (6,125,464)</u>	<u>\$ 26,234,083</u>

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION
DISTRICT COUNCIL**

**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL**

EIGHT MONTHS ENDED MAY 31, 2020 AND 2019



CliftonLarsonAllen

CliftonLarsonAllen LLP
www.cliftonlarsonallen.com

Board Members
Southwestern Illinois Flood Prevention District Council
Collinsville, Illinois

Management is responsible for the accompanying General Fund Statement of Revenues and Expenditures of Southwestern Illinois Flood Prevention District Council (the "Council") for the eight months ended May 31, 2020 and 2019, in accordance with accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of information provided by management. Accordingly, we do not express an opinion or conclusion, nor provide any form of assurance on these financial statements.

Management has omitted the management discussion and analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management has not presented government-wide financial statements to display the financial position and changes in financial position of its governmental activity. Accounting principles generally accepted in the United States of America require the presentation of government-wide financial statements. The change in fund balance for the Council's governmental activity is not reasonably determinable.

Management has not presented a balance sheet for the general fund. Accounting principles generally accepted in the United States of America require the presentation of a balance sheet for each fund contained in the financial statements. The amounts that would be reported in a balance sheet of the general fund for the Council are not reasonably determinable.

Management has not presented a change in fund balance on the Statement of Revenues and Expenditures – Budget and Actual. Accounting principles generally accepted in the United States of America require the Statement of Revenues, Expenditures and Changes in Fund Balance include a presentation of changes in fund balance. The amounts that would be reported in government-wide financial statements for the Council's governmental activity is not reasonably determinable.

Management has also elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included with the financial statements, they might influence the user's conclusions about the Council's results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The accompanying original and final budget amounts presented on the General Fund Statement of Revenues and Expenditures – Budget and Actual presented for the year ending September 30, 2020 and 2019, have not been compiled or examined by us, and, accordingly, we do not express an opinion or any other form of assurance on them.

We are not independent with respect to Southwestern Illinois Flood Prevention District Council.

A handwritten signature in black ink that reads "Clifton Larson Allen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

St. Louis, Missouri
June 2, 2020

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
EIGHT MONTHS ENDED MAY 31, 2020 (Actual)
FISCAL YEAR ENDING SEPTEMBER 30, 2020 (Budget)

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
REVENUES				
Sales Tax Proceeds From Districts	\$ 12,455,000	\$ 12,455,000	\$ 8,161,484	\$ 4,293,516
Interest Income	350,000	350,000	717,410	(367,410)
Other Contributions	-	-	-	-
Total Revenues	<u>12,805,000</u>	<u>12,805,000</u>	<u>8,878,894</u>	<u>3,926,106</u>
EXPENDITURES				
Current				
Design and Construction				
Engineering Design & Construction Management	5,250,032	5,250,032	1,217,780	4,032,252
Construction	20,170,000	20,170,000	409,815	19,760,185
Construction and design by US ACE	2,772,851	2,772,851	2,522,851	250,000
Total Design and Construction	<u>28,192,883</u>	<u>28,192,883</u>	<u>4,150,446</u>	<u>24,042,437</u>
Professional Services				
Legal & Legislative Consulting	297,500	297,500	56,726	240,774
Financial Advisor	65,000	65,000	77,454	(12,454)
Bond Underwriter/Conduit Issuer	12,000	12,000	4,113	7,887
Total Professional Services	<u>374,500</u>	<u>374,500</u>	<u>138,293</u>	<u>236,207</u>
Refund of Surplus Funds to County FPD Accounts				
Madison County	1,005,800	1,005,800	432,054	573,746
Monroe County	95,700	95,700	41,254	54,446
St. Clair County	898,500	898,500	395,195	503,305
Total Refund of Surplus Funds to County	<u>2,000,000</u>	<u>2,000,000</u>	<u>868,503</u>	<u>1,131,497</u>
Debt Service				
Principal and Interest	10,949,970	10,949,970	9,956,798	993,172
Federal Interest Subsidy	(853,711)	(853,711)	(259,311)	(594,400)
Total Debt Service	<u>10,096,259</u>	<u>10,096,259</u>	<u>9,697,487</u>	<u>398,772</u>
Total Operating Expenses	<u>40,663,642</u>	<u>40,663,642</u>	<u>14,854,729</u>	<u>25,808,913</u>
General and Administrative Costs				
Salaries, Benefits	220,000	220,000	136,389	83,611
Bank Service Charges	1,000	1,000	633	367
Equipment and Software	2,000	2,000	697	1,303
Fiscal Agency Services	34,000	34,000	23,125	10,875
Audit Services	17,000	17,000	-	17,000
Meeting Expenses	1,000	1,000	-	1,000
Postage/Delivery	1,000	1,000	239	761
Printing/Photocopies	2,000	2,000	458	1,542
Professional Services	10,000	10,000	361	9,639
Supplies	3,000	3,000	126	2,874
Telecommunications/Internet	3,000	3,000	1,319	1,681
Travel	5,000	5,000	412	4,588
Insurance	1,000	1,000	484	516
Total General & Administrative Costs	<u>300,000</u>	<u>300,000</u>	<u>164,243</u>	<u>135,757</u>
Total Expenditures	<u>40,963,642</u>	<u>40,963,642</u>	<u>15,018,972</u>	<u>25,944,670</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(28,158,642)	(28,158,642)	(6,140,078)	22,018,564
OTHER FINANCING SOURCES				
Proceeds From Borrowing	-	-	71,676,031	(71,676,031)
Debt Issuance Costs	-	-	(367,262)	367,262
OTHER FINANCING USES				
Payments to refunded bond escrow agent	-	-	(71,308,769)	71,308,769
NET CHANGE IN FUND BALANCE	<u>\$ (28,158,642)</u>	<u>\$ (28,158,642)</u>	<u>\$ (6,140,078)</u>	<u>\$ 21,284,040</u>

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
EIGHT MONTHS ENDED MAY 31, 2019 (Actual)
FISCAL YEAR ENDING SEPTEMBER 30, 2019 (Budget)**

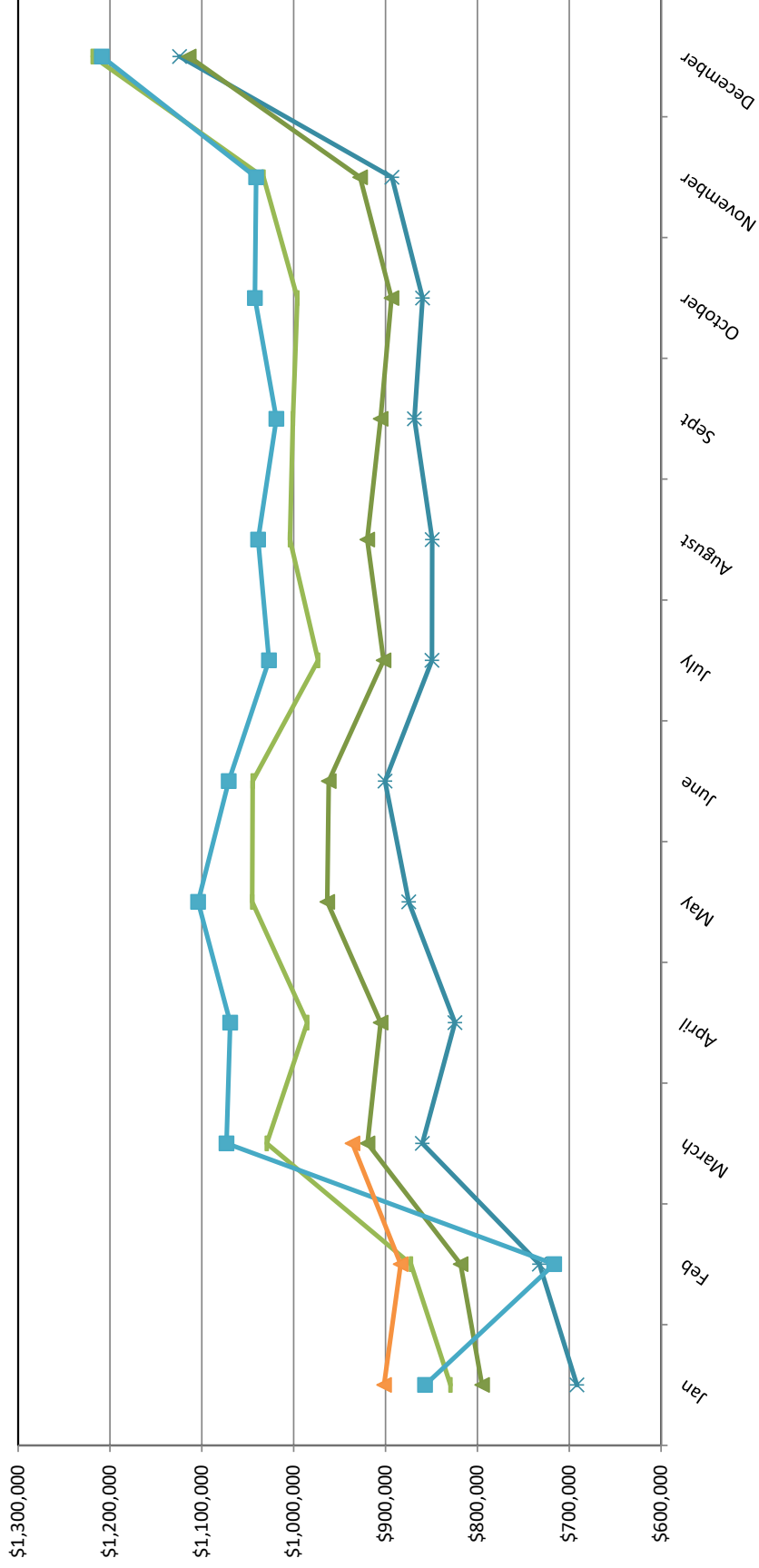
	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
REVENUES				
Sales Tax Proceeds From Districts	\$ 12,475,000	\$ 12,475,000	\$ 7,902,751	\$ 4,572,249
Interest Income	280,000	280,000	848,874	(568,874)
Other Contributions	-	-	-	-
Total Revenues	<u>12,755,000</u>	<u>12,755,000</u>	<u>8,751,625</u>	<u>4,003,375</u>
EXPENDITURES				
Current				
Design and Construction				
Engineering Design & Construction Management	7,869,377	7,869,377	1,921,753	5,947,624
Construction	20,527,970	20,527,970	67,795	20,460,175
Construction and design by US ACE	<u>3,500,000</u>	<u>3,500,000</u>	<u>1,550,000</u>	<u>1,950,000</u>
Total Design and Construction	31,897,347	31,897,347	3,539,548	28,357,799
Professional Services				
Legal & Legislative Consulting	322,500	322,500	39,528	282,972
Financial Advisor	65,000	65,000	19,148	45,852
Bond Underwriter/Conduit Issuer	<u>12,000</u>	<u>12,000</u>	<u>6,164</u>	<u>5,836</u>
Total Professional Services	399,500	399,500	64,840	334,660
Refund of Surplus Funds to County FPD Accounts				
Madison County	1,243,675	1,243,675	907,890	335,785
Monroe County	118,750	118,750	87,137	31,613
St. Clair County	<u>1,137,575</u>	<u>1,137,575</u>	<u>841,234</u>	<u>296,341</u>
Total Refund of Surplus Funds to County	2,500,000	2,500,000	1,836,261	663,739
Debt Service				
Principal and Interest	10,876,570	10,876,570	10,876,570	-
Federal Interest Subsidy	<u>(850,070)</u>	<u>(850,070)</u>	<u>(426,856)</u>	<u>(423,214)</u>
Total Debt Service	10,026,500	10,026,500	10,449,714	(423,214)
Total Operating Expenses	44,823,347	44,823,347	15,890,363	28,932,984
General and Administrative Costs				
Salaries, Benefits	213,000	213,000	131,193	81,807
Bank Service Charges	1,200	1,200	545	655
Equipment and Software	2,000	2,000	1,022	978
Fiscal Agency Services	32,000	32,000	21,480	10,520
Audit Services	16,500	16,500	-	16,500
Meeting Expenses	1,000	1,000	-	1,000
Postage/Delivery	1,000	1,000	332	668
Printing/Photocopies	2,500	2,500	779	1,721
Professional Services	10,000	10,000	-	10,000
Supplies	3,000	3,000	143	2,857
Telecommunications/Internet	3,000	3,000	1,629	1,371
Travel	5,000	5,000	184	4,816
Insurance	<u>1,000</u>	<u>1,000</u>	<u>484</u>	<u>516</u>
Total General & Administrative Costs	291,200	291,200	157,791	133,409
Total Expenditures	45,114,547	45,114,547	16,048,153	29,066,393
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	(32,359,547)	(32,359,547)	(7,296,527)	25,063,020
OTHER FINANCING SOURCES				
Proceeds From Borrowing	-	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ (32,359,547)</u>	<u>\$ (32,359,547)</u>	<u>\$ (7,296,528)</u>	<u>\$ 25,063,019</u>

Flood Prevention District Sales Tax Trends 2009-2020

	2009												County Share	
	Jan	Feb	March	April	May	June	July	August	Sept	October	November	December		Total
Total Month	\$691,588	\$732,364	\$859,811	\$824,537	\$874,802	\$900,479	\$849,401	\$849,169	\$868,594	\$859,754	\$893,068	\$1,124,290	\$10,327,857	
2010														
Total Month	\$757,374	\$808,220	\$960,768	\$946,214	\$924,312	\$953,709	\$895,275	\$898,581	\$886,633	\$902,537	\$946,242	\$1,167,140	\$11,047,005	
2011														
Total Month	\$782,320	\$813,966	\$956,883	\$937,357	\$945,180	\$999,204	\$914,984	\$950,403	\$931,850	\$899,687	\$949,484	\$1,183,395	\$11,264,713	
2012														
Total Month	\$780,668	\$860,871	\$987,625	\$949,415	\$997,002	\$996,492	\$896,548	\$921,748	\$912,018	\$899,040	\$929,472	\$1,163,485	\$11,294,384	
2013														
Total Month	\$794,931	\$818,376	\$919,593	\$905,383	\$963,366	\$961,791	\$902,250	\$919,787	\$905,288	\$893,572	\$927,728	\$1,114,251	\$11,026,316	
2014														
Total Month	\$770,978	\$819,459	\$964,694	\$941,905	\$995,682	\$1,011,479	\$929,249	\$935,226	\$938,283	\$929,126	\$947,722	\$1,165,623	\$11,349,426	
2015														
Total Month	\$822,161	\$813,702	\$954,534	\$937,146	\$987,590	\$1,018,166	\$933,276	\$955,803	\$955,617	\$952,766	\$948,234	\$1,199,694	\$11,478,688	
2016														
Jan	\$395,852	\$411,203	\$475,278	\$456,249	\$478,524	\$494,024	\$452,132	\$458,210	\$470,096	\$475,402	\$484,213	\$567,037	\$5,618,218	48.639%
St. Clair	\$372,259	\$406,919	\$474,256	\$423,758	\$448,782	\$480,827	\$436,971	\$434,488	\$445,274	\$426,875	\$453,732	\$581,743	\$5,385,884	46.628%
Monroe	\$40,343	\$38,630	\$45,925	\$48,147	\$46,862	\$46,530	\$44,151	\$43,946	\$44,775	\$47,195	\$43,931	\$56,287	\$546,721	4.733%
Total Month	\$808,455	\$856,751	\$995,459	\$928,154	\$974,167	\$1,021,380	\$933,254	\$936,644	\$960,144	\$949,471	\$981,877	\$1,205,068	\$11,550,824	
Cumulative Total	\$808,455	\$1,665,206	\$2,660,665	\$3,588,818	\$4,562,986	\$5,584,366	\$6,517,619	\$7,454,264	\$8,414,408	\$9,363,879	\$10,345,756	\$11,550,824		
% change/month	-1.67%	5.29%	4.29%	-0.96%	-1.36%	0.32%	0.00%	-2.00%	0.47%	-0.35%	3.55%	0.45%		
% change/total	-1.67%	1.79%	2.71%	1.74%	1.06%	0.92%	0.79%	0.43%	0.43%	0.35%	0.65%	0.63%		0.63%

Flood Prevention District Sales Tax Trends 2009-2020

Monthly Receipts 2009-2013-2017-2019-2020



**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
 SUPPLEMENTARY SUPPORTING SCHEDULE
 BANK TRANSACTIONS
 January 31, 2020**

Beginning Bank Balance as of January 1, 2020		\$ 1,133,473.73
Receipts		
UMB Bank	01/15/2020 Admin Transfer	19,395.26
UMB Bank	01/15/2020 Construction Transfer	143,810.71
Busey Bank	01/31/2020 Interest	2,108.94
		\$ 165,314.91
Disbursements		
CliftonLarsonAllen LLP	01/06/2020 Fiscal Agent	1,245.00
Columbia Capital	01/06/2020 Financial Advisor	13,640.00
Husch Blackwell	01/14/2020 Legal	15,529.46
Busey Bank	01/17/2020 Wire Fee	15.00
Busey Bank	01/17/2020 Wire Fee	15.00
Wood Environmental	01/08/2020 Construction	113,786.25
UMB Bank, NA	01/22/2020 Bond Trustee Fee	1,754.30
UMB Bank, NA	01/22/2020 Bond Trustee Fee	1,261.40
AT&T	01/13/2020 Telephone	104.28
Cost Less Copy Center	01/14/2020 Copies	162.40
Craney Law Group	01/14/2020 Legal	855.00
East-West Gateway	01/28/2020 Supervisor Management	17,919.50
FEDEX	01/13/2020 Postage	54.14
Hostgator.com	01/28/2020 Domain	17.99
LogMeIn, Inc.	01/28/2020 Remote Access	360.93
Adobe	01/28/2020 Equipment & Software	191.12
Walmart	01/28/2020 Supplies	38.08
Busey Bank	01/31/2020 Service Fees	16.05
		\$ 166,965.90
		\$ 1,131,822.74

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
SUPPLEMENTARY SUPPORTING SCHEDULE
BANK TRANSACTIONS
February 29, 2020**

Beginning Bank Balance as of February 1, 2020			\$ 1,131,822.74
Receipts			
UMB Bank	02/13/2020	Admin Transfer	24,473.06
UMB Bank	02/13/2020	Construction Transfer	186,751.72
Busey Bank	02/29/2020	Interest	1,455.41
			\$ 212,680.19
Disbursements			
Sprague & Urban	02/04/2020	Legal	675.00
Microsoft Office	02/05/2020	Equipment & Software	106.24
AT&T	02/10/2020	Telephone	104.20
CliftonLarsonAllen LLP	02/11/2020	Fiscal Agent	5,735.00
Husch Blackwell	02/11/2020	Legal	18,681.50
Wood Environmental	02/11/2020	Construction	164,379.52
Copemic	02/12/2020	Equipment & Software	27.08
FEDEX	02/12/2020	Postage	23.80
BuyOnLineNow	02/12/2020	Supplies	30.51
Busey Bank	02/13/2020	Wire Fee	15.00
Busey Bank	02/13/2020	Wire Fee	15.00
Columbia Capital	02/18/2020	Financial Advisor	20,702.50
Columbia Capital	02/18/2020	Financial Advisor	900.00
Charles Etwert	02/19/2020	Reimbursement	622.28
Busey Bank	02/29/2020	Service Fees	16.35
			\$ 212,033.98
			\$ 1,132,468.95

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
SUPPLEMENTARY SUPPORTING SCHEDULE
BANK TRANSACTIONS
March 31, 2020**

Beginning Bank Balance as of March 1, 2020			\$ 1,132,468.95
Receipts			
UMB Bank	03/12/2020	Admin Transfer	2,213.81
UMB Bank	03/12/2020	Construction Transfer	176,834.05
IRS Treasury	03/17/2020	Rebate	63,443.26
IRS Treasury	03/17/2020	Rebate	195,868.19
Busey Bank	03/31/2020	Interest	1,347.81
			\$ 439,707.12
Disbursements			
CliftonLarsonAllen LLP	03/02/2020	Fiscal Agent	1,245.00
CDW Government	03/02/2020	Equipment & Software	252.18
Office Depot	03/02/2020	Supplies	12.96
Columbia Capital	03/09/2020	Financial Advisor	3,166.25
Husch Blackwell	03/11/2020	Legal	8,845.25
Wood Environmental	03/11/2020	Construction	144,120.05
Busey Bank	03/12/2020	Wire Fee	15.00
Busey Bank	03/12/2020	Wire Fee	15.00
East-West Gateway Council of Governments	03/16/2020	Supervisor Management Services	15,001.43
AT&T	03/16/2020	Telephone	104.20
CliftonLarsonAllen LLP	03/16/2020	Fiscal Agent	1,245.00
Illinois Department of Natural Resources	03/26/2020	Construction	2,740.00
Busey Bank	03/31/2020	Service Fees	16.35
			\$ 176,778.67
			\$ 1,395,397.40

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
SUPPLEMENTARY SUPPORTING SCHEDULE
BANK TRANSACTIONS
April 30, 2020**

Beginning Bank Balance as of April 1, 2020			\$ 1,395,397.40
Receipts			
UMB Bank	04/15/2020	Admin Transfer	16,350.63
UMB Bank	04/15/2020	Construction Transfer	318,378.63
Busey Bank	04/30/2020	Interest	705.55
			\$ 335,434.81
Disbursements			
Wood Environmental	04/03/2020	Construction	205,184.40
Husch Blackwell	04/09/2020	Legal	12,319.25
Keller Construction	04/10/2020	Construction	98,134.98
CliftonLarsonAllen LLP	04/13/2020	Fiscal Agent	1,245.00
Busey Bank	04/13/2020	Wire Fee	15.00
Busey Bank	04/13/2020	Wire Fee	15.00
CliftonLarsonAllen LLP	04/15/2020	Fiscal Agent	1,245.00
CliftonLarsonAllen LLP	04/15/2020	Postage	17.52
Wood River Drainage & Levee District	04/17/2020	Construction	5,716.50
Wood River Drainage & Levee District	04/17/2020	Construction	2,924.00
Husch Blackwell	04/17/2020	Legal	19,550.00
AT&T	04/17/2020	Telephone	104.20
Columbia Capital	04/24/2020	Financial Advisor	918.75
Columbia Capital	04/24/2020	Financial Advisor	900.00
Illinois Department of Natural Resources	04/24/2020	Construction	1,100.00
DropBox	04/24/2020	Equipment & Software	119.88
CliftonLarsonAllen LLP	04/27/2020	Fiscal Agent	1,245.00
Endicia	04/29/2020	Postage	50.00
East-West Gateway Council of Governments	04/29/2020	Supervisor Management Services	37,128.52
UMB - US Treasury Final Receipts	04/30/2020	Bonds	259,311.45
Busey Bank	04/30/2020	Service Fees	16.05
			\$ 647,260.50
			\$ 1,083,571.71

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
SUPPLEMENTARY SUPPORTING SCHEDULE
BANK TRANSACTIONS
May 31, 2020**

Beginning Bank Balance as of May 31, 2020			\$ 1,083,571.71
Receipts			
UMB Bank	05/15/2020	Admin Transfer	417,739.97
UMB Bank	05/15/2020	Construction Transfer	41,240.31
Busey Bank	05/31/2020	Interest	643.38
			\$ 459,623.66
Disbursements			
Wood Environmental	05/06/2020	Construction	170,609.08
Sprague & Urban, Attorneys at Law	05/11/2020	Legal	1,200.00
Keller Construction	05/14/2020	Construction	155,478.60
Keller Construction	05/06/2020	Construction	19,800.00
CliftonLarsonAllen LLP	05/19/2020	Fiscal Agent	1,245.00
Busey Bank	05/18/2020	Wire Fee	15.00
Busey Bank	05/18/2020	Wire Fee	15.00
America's Central Port District	05/26/2020	Construction	6,500.00
Phillips 66 Carrier LLC	05/26/2020	Construction	27,400.00
S. Shafer Excavating, Inc.	05/26/2020	Construction	2,000.00
Husch Blackwell	05/15/2020	Legal	39,543.04
AT&T	05/13/2020	Telephone	85.19
Columbia Capital	05/28/2020	Financial Advisor	900.00
CliftonLarsonAllen LLP	05/27/2020	Fiscal Agent	1,245.00
East-West Gateway Council of Governments	05/22/2020	Supervisor Management Services	15,001.43
Busey Bank	05/31/2020	Service Fees	15.90
			\$ 441,053.24
			\$ 1,102,142.13



Memo to: Board of Directors
From: Chuck Ewert
Subject: Design and Construction Update
Date: June 10, 2020

Attached is Jay Martin's Design and Construction Update, which is included in the agenda package since the meeting is being conducted via teleconference. Jay will present the Update during the meeting.

Recommendation: Accept the June Design and Construction Update by Wood Environment & Infrastructure Solutions, Inc.



Progress Report June 17, 2020

Southwestern Illinois Levee Systems

By Jay Martin

woodplc.com



FEMA Submittal Summary

	Upper Wood River	E/W Forks Wood River	Lower Wood River	MESD	PDP/FL
County	Madison	Madison	Madison	Madison & St. Clair	St. Clair & Monroe
Initial Submittal	Mar. 10, 2017	Dec. 5, 2016	Oct. 17, 2018	Aug. 31, 2018	Jul. 6, 2017
FEMA Comments	Sep. 5, 2017	Jan. 26, 2018	Apr. 20, 2018	Mar. 2019	Jan. 26, 2018
2 nd Submittal	Jun. 18, 2018	Jun. 29, 2018	Jul. 13, 2018	Mar. 18, 2019	Jun. 29, 2018
FEMA Comments	Sep. 25, 2018	Sep. 24, 2018	Sep. 24, 2018	N/A	Sep. 24, 2018
Submit to ISWS	N/A	Oct. 24, 2018	Oct. 24, 2018	N/A	Oct. 24, 2018
ISWS Comments	N/A	Feb. 18, 2019	Feb. 19, 2019	N/A	Feb. 19, 2019
Resubmit to ISWS	N/A	Jul. 31, 2019	Jul. 31, 2019	N/A	N/A
ISWS / IDNR Comments	N/A	Aug. 7, 2019	Aug. 7, 2019	N/A	N/A
Resubmit to ISWS	N/A	Nov. 19, 2019	Nov. 19, 2019	N/A	N/A
IDNR Comments	N/A	Apr 14, 2020	Apr 14, 2020	N/A	N/A
Resubmit to IDNR	N/A	Apr 24, 2020	Apr 24, 2020	N/A	N/A
3 rd Submittal	Pending	Pending	Pending	N/A	Apr. 16, 2019
FEMA Comments				Apr. 29, 2019	Jul. 15, 2019
4 th Submittal					Jul. 24, 2019
FEMA Approval					Nov. 14, 2019



Authorized Level (~500-Year) Design

Wood River (Bid Packages 8, 9, & 10)

- Bid Package 8
 - Design currently in the final stages of USACE BOCES Review Process
 - USACE plans to bid this project in USACE FY2020
- Bid Packages 9 & 10
 - Because cost share requirements will have been met, these packages are not anticipated to be designed/constructed by FPD Council at this time.



Authorized Level (~500-Year) Design

MESD (Bid Packages 11, 12, 14A, 14B, 18 & 18A)

- Bid Packages 11
 - Currently being designed
 - **60% Submittal schedule to USACE this month**
- Bid Package 12
 - Being Designed/Constructed by USACE



Authorized Level (~500-Year) Design

MESD (Bid Packages 11, 12, 14A, 14B, 18 & 18A)

- Bid Package 14A
 - **In Construction**
- Bid Package 14B
 - Filter Blanket Under I-70 Bridge
 - Construction Postponed until USACE MESD Deep Cutoff Wall Project is complete (~2+ years)
 - **ROW Acquisition from Terminal Railroad Association (TRRA) is underway**

5

A presentation by Wood.



Authorized Level (~500-Year) Design

MESD (Bid Packages 11, 12, 14A, 14B, 18 & 18A)

- Bid Package 18
 - **In Construction**
- Bid Package 18A
 - Pump Station Work in Cahokia, IL
 - Scope is being developed and will be coordinated with USACE.

6

A presentation by Wood.



Authorized Level (~500-Year) Design

Prairie du Pont & Fish Lake (Bid Packages 15, 16, & 17)

- Still working with USACE to validate solutions.
- 100% FPD Council funded design and construction (No Federal match)
- **USACE Risk Review is complete**
- Working on Drilling Plans to begin drilling when river/weather/harvest allows.

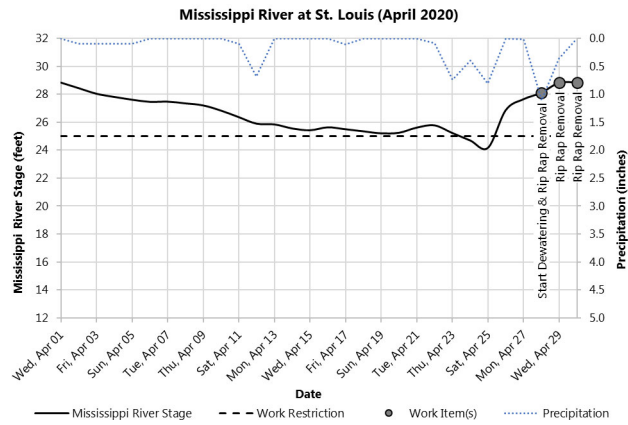


Construction Update

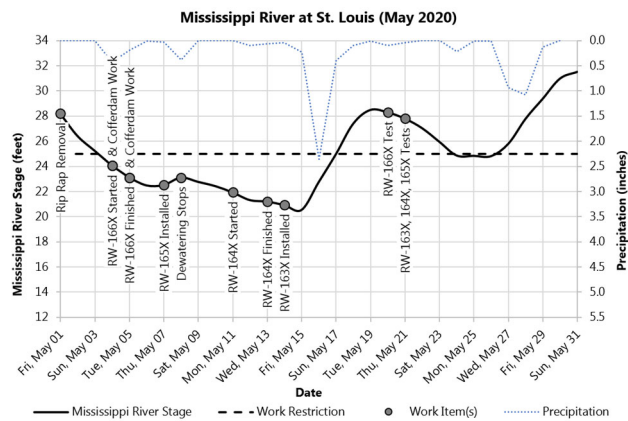
- Bid Package 14A
 - Submittal review is underway
 - Awaiting favorable river elevation (<13 feet)
- Bid Package 18
 - Submittal reviews complete
 - Construction has begun
 - 4 of 50 relief wells are complete
 - Currently on hold due to river levels.



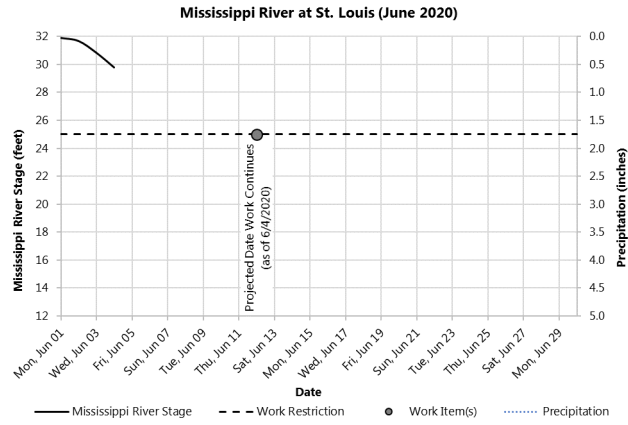
Mississippi River History (April 2020)



Mississippi River History (May 2020)



Mississippi River History (June 2020)



Construction Photos

Installation of RW-166X



Construction Photos

Sandbag Cofferdam
in Dead Creek



Construction Photos

Forebay after Rip
Rap Removal



wood.

woodplc.com



Memo to: Board of Directors
From: Chuck Ewert
Subject: Bond Issue Update
Date: June 10, 2020

As previously mentioned, the 2020 Series Bond refunding sale of the Council's 2010 Series Bonds was very successful. The refunding produced \$13.2 million in debt service savings through the life of the bonds, exceeding \$8 to \$12 million presented at the December 2019 meeting.

Khalen Dwyer of Columbia Capital will summarize the issuance and great results.

He will also discuss the effects of the pandemic on our issuance including the Moody's rating change.

Recommendation:

Accept the 2020 Series Bond Issue Summary.



Southwestern Illinois Flood Prevention District Council

Series 2020 Bonds - Refunding Results



OLD

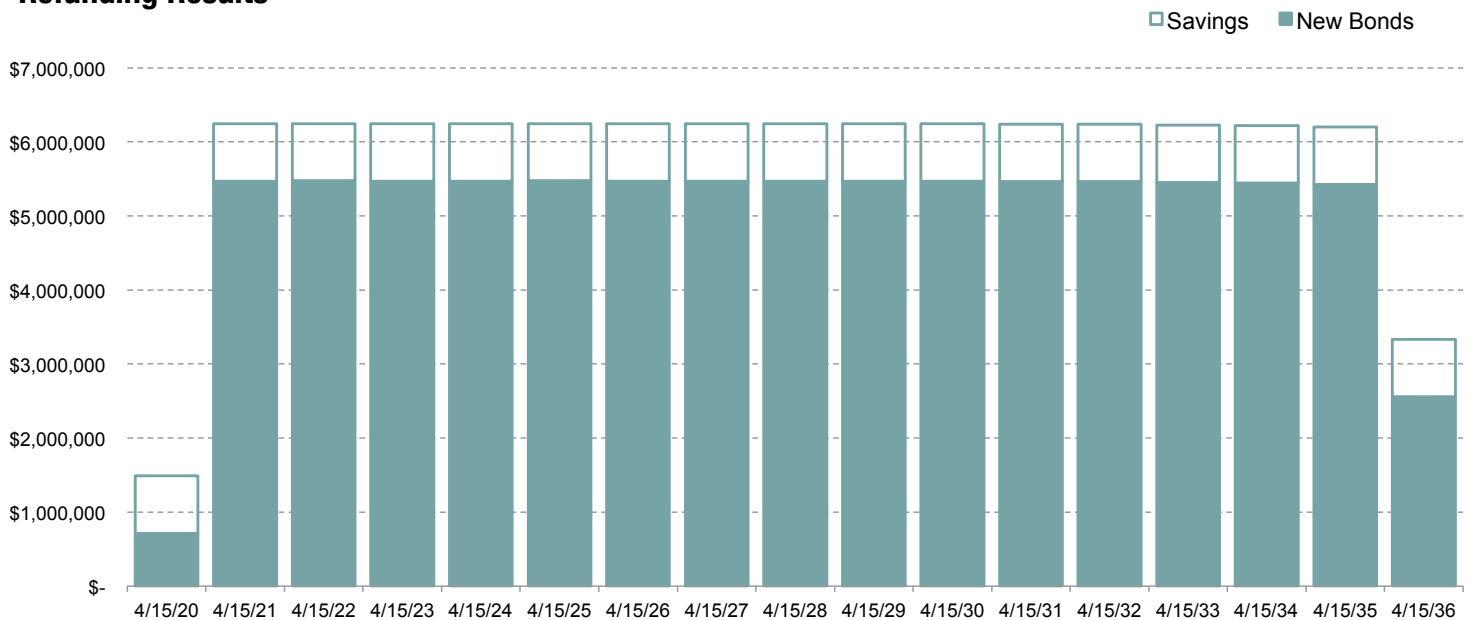
NEW

Refunded Bonds (2010ABC)

Series 2020A

Date	Principal	Interest	Subsidy	Net Cash Flow	Principal	Interest	Escrow Int.	Net Cash Flow	Savings
4/15/20	\$ -	\$ 1,918,770	\$ (428,221)	\$ 1,490,549	\$ 395,000	\$ 530,597	\$ (213,030)	\$ 712,567	\$ 777,982
4/15/21	3,265,000	3,837,539	(856,442)	6,246,097	2,790,000	2,678,500	-	5,468,500	777,597
4/15/22	3,380,000	3,723,264	(856,442)	6,246,822	2,905,000	2,566,900	-	5,471,900	774,922
4/15/23	3,505,000	3,596,514	(856,442)	6,245,072	3,015,000	2,450,700	-	5,465,700	779,372
4/15/24	3,645,000	3,456,314	(856,442)	6,244,872	3,135,000	2,330,100	-	5,465,100	779,772
4/15/25	3,795,000	3,309,564	(856,442)	6,248,122	3,300,000	2,173,350	-	5,473,350	774,772
4/15/26	3,945,000	3,157,764	(856,442)	6,246,322	3,460,000	2,008,350	-	5,468,350	777,972
4/15/27	4,125,000	2,976,414	(856,442)	6,244,972	3,630,000	1,835,350	-	5,465,350	779,622
4/15/28	4,315,000	2,786,777	(856,442)	6,245,335	3,815,000	1,653,850	-	5,468,850	776,485
4/15/29	4,515,000	2,588,427	(856,442)	6,246,985	4,005,000	1,463,100	-	5,468,100	778,885
4/15/30	4,720,000	2,380,864	(856,442)	6,244,422	4,205,000	1,262,850	-	5,467,850	776,572
4/15/31	4,930,000	2,163,914	(856,442)	6,237,472	4,410,000	1,052,600	-	5,462,600	774,872
4/15/32	5,165,000	1,817,335	(742,296)	6,240,039	4,585,000	876,200	-	5,461,200	778,839
4/15/33	5,390,000	1,452,146	(614,911)	6,227,235	4,755,000	692,800	-	5,447,800	779,435
4/15/34	5,605,000	1,062,449	(449,894)	6,217,555	4,940,000	502,600	-	5,442,600	774,955
4/15/35	5,825,000	657,207	(278,294)	6,203,913	5,120,000	305,000	-	5,425,000	778,913
4/15/36	3,265,000	118,030	(49,980)	3,333,050	2,505,000	50,100	-	2,555,100	777,950
Total	\$ 69,390,000	\$ 41,003,289	\$ (11,984,452)	\$ 98,408,837	\$ 60,970,000	\$ 24,432,947	\$ (213,030)	\$ 85,189,917	\$ 13,218,920

Refunding Results



SUMMARY OF RESULTS

All-In Interest Cost	2.26%
Principal & Interest Savings	24,990,342
Lost Federal Subsidy	(11,984,452)
Escrow Interest	213,030
Net Cash Flow Savings	13,218,920
Present Value Savings	11,393,754
Present Value Savings as % of Refunded Principal	16.42%





Memo to: Board of Directors
From: Chuck Etwert
Subject: Fiscal Year 2019 Audit Report and Financial Statements
Date: June 10, 2020

Attached is the fiscal year 2019 audit report and financial statements prepared by our auditor, Scheffel Boyle. Mr. Michael Brokering of the firm will be at our June Board meeting to present the report and answer questions.

The report will be submitted to the county boards as required by our authorizing legislation and submitted to the bond rating agencies to meet their requirements.

Recommendation: Accept the Fiscal Year 2019 Audit Report and Financial Statements and forward copies to the counties and to the bond rating agencies.

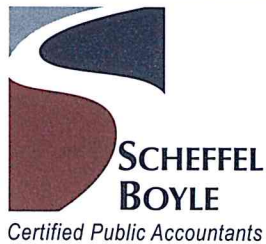
SOUTHWESTERN ILLINOIS FLOOD
PREVENTION DISTRICT COUNCIL

ANNUAL FINANCIAL REPORT

YEAR ENDED SEPTEMBER 30, 2019

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
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ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

INDEPENDENT AUDITOR'S REPORT

To the Southwestern Illinois Flood
Prevention District Council

We have audited the accompanying financial statements of the governmental activities and major fund of the Southwestern Illinois Flood Prevention District Council (the Council) as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

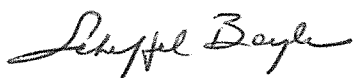
Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the Southwestern Illinois Flood Prevention District Council, as of September 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Edwardsville, Illinois
February 6, 2020

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2019

This section of the Southwestern Illinois Flood Prevention District Council's (the Council) annual financial report offers a narrative overview and analysis of the financial activities during the fiscal year ended September 30, 2019. It should be read in conjunction with the Council's financial statements, which follow this section.

Southwestern Illinois Flood Prevention District Council's Overview

The formation of the Council was authorized by the Illinois Flood Prevention District Act (70 ILCS 750). The Council was formed in June of 2009 by an intergovernmental agreement between county flood prevention districts in Madison, St. Clair and Monroe counties and is governed by a nine member Board of Directors, three from each county. The Council's fiscal year end is September 30. The purpose of the Council is to finance, design and manage the reconstruction of the flood protection systems along the Mississippi River in the Illinois counties of Madison, St. Clair and Monroe. The Council's activities are funded by a ¼ cent sales tax collected in the three counties.

Required Financial Statements

This discussion and analysis is intended to serve as an introduction to the Council's basic financial statements. The Council's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

The government-wide financial statements report information of the Council using accounting methods similar to those used by private sector companies and offer short and long-term financial information about the fiscal year 2019.

The statement of net position presents information on all of the assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Council is improving or deteriorating.

The current year's revenue and expenses are accounted for in the statement of activities regardless of when cash is received or paid. All of the operations and programs are included here.

The fund-based financial statements consist of a series of statements that provide information about the Council's only governmental fund, the general fund.

Governmental fund financial statements are prepared using the current financial resources measurement focus and modified accrual basis of accounting. The statements consist of a balance sheet and statement of revenues, expenditures, and changes in fund balance.

The fund financial statements include reconciliations between the government-wide and fund financial statements because of the differences in basis of accounting. The differences are primarily in how capital assets and bonds are treated and the timing for recording some revenues and expenses.

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements.

Financial Analysis of the Council's Government-Wide Financial Statements

Net position as of September 30, 2019, was an overall deficit of (\$108,070,656), a decrease of 454,610 compared to an overall deficit of (\$107,616,046) as of September 30, 2018.

Total assets and liabilities reflect the issuance of term and serial bonds in November 2010 and December 2015 to finance the levee improvements in the Illinois counties of Madison, St. Clair, and Monroe.

Condensed Statement of Net Position (Compared to 2018)

	<u>2019</u>	<u>2018</u>	<u>Difference</u>
Current Assets	\$ 39,144,804	\$ 43,173,715	\$ (4,028,911)
Noncurrent Assets	12,915,960	12,301,227	614,733
Total Assets	<u>\$ 52,060,764</u>	<u>\$ 55,474,942</u>	<u>\$ (3,414,178)</u>
Current Liabilities	\$ 8,406,956	\$ 7,594,174	\$ 812,782
Long-Term Liabilities	151,724,464	155,496,814	(3,772,350)
Total Liabilities	<u>\$ 160,131,420</u>	<u>\$ 163,090,988</u>	<u>\$ (2,959,568)</u>
Net Investment in Capital Assets	\$ 1,236	\$ 1,623	\$ (387)
Restricted	41,541,155	46,929,874	(5,388,719)
Unrestricted (Deficit)	(149,613,047)	(154,547,543)	4,934,496
Total Net Position (Deficit)	<u>\$ (108,070,656)</u>	<u>\$ (107,616,046)</u>	<u>\$ (454,610)</u>
Total Liabilities and Net Position	<u>\$ 52,060,764</u>	<u>\$ 55,474,942</u>	<u>\$ (3,414,178)</u>

Statement of Activities (Compared to 2018)

	<u>2019</u>	<u>2018</u>	<u>Difference</u>
Revenues			
District Sales Tax	\$ 12,249,272	\$ 12,319,892	\$ (70,620)
Less: Return of Excess Sales Tax to Districts	(2,366,976)	(1,530,975)	(836,001)
Reimbursements - East St. Louis	768,900	-	768,900
Investment Income	1,198,962	688,402	510,560
Total Revenues	<u>\$ 11,850,158</u>	<u>\$ 11,477,319</u>	<u>\$ 372,839</u>
Expenses			
General and Administration	\$ 260,666	\$ 253,826	\$ 6,840
Design and Construction	5,550,195	2,940,517	2,609,678
Professional Services	108,678	176,159	(67,481)
Interest and Fiscal Charges (Net of Subsidy)	6,385,229	6,489,099	(103,870)
Total Expenses	<u>\$ 12,304,768</u>	<u>\$ 9,859,601</u>	<u>\$ 2,445,167</u>
Change in Net Position	\$ (454,610)	\$ 1,617,718	\$ (2,072,328)
Net Position (Deficit) - Beginning of Year	(107,616,046)	(109,233,764)	1,617,718
Net Position (Deficit) - End of Year	<u>\$ (108,070,656)</u>	<u>\$ (107,616,046)</u>	<u>\$ (454,610)</u>

Current assets decreased by \$4,028,911 due to expenditure of design and construction activities and debt service payments on bonds.

Noncurrent assets increased by \$614,733 due to \$615,120 reimbursement receivable from East St. Louis and \$387 in additional depreciation on capital assets.

Current liabilities increased by \$812,782 due to \$303,662 easement payable to Terminal Railroad Association of St. Louis and the remaining increase was mainly due to additional payable on return of excess sales tax to Districts.

Long-term liabilities decreased by \$3,772,350 due to bond principal payments and bond premium/discount amortization.

District sales tax decreased by \$70,620. These receipts represent the ¼ cent sales tax collected in Madison, St. Clair and Monroe County Flood Prevention Districts.

Under the terms of the bond indenture, all flood prevention district sales tax is remitted to the bond trustee by the State of Illinois. After payment of principal, interest and other costs, any excess sales tax is sent by the trustee to the county flood prevention districts in an amount proportional to the sales tax collections in each county. This reimbursement totaled \$2,366,976, an increase of \$836,001. This increase is due to the slowdown of construction activities until the 500-year levee improvements begin.

Investment income increased by \$510,560 which fluctuates based on financial market conditions.

Overall expenditures increased by \$2,445,167. Design and construction costs for the levee improvements and professional fees increased by \$2,542,197 mainly due to \$2,100,000 in cost sharing payments to the Corps of Engineers. The remaining net decrease was due to changes in general and administration and interest and fiscal charges (net of subsidy).

Financial Analysis of the Council's Fund Financial Statements

The financial analysis of the Council's governmental fund is not provided since the differences are primarily in how capital assets and bonds are treated and the timing for recording some revenues and expenses. The difference in the net change in net position/fund balance between the government-wide and fund financial statements is \$4,284,042, which is primarily the result of the repayment of bonds and the reimbursements receivable from East St. Louis. The repayment of bonds is reported as an expenditure in the governmental funds but as a reduction of principal outstanding in the statement of net position. The reimbursements receivable is reported as an asset on the statement of net position but is not a current financial resource and is; therefore, not reported on the fund financial statements.

General Fund Budgetary Highlights

Actual General Fund revenues are \$948,359 above the final budget amount and actual expenditures are \$26,672,536 below the final budget. The significant variance in budgeted revenues is due to over performance of investments. The significant variance in budgeted expenditures is due to significant completion of the 100-year flood protection certification projects. The Council is currently in the design phase of the 500-year levee improvements.

Long-Term Debt

The Council issued \$94,195,000 of revenue bonds in fiscal year 2011 and an additional \$83,835,000 of revenue bonds in fiscal year 2016. The maturity of the bonds varies from 2012 through 2040. See the accompanying financial statement notes for additional information related to outstanding debt.

Economic Conditions

The Council continues to rely on the ¼ cent sales tax collected in the three Illinois counties of Madison, Monroe, and St. Clair. Tax receipts decreased by approximately \$71,000 or 0.57% in fiscal year 2019. This decrease was due to a taxpayer located in Madison County filing a large claim for credit that was approved by the Illinois Department of Revenue's audit department. This caused a refund to be issued to the taxpayer which caused a deallocation of tax money originally paid to the FPDC. In accordance with the Retailers' Occupation Tax Act, the Illinois Department of Revenue was unable to disclose any additional information. Based on collections in previous years, the credit was estimated to be in the range of \$150,000.

The construction of the 100-year levee system improvements along the Mississippi River in the three counties has been completed. The total construction cost for the eleven construction bid packages was \$74,763,497. On April 29, 2019, FEMA accepted the MESD Levee System as structurally sound. On November 14, 2019, FEMA issued their letter of continued accreditation for the Prairie Du Pont/Fish Lake Levee System. The Council continues working with FEMA on accreditation for the Wood River East & West Forks, and Lower Wood River Systems. The Corps of Engineers is working with FEMA on the accreditation for Upper Wood River. All accreditations are anticipated to be received in fiscal year 2020.

The Council continues concentrating on the design and construction of the most critical and cost-effective projects to restore the federal Authorized Level of flood protection in the Metro-East. Fiscal year 2019 was a year of design. Fiscal year 2020 will be a year of continued design, with three construction packages with a total estimated cost of \$17 million dollars being awarded. With a fund balance of almost \$63 million dollars as of September 30, 2019, and the ability to issue additional bonds, we remain confident that the Council's financial position is strong to complete the overall project and provide the Metro-East area with the authorized level (500-year) of flood protection.

Contacting the Council's Financial Management

This financial report is designed to provide a general overview of the Council's finances for all those with an interest in the Council. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Chief Supervisor of Construction and the Works, Southwestern Illinois Flood Prevention District Council, 104 United Drive, Collinsville, IL 62234.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

	<u>Governmental Activities</u>
<u>ASSETS:</u>	
Current Assets:	
Cash and Investments	\$ 36,430,424
Accounts Receivable, Net	2,534,274
Reimbursements Receivable - East St. Louis	76,890
Interest Receivable	100,216
Prepaid Expenses	3,000
Total Current Assets	<u>\$ 39,144,804</u>
Noncurrent Assets:	
Investments - Bond Reserve	\$ 12,299,604
Reimbursements Receivable - East St. Louis	615,120
Capital Assets, Net of Accumulated Depreciation	1,236
Total Noncurrent Assets	<u>\$ 12,915,960</u>
Total Assets	<u>\$ 52,060,764</u>
<u>LIABILITIES AND NET POSITION:</u>	
Current Liabilities:	
Accounts Payable	\$ 1,381,857
Accrued Interest	3,330,099
Bonds Payable	3,695,000
Total Current Liabilities	<u>\$ 8,406,956</u>
Noncurrent Liabilities:	
Bonds Payable (Net of Current Portion)	<u>\$ 151,724,464</u>
Total Liabilities	<u>\$ 160,131,420</u>
Net Position:	
Net Investment in Capital Assets	\$ 1,236
Restricted for:	
Capital Projects	27,632,318
Debt Service	1,609,233
Bond Reserve	12,299,604
Unrestricted (Deficit)	(149,613,047)
Total Net Position (Deficit)	<u>\$ (108,070,656)</u>
Total Liabilities and Net Position	<u>\$ 52,060,764</u>

See accompanying notes to the basic financial statements.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

<u>Function/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Total Governmental Activities</u>	<u>Net (Expense) Revenue and Changes in Net Assets Primary Government</u>
Primary Government						
Governmental Activities:						
General and Administrative	\$ 260,666	-	-	-	\$ (260,666)	
Design and Construction	5,550,195	-	-	-	(5,550,195)	
Professional Services	108,678	-	-	-	(108,678)	
Interest and Fiscal Charges (Net of Subsidy)	6,385,229	-	-	-	(6,385,229)	
Total Governmental Activities	\$ 12,304,768	-	-	-	\$ (12,304,768)	
General Revenues:						
District Sales Tax						\$ 12,249,272
Less: Return of Excess Sales Tax to Districts						(2,366,976)
Reimbursements - East St. Louis						768,900
Investment Income						1,198,962
Total General Revenues						\$ 11,850,158
Changes in Net Position						
Net Position (Deficit) - Beginning						\$ (454,610)
Net Position (Deficit) - Ending						(107,616,046)
Net Position (Deficit) - Ending						\$ (108,070,656)

See accompanying notes to the basic financial statements.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
BALANCE SHEET - GOVERNMENTAL FUND
SEPTEMBER 30, 2019

ASSETS	
Cash and Investments	\$ 48,730,028
Accounts Receivable, Net	2,534,274
Interest Receivable	100,216
Prepaid Expenses	<u>3,000</u>
Total Assets	<u>\$ 51,367,518</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	
Liabilities:	
Accounts Payable	<u>\$ 1,381,857</u>
Deferred Inflows of Resources:	
Unearned Revenue - Sales Tax	<u>\$ 835,400</u>
Fund Balance:	
Nonspendable	\$ 3,000
Restricted	44,871,253
Unassigned	<u>4,276,008</u>
Total Fund Balance	<u>\$ 49,150,261</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 51,367,518</u>

See accompanying notes to the basic financial statements.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUND
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2019

Total governmental fund balance	\$ 49,150,261
Amounts reported for governmental activities in the statement of net position are different because:	
Sales tax proceeds from districts (net of return of excess sales tax to districts) received more than sixty days after the end of the fiscal year are not financial resources and therefore are reported in the governmental funds as unearned revenue.	835,400
Reimbursements received more than sixty days after the end of the fiscal year are not financial resources and therefore are not reported in the governmental funds.	692,010
Capital assets used in the governmental activities are not financial resources and, therefore are not reported in the funds.	1,236
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	
Bonds payable - current	(3,695,000)
Bonds payable - noncurrent	(151,724,464)
Accrued Interest	<u>(3,330,099)</u>
Net position (deficit) of governmental activities	<u>\$ (108,070,656)</u>

See accompanying notes to the basic financial statements.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - GOVERNMENTAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

REVENUES:	
District Sales Tax	\$ 12,238,933
Less: Return of Excess Sales Tax to Districts	(2,311,426)
Reimbursements - East St. Louis	76,890
Investment Income	<u>1,198,962</u>
Total Revenues	<u>\$ 11,203,359</u>
EXPENDITURES:	
Current:	
General and Administrative	\$ 260,279
Design and Construction	5,550,195
Professional Services	108,678
Debt Service:	
Principal	3,510,000
Interest	7,366,570
Less: Federal Interest Subsidy	<u>(853,711)</u>
Total Expenditures	<u>\$ 15,942,011</u>
NET CHANGE IN FUND BALANCE	\$ (4,738,652)
FUND BALANCE:	
Beginning of Year	<u>53,888,913</u>
End of Year	<u>\$ 49,150,261</u>

See accompanying notes to the basic financial statements.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Net change in fund balance - total governmental funds	\$ (4,738,652)
Amounts reported for governmental activities in the statement of activities are different because:	
Sales tax proceeds from districts (net of return of excess sales tax to districts) received more than sixty days after the end of the fiscal year are reported as unearned revenue in the governmental funds. However, in the government-wide financial statements this is treated as revenues.	(45,211)
Reimbursements in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.	692,010
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.	(387)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items:	
Principal payments	3,510,000
Amortization of bond premiums and discounts	77,351
Changes in accrued interest	50,279
	<hr/>
Change in net position of governmental activities	<u>\$ (454,610)</u>

See accompanying notes to the basic financial statements.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Southwestern Illinois Flood Prevention District Council (the Council) was formed in June 2009 as authorized by the Illinois Flood Prevention Council Act (70 ILCS 750). The Council is responsible for the reconstruction of flood protection systems along the Mississippi River in parts of three Illinois counties - Madison, St. Clair, and Monroe; and four levee districts – Fish Lake, Prairie DuPont, Metro East Sanitary District, and Wood River.

The accounting policies of the Council conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB). The following is a summary of the significant accounting policies:

A. Reporting Entity

The Council defines its reporting entity in accordance with provisions established by the Governmental Accounting Standards Board (GASB). GASB requirements for inclusion of component units are based upon whether the Council's governing body has a significant amount of financial accountability for another entity.

The following criteria have been developed to determine whether related organizations should be included within the financial reporting entity. The criteria include, but are not limited to, whether the Council exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public services, and special financing relationships.

The Council has determined that no other outside agency meets any of the above criteria (except scope of public service) and therefore, no other agency has been included as a component unit in the Council's financial statements. The Council is not a component unit of any other government.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Currently, the Council does not have any business-type activities.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Fund Accounting

The accounts of the Council are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Funds are classified into three categories: governmental, proprietary, and fiduciary. The Council does not have any proprietary and fiduciary funds.

Governmental Funds

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds) and the servicing of debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

The Council reports the following major governmental funds:

General Fund - The General Fund is the operating fund of the Council. It accounts for all financial resources that are not required to be accounted for in another fund. It is currently the only fund of the Council.

D. Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers revenues to be available if collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, interest on long-term debt is recognized when paid. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds.

As part of the bond covenants, sales tax collected is forwarded directly from the State of Illinois to the Council's Sales Tax Fund and held in trust to comply with required reserves and sinking fund requirements until all bonds have matured. After meeting bond requirements and any administrative costs, residual (excess) funds are remitted back to the individual districts on a monthly basis and reported as a decrease in sales tax collected.

E. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

F. Cash and Investments

The Council has defined cash to include cash on hand and demand deposits.

Investments are stated at fair value and are comprised of certificates of deposit, money market mutual funds, municipal bonds, and a repurchase agreement. Investment income is stated net of amortization of municipal bond premiums and discounts.

G. Receivables

All receivables are reported net of estimated return of excess sales tax to Districts and allowance for doubtful accounts. As of September 30, 2019, the Council's estimated return of excess sales tax to Districts and allowance for doubtful accounts was \$550,080.

H. Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report are recorded as prepaid expenses.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

I. Capital Assets

Capital assets, which include equipment and software, are reported in the government-wide financial statements. All capital assets are defined by the Council as assets with an initial, individual cost of more than \$200. Fixed assets are valued at cost.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Assets capitalized are depreciated using the straight-line method. Estimated useful lives are as follows: software (3 years), equipment (3-5 years), and furniture (10 years).

J. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed in the year incurred and reported as debt service expenditures.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as an other financing source. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance cost, whether or not withheld from the actual debt proceeds received are reported as debt service expenditures.

K. Net Position

Net position is the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets is capital assets, less accumulated depreciation and any outstanding debt related to the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the Council applies the expense to restricted resources first.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

L. Fund Balance

According to Government Accounting Standards, fund balance is to be classified into five major classifications; nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance. Below are definitions of the differences and how these balances are reported:

Nonspendable Fund Balance - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories or prepaid amounts.

Restricted Fund Balance - Includes fund balance amounts with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

Committed Fund Balance - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. The Board of Directors through a formal action (ordinance or resolution) commits fund balance amounts for the Council. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Council that originally created the commitment.

Assigned Fund Balance - Includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. Intent may be expressed by the Board of Directors itself to assign amounts to be used for specific purposes. The Council does not have assigned funds at September 30, 2019.

Unassigned Fund Balance - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any other governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

The Council had not adopted a fund balance spending policy at September 30, 2019. GASB Statement No. 54 set the default spending policy for fund balance as follows: expenditures are spent from restricted fund balances first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, unless there are legal requirements that prohibit doing this. When restricted fund balances are not available, the default policy considers expenditures to be spent from committed fund balance first, then assigned and then unassigned. Expenditures for a specifically identified purpose will act to reduce the specific classification of the fund balance that is identified.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

M. Deferred Outflows and Inflows of Resources

In addition to assets, the statement of net position and the balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position or fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time.

In addition to liabilities, the statement of net position and the balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

NOTE 2. CASH AND INVESTMENTS

Illinois Compiled Statutes authorize the Council to invest in interest-bearing savings accounts, certificates of deposit, other time deposits, obligations of savings and loan associations incorporated under the laws of Illinois or any other state or under the laws of the United States, obligations of the U.S. Treasury and U.S. government agencies, short-term obligations of the Federal National Mortgage Associations, and in short-term obligations of corporations organized in the United States with assets exceeding \$500 million if (i) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and mature not later than 270 days from the date of purchase, (ii) such purchases do not exceed 10% of the corporation's outstanding obligations, and (iii) no more than 1/3 of the public agency's funds may be invested in short-term obligations of corporations.

In addition, the Council may invest its funds in interest bearing bonds of any county, township, city, village, incorporated town, municipal corporation, or school district, of the State of Illinois, of any other state, or of any political subdivision or agency. The bonds shall be registered in the name of the governmental entity or held under a custodial agreement at a bank. The bonds shall be rated at the time of purchase within the four highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 2. CASH AND INVESTMENTS (CONT'D)

As of September 30, 2019, the carrying value of the Council's cash was \$1,427,365 and the total bank balances were \$1,494,865.

Amount insured by the FDIC	\$ 250,000
Amount collateralized with securities held by a Pledging institution's trust department or agent in the Council's name	1,244,865
Uncollateralized	-
Total	\$ 1,494,865

As of September 30, 2019, the Council had the following investments:

<u>Investment Type</u>	<u>Cost</u>	<u>Fair Value</u>
Repurchase Agreement	\$ 6,194,424	\$ 6,194,424
Money Market Mutual Funds	30,655,386	30,655,386
Agency Securities	10,445,795	10,452,853
Total	\$ 47,295,605	\$ 47,302,663

A. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the Council manages its exposure to interest rate risk is by purchasing shorter term investments as necessary to provide the cash flow and liquidity needed for operations. The Council uses the segmented time distribution method to analyze interest rate risk as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>			
		<u><1</u>	<u>1-5</u>	<u>6-10</u>	<u>>10</u>
Repurchase Agreement	\$ 6,194,424	\$ -	\$ -	\$ -	\$ 6,194,424
Money Mkt Mutual Funds	30,655,386	30,655,386			
Agency Securities	10,452,853	7,342,763	3,110,090	-	-
Total	\$ 47,302,663	\$ 37,998,149	\$ 3,110,090	\$ -	\$ 6,194,424

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 2. CASH AND INVESTMENTS (CONT'D)

B. Credit Risk

Credit risk is the risk that the security issuer or backer will not fulfill its obligations. The Council minimizes credit risk by prequalifying the financial institutions and advisors with which the District will do business. The Council diversifies the portfolio so that potential losses on individual securities will be minimized.

The Council's investments in money market mutual funds of \$30,655,386 are rated AAA by Standard and Poor's and Aaa by Moody's.

C. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a financial institution, a government will not be able to recover its investments or will not be able to recover collateral securities that are in the possession of an outside party.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. As of September 30, 2019, the \$6,194,424 in securities underlying the repurchase agreement were uninsured and held by the custodian's trust department, not in the name of the District.

D. Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the Council's investment in a single issuer. At September 30, 2019, the Council had investments greater than 5 percent of its total portfolio as follows:

<u>Investments</u>	<u>Fair Value</u>	<u>% of Total</u>
Repurchase Agreement		
Deutsche Bank Securities, Inc.	\$ 6,194,424	13.10%
Money Market Mutual Fund		
Fidelity Institutional Money Market		
Treasury Portfolio - Class III	30,655,386	64.81%
Agency Securities		
Federal Home Loan Bank	4,972,245	10.51%
Federal National Mortgage Assn	2,493,460	5.27%

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 3. FAIR VALUE MEASUREMENT

Investments are measured at fair value on a recurring basis. Recurring fair value measurements are those that Governmental Accounting Standards Board (GASB) Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The following table presents the fair value hierarchy for the balances of the investments of the Council measured at fair value on a recurring basis as of September 30, 2019:

	Fair Value Measurements Using			Total
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
Repurchase Agreement	\$ 6,194,424	\$ -	\$ -	\$ 6,194,424
Money Market Mutual Funds	30,655,386	-	-	30,655,386
Agency Securities	-	10,452,853	-	10,452,853
	\$ 36,849,810	\$ 10,452,853	\$ -	\$ 47,302,663

Level 1 Fair Value Measurements

The fair value of the repurchase agreement and money market mutual funds are determined by quoted market prices in active markets for identical assets.

Level 2 Fair Value Measurements

The fair value for agency securities is determined by reference to quoted market prices for similar investments, yield curves, and other relevant information.

NOTE 4. REIMBURSEMENTS RECEIVABLE

On October 11, 2018, the Council and the City of East St. Louis entered into a contract to reimburse the Council the sum of \$768,900 which is the cost of construction for the East St. Louis 126-inch sewer rehabilitation project. The repayment is to be made in ten equal installments of \$76,890 with the first installment being due December 31, 2018. As of September 30, 2019, the balance on the reimbursements receivable is \$692,010.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 5. CAPITAL ASSETS

A summary of capital assets follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital Assets:				
Furniture & Equipment	\$ 12,295	\$ -	\$ -	\$ 12,295
Software	1,477	-	-	1,477
Subtotal	<u>\$ 13,772</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,772</u>
Accumulated Depreciation:				
Furniture & Equipment	\$ 10,672	\$ 387	\$ -	\$ 11,059
Software	1,477	-	-	1,477
Subtotal	<u>\$ 12,149</u>	<u>\$ 387</u>	<u>\$ -</u>	<u>\$ 12,536</u>
Net Capital Assets	<u>\$ 1,623</u>	<u>\$ (387)</u>	<u>\$ -</u>	<u>\$ 1,236</u>

Depreciation expense was charged to the general and administrative function/program of the governmental activities.

NOTE 6. LONG-TERM DEBT

2010 Series Bonds

Southwestern Illinois Development Authority on behalf of the Council issued \$94.195 million in revenue bonds providing funds for the costs of design and construction of improvements to levees and related facilities that protect large areas in Madison, St. Clair, and Monroe counties from flooding of the Mississippi River and certain tributaries. These bonds are payable from a pledge of the sales tax revenues from Madison, St. Clair, and Monroe County Flood Prevention Districts. \$59.145 million were issued as term bonds and \$35.050 million were issued as serial bonds.

Of the bonds issued, \$9.05 million are Build America Bonds and \$21.130 million are Recovery Zone Economic Development Bonds. The Council is to receive a direct federal subsidy payment from the U.S. Government for a portion of their borrowing costs equal to a percentage of the total coupon interest paid to investors. The Build America Bonds receive a 35% interest subsidy and the Recovery Zone Economic Development bonds receive a 45% interest subsidy.

As a result of federal sequestration, the Council's interest subsidy on the Build America and Recovery Zone Economic Development Bonds was reduced by 6.2% for fiscal year 2019.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 6. LONG-TERM DEBT (CONT'D)

Series 2015 Bonds

On December 30, 2015, Southwestern Illinois Development Authority on behalf of the Council issued an additional \$83.835 million in revenue bonds providing funds for the construction, financing, design and oversight of levee improvement projects in order to qualify for the 500-year flood protection certification by Federal Emergency Management Agency (FEMA). These bonds are payable from a pledge of the sales tax revenues from Madison, St. Clair, and Monroe County Flood Prevention Districts. \$53.240 million were issued as term bonds and \$30.595 million were issued as serial bonds.

Revenue bonds payable consist of the following:

	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending</u> <u>Balance</u>	<u>Amount</u> <u>Due in</u> <u>One Year</u>
<u>Series 2010</u>					
Series A Bonds					
Dated November 23, 2010					
2.00% to 5.00%, payable					
in varying amounts through					
2040	\$ 45,440,000	\$ -	\$ 3,070,000	\$ 42,370,000	\$ 3,160,000
Series B Bonds					
Dated November 23, 2010					
7.03%, payable					
April 15, 2032	9,050,000	-	-	9,050,000	-
Series C Bonds					
Dated November 23, 2010					
7.23%, payable					
October 15, 2035	21,130,000	-	-	21,130,000	-
Bond Discount	(379,633)	-	(52,934)	(326,699)	-
Bond Premium	205,290	-	18,042	187,248	-
Total Series 2010	<u>\$ 75,445,657</u>	<u>\$ -</u>	<u>\$ 3,035,108</u>	<u>\$ 72,410,549</u>	<u>\$ 3,160,000</u>

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 6. LONG-TERM DEBT (CONT'D)

	Beginning Balance	Additions	Deductions	Ending Balance	Amount Due in One Year
<u>Series 2015</u>					
Series A Bonds					
Dated December 30, 2015					
3.625% to 3.875%, payable					
in varying amounts through					
2040	\$ 27,705,000	\$ -	\$ -	\$ 27,705,000	\$ -
Series B Bonds					
Dated December 30, 2015					
2.00% to 5.00%, payable					
in varying amounts through					
2040	55,515,000	-	440,000	55,075,000	535,000
Bond Discount	(1,034,236)	-	(52,626)	(981,610)	-
Bond Premium	1,375,393	-	164,868	1,210,525	-
Total Series 2015	<u>\$ 83,561,157</u>	<u>\$ -</u>	<u>\$ 552,242</u>	<u>\$ 83,008,915</u>	<u>\$ 535,000</u>
Total Bonds Payable	<u>\$ 159,006,814</u>	<u>\$ -</u>	<u>\$ 3,587,350</u>	<u>\$ 155,419,464</u>	<u>\$ 3,695,000</u>

The following is a summary of the Council's future annual debt service requirements net of federal interest subsidy on long-term obligations:

Year Ending September 30:	Principal	Interest	Subsidy	Total
2020	\$ 3,695,000	\$ 7,254,971	\$ (856,442)	\$ 10,093,529
2021	3,895,000	7,132,121	(856,442)	10,170,679
2022	4,105,000	7,001,146	(856,442)	10,249,704
2023	4,335,000	6,850,546	(856,442)	10,329,104
2024	4,585,000	6,674,946	(856,442)	10,403,504
2025-2029	27,355,000	30,146,680	(4,282,208)	53,219,472
2030-2034	24,535,000	22,315,459	(3,519,984)	43,330,475
2035-2039	53,650,000	10,247,832	(328,274)	63,569,558
2040-2041	29,175,000	1,048,675	-	30,223,675
Total	<u>\$ 155,330,000</u>	<u>\$ 98,672,376</u>	<u>\$ (12,412,676)</u>	<u>\$ 241,589,700</u>

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 7. FUND BALANCES

Governmental fund balances reported on the fund financial statements at September 30, 2019 include the following:

Nonspendable - Prepaid Expenses	\$ 3,000
Restricted - Capital Projects	27,632,318
Restricted - Debt Service	4,939,331
Restricted - Bond Reserve	12,299,604
Committed - Capital Projects	
Unassigned	<u>4,276,008</u>
Total	<u>\$ 49,150,261</u>

NOTE 8. LEASING ARRANGEMENT

The Council has an office and meeting space and services lease with the Metro East Park and Recreation District. The lease expires on December 31, 2020, unless extended by the written consent of both parties. No rent will be charged by the Metro East Park and Recreation District for the office and meeting space. The Council agrees to pay any fees and expenses related to its use of the premises, including, but not limited to, the costs of cleaning and janitorial services, equipment use or rental, repairs or damages to the premises, insurance, utilities, postage, facsimile or copy costs and/or secretarial services.

NOTE 9. CONSTRUCTION COMMITMENTS

Outstanding construction commitments were approximately \$8,700,000 at September 30, 2019.

NOTE 10. CONTINGENCY - RISK MANAGEMENT

The Council is exposed to various risks of loss for which it carries commercial general liability and property insurance. The Council purchases this insurance from a third party and thus retains no significant amount of risk. No settlements have exceeded insurance coverage for the past three years. There have been no material changes in insurance coverage limits during the year ended September 30, 2019.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 11. SUBSEQUENT EVENTS

The effect of subsequent events on the financial statements has been evaluated through the report date, which is the date the financial statements were available to be issued.

On December 18, 2019, the Board of Directors passed a resolution providing for the issue of not to exceed \$75,000,000 Flood Prevention District Council Sales Tax Revenue Bonds, Series 2020, of the Southwestern Illinois Flood Prevention District Council, Madison, St. Clair and Monroe Counties, Illinois for the purpose of refunding the Series 2010 bonds. This action is expected to save the Council approximately \$13,000,000 in interest over the life of the bonds.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL - GOVERNMENTAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>ACTUAL OVER (UNDER) BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES:				
Sales Tax Proceeds From Districts	\$ 12,475,000	\$ 12,475,000	\$ 12,238,933	\$ (236,067)
Less: Return of Excess Sales Tax to Districts	(2,500,000)	(2,500,000)	(2,311,426)	188,574
Reimbursements - East St. Louis	-	-	76,890	76,890
Investment Income	280,000	280,000	1,198,962	918,962
Total Revenues	<u>\$ 10,255,000</u>	<u>\$ 10,255,000</u>	<u>\$ 11,203,359</u>	<u>\$ 948,359</u>
EXPENDITURES:				
Current:				
General and Administrative	\$ 289,200	\$ 289,200	\$ 260,279	\$ (28,921)
Design and Construction	31,897,347	31,897,347	5,550,195	(26,347,152)
Professional Services	399,500	399,500	108,678	(290,822)
Debt Service:				
Principal	3,510,000	3,510,000	3,510,000	-
Interest	7,366,570	7,366,570	7,366,570	-
Less: Federal Interest Subsidy	(850,070)	(850,070)	(853,711)	(3,641)
Capital Outlay	2,000	2,000	-	(2,000)
Total Expenditures	<u>\$ 42,614,547</u>	<u>\$ 42,614,547</u>	<u>\$ 15,942,011</u>	<u>\$ (26,672,536)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (32,359,547)</u>	<u>\$ (32,359,547)</u>	<u>\$ (4,738,652)</u>	<u>\$ 27,620,895</u>
FUND BALANCE, BEGINNING OF YEAR			<u>53,888,913</u>	
FUND BALANCE, END OF YEAR			<u>\$ 49,150,261</u>	

See accompanying notes to the required supplementary information.

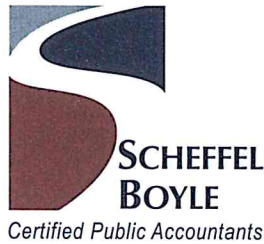
SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2019

NOTE 1. BUDGET AND BUDGETARY ACCOUNTING

The Council follows these procedures in establishing the budgetary data reflected in the financial statements:

The Council adopts its annual budget prior to the commencement of the fiscal year to allow time for the budget to be reviewed and approved by each flood prevention district prior to August 31. The budget is prepared on the modified accrual basis of accounting. All annual fund appropriations lapse at the end of the fiscal year.

The Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual presents a comparison of budgetary data to actual results. The fund utilizes the same basis of accounting for both budgetary purposes and actual results.



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

To Board of Directors and Management
Southwestern Illinois Flood Prevention District Council
Collinsville, Illinois 62234

In planning and performing our audit of the financial statements of the governmental activities and major fund of Southwestern Illinois Flood Prevention District Council (the Council) as of and for the year ended September 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Council's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the Council's internal control to be significant deficiencies:

Finding 2019-01: Segregation of Duties

The small size of the Council's office staff limits the extent of separation of duties. The basic premise is that no one employee should have access to cash receipts and disbursements. Because of the limitations in the size of the office staff, management review of the work performed on a monthly basis is critical to maintain a reasonable level of oversight.

This communication is intended solely for the information and use of management, the Board of Directors, and others within the Council, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



Edwardsville, Illinois
February 6, 2020



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

To the Board of Directors and Management
Southwestern Illinois Flood Prevention District Council
Collinsville, Illinois 62234

We have audited the financial statements of the governmental activities and major fund of Southwestern Illinois Flood Prevention District Council (the Council) for the year ended September 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 11, 2017. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Council are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2019. We noted no transactions entered into by the Council during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Council's financial statements was:

Management's estimate of the return of excess sales tax on accounts receivable is based on historical analysis. We evaluated the key factors and assumptions used to develop the return of excess sales tax on accounts receivable in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.

The attached schedule (adjusting journal entries) shows the misstatements detected as a result of audit procedures, some of which are material, and corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 6, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Council's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Council's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis and Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Governmental Fund, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of the Council and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



Edwardsville, Illinois
February 6, 2020

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DIST

AJE

Year End: September 30, 2019

GASB 34 Journal Entries

80495

Date: 10/1/2018 To 9/30/2019

Number	Date	Account No	Name	Debit	Credit
AJE 01	9/30/2019	112000	ACCOUNTS RECEIVABLE		624,990.16
AJE 01	9/30/2019	411000	TAX PROCEEDS - MADISON CO	504,297.42	
AJE 01	9/30/2019	411100	TAX PROCEEDS - ST CLAIR	454,151.73	
AJE 01	9/30/2019	411200	TAX PROCEEDS - MONROE CO	49,971.01	
AJE 01	9/30/2019	557005	RETURN OF EXCESS SALES TAX - YEAR-EN		383,430.00
To reverse prior year September sales tax received in December, net of allowance.					
AJE 02	9/30/2019	112000	ACCOUNTS RECEIVABLE	468,679.70	
AJE 02	9/30/2019	411000	TAX PROCEEDS - MADISON CO		511,145.75
AJE 02	9/30/2019	411100	TAX PROCEEDS - ST CLAIR		460,785.20
AJE 02	9/30/2019	411200	TAX PROCEEDS - MONROE CO		46,828.75
AJE 02	9/30/2019	557005	RETURN OF EXCESS SALES TAX - YEAR-EN	550,080.00	
To record current year September sales tax received in December.					
AJE 03	9/30/2019	120000	NOTE RECEIVABLE	692,010.00	
AJE 03	9/30/2019	470000	REIMBURSEMENTS - CITY OF ESL		768,900.00
AJE 03	9/30/2019	551075	CONSTRUCTION	76,890.00	
To record City of ESL note receivable.					
AJE 04	9/30/2019	125000	INTEREST RECEIVABLE		90,406.92
AJE 04	9/30/2019	451000	INTEREST INCOME - BOND PROCEEDS	90,406.92	
To adjust accrued interest to calculation.					
				2,886,486.78	2,886,486.78

Net Income (Loss) (454,610.40)



Memo to: Board of Directors

From: Chuck Ewert

Subject: Change Order BP #18 Change Order #1

Date: June 10, 2020

Per the Board's Construction Change Order Policy, any change order which causes a line item to increase by more than ten percent must be approved by the Board. Board approval is also required on all change orders if the total of all change orders on a project exceed ten percent of a project's original cost.

In this case, there wasn't an existing line item in the bid tab, so Board approval is needed. As I explained, previously to the Board, since it was under \$10,000, I was able to approve it in April, allowing construction to proceed, with Board confirmation this month. This change order was originally on the March meeting agenda.

Wood will explain the change order at the meeting.

Bid Package 18 Change Order #1 – Relief Wells Manhole Adjustments - \$7,176.00

An additional 2 feet is being added to the relief well manholes for 8 new T-Type relief wells in the Site 9 Pump Station area. The current plan has the manholes at grade in the bottom of a ditch. The Levee District, Wood, USACE, and the Contractor all have agreed that placing the manhole lids 2 feet above grade would prevent the silting in of the manholes and potential for surface water to infiltrate into the subsurface pipe system.

Recommendation:

Authorize the Chief Supervisor to approve Bid Package 18 Change Order #1 – Relief Wells Manhole Adjustments in the amount of \$7,176.00 with Keller Construction.

A regional partnership to rebuild Mississippi River flood protection

The board has asked to stay informed of upcoming change orders that may be presented; the following list summarizes change orders that are being negotiated, being finalized, awaiting additional information from the contractor, or awaiting completion of a construction item:

Pending Change Orders:

There are no pending change orders at this time.



Memo to: Board of Directors
From: Chuck Ewert
Subject: Wood Work Orders #3 & #19 Amendments
Date: June 10, 2020

There are two Work Orders with Wood Environment & Infrastructure Solutions, Inc. that need to be amended for period of performance and funding authorization.

Wood will explain the amendments at the meeting

Work Orders with Funding and/or Period of Performance Adjustments:

Work Order #3 – Subsurface Investigation/Relief Well Testing Construction Services

Extending Period of Performance to December 31, 2021
Authorized Funding: No Change

Work Order #19 – Wood River LERRDs Services

Extending Period of Performance to December 31, 2021
Authorized Funding from \$235,000.00 to \$412,000.00

The total adjustment for the two work order amendments is an increase of \$177,000.00

Copies of each Work Order Amendments are attached.

Recommendation:

Authorize the Chief Supervisor to execute Work Order Amendments with Wood Environment & Infrastructure Solutions, Inc. for:

Work Order #3 – Subsurface Investigation/Relief Well Testing Construction Services - Amendment 7, extending the Period of Performance to December 31, 2021, and

Work Order #19 – Wood River LERRDs Services - Amendment 1, extending the Period of Performance to December 31, 2021, and increasing the authorized level of funding by \$177,000 from \$235,000 to \$412,000.

for a total increase of \$177,000.

WORK ORDER NO: MSA01-WO03 – Amendment 7

Subsurface Investigation/Relief Well Testing Construction Services

Issued Pursuant to Master Services Agreement Effective November 1, 2011
and Change of Name Notification dated April 16, 2018

By and Between

Wood, Environment & Infrastructure Solutions, Inc. (Wood)

and

Southwestern Illinois Flood Prevention District Council (CLIENT)

CLIENT Office:	<u>104 United Drive</u> <u>Collinsville, IL 62234</u>	Wood Project No:	<u>563170001</u>
CLIENT Contact:	<u>Charles Etwert</u>	Work Order Type: (Check One)	
Wood Office:	<u>15933 Clayton Road</u> <u>Suite 215</u> <u>Ballwin, MO 63011</u>	Time and Materials (rates attached)	<u>X</u>
		Fixed Price	<u></u>
Wood Contact:	<u>Jon Omvig</u>	CLIENT Reference No:	<u>n/a</u>

1. SCOPE OF WORK: * No Change *
2. LOCATION/CLIENT FACILITY INVOLVED: Wood River Drainage and Levee District, Metro East Sanitary District, Prairie du Pont Levee and Sanitary District, and Fish Lake Drainage and Levee District.
3. PERIOD OF PERFORMANCE: August 18, 2010 through December 31, 2021
4. AUTHORIZED FUNDING: * No Change *
5. SPECIAL PROVISIONS: n/a

Southwestern Illinois Flood Prevention District Council

Wood, Environment & Infrastructure Solutions, Inc.

By: _____
Name: Charles Etwert
Title: Chief Supervisor of Construction and the Works
Date: _____
Address: 104 United Drive
Collinsville, IL 62234

By: _____
Name: Edwin Watkins
Title: Mississippi Valley Operations Manager
Date: _____
Address: 3800 Ezell Road
Nashville, TN 37211

**Attachment A
Scope of Work**

**WORK ORDER NO: MSA01-WO03
SUBSURFACE INVESTIGATION/RELIEF WELL TESTING CONSTRUCTION SERVICES
Amendment #7**

Wood Project No: 563170001

Scope of Work per Work Order 03, as amended.

WORK ORDER 03 SUMMARY:

Total for Original Agreement	=\$5,688,333.00
Total for Amendment 1	=\$ N/A
Total for Amendment 2	=\$1,200,000.00
Total for Amendment 3	=\$ N/A
Total for Amendment 4	=\$ N/A
Total for Amendment 5	=\$ 110,000.00
Total for Amendment 6	=\$ N/A
Total for Amendment 7	=\$ N/A
Total for Work Order 03	=\$6,998,333.00



WORK ORDER NO: MSA01-WO19 – Amendment #1

Wood River LERRDs Services

Issued Pursuant to Master Services Agreement Effective November 1, 2011
and Change of Name Notification dated April 16, 2018

By and Between

Wood Environment and Infrastructure Solutions, Inc. (Wood)

and

Southwestern Illinois Flood Prevention District Council (CLIENT)

CLIENT Office:	<u>104 United Drive</u> <u>Collinsville, IL 62234</u>	Wood Project No:	<u>563170001</u>
CLIENT Contact:	<u>Charles Etwert</u>	Work Order Type: (Check One)	
Wood Office:	<u>15933 Clayton Road</u> <u>Suite 215</u> <u>Ballwin, MO 63011</u>	Time and Materials	<u>X</u>
		Fixed Price	<u> </u>
Wood Contact:	<u>Randy Cook Jr.</u>	CLIENT Reference No:	<u>n/a</u>

1. SCOPE OF WORK: See Attachment A (incorporated herein by reference)
2. LOCATION/CLIENT FACILITY INVOLVED: Lower Wood River Levee System
3. PERIOD OF PERFORMANCE: March 20, 2019 through December 31, 2021
4. AUTHORIZED FUNDING: 177,000
5. SPECIAL PROVISIONS: n/a

Southwestern Illinois Flood Prevention District Council

Wood Environment & Infrastructure Solutions, Inc.

By: _____
Name: Charles Etwert
Title: Chief Supervisor of Construction and the Works

By: _____
Name: Edwin Watkins
Title: Mississippi Valley Operations Manager

Date: _____
Address: 104 United Drive
Collinsville, IL 62234

Date: _____
Address: 3800 Ezell Road
Nashville, TN 37211



**Attachment A
Scope of Work**

WORK ORDER NO: MSA01-WO19

Wood’s services will include professional services associated with obtaining lands, easements, rights-of-way, relocations, and disposal areas (LERRDs) necessary from the construction of the Design Deficiency Corrections for Wood River Flood Protection Project (the Authorized-Level Project), except for appraisal, negotiation and acquisition/recording services (which are performed by other consultants of the Southwestern Illinois Flood Prevention District Council). Generally, Wood’s services will include legal surveys, title research, desktop review of existing easement boundaries, completion of required tracking sheets, and frequent coordination and meetings with parcel owners, utility companies, the U.S. Army Corps of Engineers, the legal counsel for the Wood River Drainage and Levee District, as well as the consultants and legal counsel of the Southwestern Illinois Flood Prevention District Council.

Services performed for under this work order will be in accordance with the *Non Federal Sponsor Guide to Land Acquisition*, published by the US Army Corps of Engineers, St. Louis District, Real Estate Division.

Amendment #1 – 06/17/2020

Additional property survey, title work, plats, easement documents, and coordination with parcel owners, USACE, and land acquisition team for the Corps’ Design Deficiency Project (Authorized Level Project).

SUMMARY

Total for Original Agreement	= \$235,000.00
Total for Amendment #1	= \$177,000.00
Total for Work Order 18	= \$412,000.00



Memo to: Board of Directors
From: Chuck Etwert
Subject: MESD LERRDs Authorization Amendment

Date: June 15, 2020

At the July 17, 2019 meeting the Council authorized MESD LERRDs costs, for the Craney Law Group, LLC, MESD's legal counsel, for legal services related to the Corps of Engineers' East St. Louis Deep Cutoff Wall Project and the Stage 2 Relief Well Project, needed for the Design Deficiency Corrections for the East St. Louis, Illinois Flood Protection Project.

As previously mentioned, these costs are the responsibility of the non-federal partner and are eligible to be included in the Land Easements Relocations Right of Way & Disposal Sites (LERRDs) costs which can be part of the non-federal thirty five percent share of overall project costs.

Authorization was for the Corps of Engineers' East St. Louis Deep Cutoff Wall Project and Stage 2 Relief Well Project for \$17,840.00 and \$15,740.00 for a total amount of \$33,580.00. To date \$16,753.50 has been utilized on the Deep Cutoff Wall Project and \$855.00 on the Stage 2: Relief Well Project. Total remaining authorization is \$15, 971.50, which will not be utilized.

In January, MESD changed legal counsel to the Law Offices of Thomas E. Schooley. Since the authorization was for the Craney Law Group, a new authorization is needed.

The Law Offices of Thomas E. Schooley has currently submitted new estimated budgets for the following projects:

MESD Toe Drain Construction	\$ 2,520.00
MESD Bid Package #12 Phase 1	\$ 3,420.00

Two additional future projects are:

MESD Bid Package #12 Phase II	\$ 3,530.00*
MESD Bid Package #12 Phase III	\$ 3,530.00*

*Preliminary estimate based on Phase I.

I suggest also authorizing funds for these two future projects at this time.

It is estimated MESD LERRDs cost for the Authorized Level will involve over 85 different land parcels and over 30 different owners. Future budgets for additional legal services will be presented as other bid packages are finalized.

Recommendation: Authorize the Chief Supervisor to compensate the Law Offices of Thomas E. Schooley for services performed in conjunction with the Corps of Engineers' MESD Toe Drain Project and MESD Bid Packages #12 Phase I, #12 Phase II, & #12 Phase III for a total amount not to exceed \$13,000.00.



Memo to: Board of Directors
From: Chuck Etwert
Subject: Wood River Drainage & Levee District LERRDs Authorization

Date: June 10, 2020

Similar to the Council's approval of the MESD LERRDs costs for engineering, easements, relocations, and disposal sites, the Wood River Drainage & Levee District has submitted their estimated LERRDs costs for legal services related to the Corps of Engineers' Design Deficiency Corrections for the Wood River Levee System, Madison County, Illinois Flood Protection Project.

These costs are the responsibility of the non-federal partner and are eligible to be included in the Land Easements Relocations Right of Way & Disposal Sites (LERRDs) costs which can be part of the non-federal thirty five percent share of overall project costs.

A copy of the Wood River Drainage & Levee District's LERRDs Estimate is attached to this memo. Total LERRDs cost as of March 30, 2020 is \$12,802.50, with an estimated additional \$23,025.00 needed to complete.

At this time, it is estimated Wood River Drainage & Levee District LERRDs cost for the Authorized Level will involve 63 different land parcels and approximately 50 different owners.

Recommendation: Authorize the Chief Supervisor to compensate the Wood River Drainage & Levee District for LERRD's costs for legal services related to the Corps of Engineers' Design Deficiency Corrections for the Wood River Levee System, Madison County, Illinois Flood Protection Project for total amount not to exceed \$35,827.50.



543 W. Madison Avenue
Wood River, IL 62095

Phone: 618-254-7481
Fax: 618-254-7482

www.wrlevedist.org

24 April 2020

Mr. Charles M. Ewert
Chief Supervisor of Construction and the Works
Southwestern Illinois Flood Prevention District Council

Ronald G. Carnell
President

**RE: Land Easements Relocations Right of Way Disposal Sites (LERRDS)
Wood River Flood Protection Project**

Charles F. Johansen
Vice-President

Mr. Ewert,

Nathan J. Kincade
Commissioner

As requested, enclosed is an estimate to complete our portion of the LERRDs services required by the U.S. Army Corps of Engineers (USACE) – St. Louis District to support their Authorized Level Projects. We expect the third and fourth quarters will require substantially more effort in order to award these projects by the end of the fiscal year. This estimate includes contingency to cover costs if our scope is revised by the USACE.

Kevin M. Williams
Executive Director

Michael D. Allen
Superintendent

Also enclosed with this letter is the retainer agreement between Craney Law Group LLC and the Wood River Drainage & Levee District.

Brianne N. England
Secretary/Treasurer

Please advise if you have any questions.

Respectfully,

A handwritten signature in blue ink that reads "Kevin Williams".

Mr. Kevin M. Williams
Executive Director
Wood River Drainage and Levee District

Enclosures: LERRDS Estimate to Completion
Retainer Agreement with Craney Law Group LLC

cc: *Delivery via email*
Randy Cook, PE, PMP, Wood E&IS
Ethan Thompson, PE, Wood E&IS

**Wood River Drainage & Levee District
LERRDS Estimate to Completion**

Employee	Hours	Billable Rate	Cost
Rene Bassett-Butler	24	\$ 75.00	\$ 1,800.00
James L. Craney	1.2	\$ 150.00	\$ 180.00
Britt W. Donoho	24.9	\$ 145.00	\$ 3,610.50
Josh S. Jump	1.4	\$ 90.00	\$ 126.00
		Reimbursement Request No. 1	\$ 5,716.50
James L. Craney	1.4	\$ 150.00	\$ 210.00
Britt W. Donoho	17.6	\$ 145.00	\$ 2,552.00
Josh S. Jump	1.8	\$ 90.00	\$ 162.00
		Reimbursement Request No. 2	\$ 2,924.00
James L. Craney	5.9	\$ 150.00	\$ 885.00
Britt W. Donoho	22.6	\$ 145.00	\$ 3,277.00
		Reimbursement Request No. 3	\$ 4,162.00
		Total LERRDS as of 30 March 2020	\$ 12,802.50
James L. Craney	75	\$ 150.00	\$ 11,250.00
Britt W. Donoho	75	\$ 145.00	\$ 10,875.00
Josh S. Jump	10	\$ 90.00	\$ 900.00
		Estimate to Complete	\$ 23,025.00



Memo to: Board of Directors
From: Chuck Etwert
Subject: Corps of Engineers Update
Date: June 10, 2020

Attached is Tracey Kelsey's Corps of Engineers Update, which is included in the agenda package since the meeting is being conducted via teleconference. Tracey will present the Update during the meeting.

Recommendation: Accept the June Corps of Engineers Update by Tracey Kelsey.

Metro East Projects, IL

Project Status

- Change of Command – COL Sizemore will be leaving in July and COL Golinghorst will assume command of the St. Louis District
- East St Louis
 - Deep Cutoff Wall
 - ✓ Test section is complete
 - ✓ Verification boring initiated June 8, 2020
 - ✓ Construction of guide wall and work platform continue
 - WIK efforts for BP 11, BP 14, BP 18 continue – delay due to river levels
 - Next USACE contract awards are scheduled for 2021. MVS continues design efforts on relief wells and toe drain including design coordination with the railroad
 - Continued coordination for additional real estate acquisition required
 - ✓ Right of Entry needed for Bid Package 12 Phase 2 pilot hole borings. Entry to Veolia on hold due to COVID-19. Access anticipated mid June.
- Wood River
 - Construction contract award on hold due to real estate acquisition
 - Received Right of Entry needed to perform remaining pilot hole drilling
 - Contract awards are anticipated in FY21
- Mel Price
 - Reach 1 BCOES review meeting scheduled for June 8. Reach 2 has completed 35% design.



Metro East Projects - Real Estate Critical Path

	Project	Preliminary ROW Provided	ROW NTP Issued	ROW Acquisition Deadline	Contract Award	Consequence
Wood River	BP8 22 RW/PS		17-Jun-19	15-Jul-20	FY21	Delayed execution of existing funds and potential impact on request for funds to complete. Plan is to bid these packages together.
	3 PS		2-Dec-19	17-Jul-20	FY21	
	RW #1		9-May-19	15-Jul-20	FY21	
MESD	BP 12 PH 1	26-Dec-19	3-Apr-20	16-Nov-20	26-Feb-21	Delayed project execution and potential increased construction costs
	Toe Drain/RW	31-Jul-19	13-Sep-19	14-Apr-21	18-Sep-21	
	BP12 PH 2 RW/PS	14-Feb-21	1-Jun-21	1-Apr-22	29-Aug-22	
	BP 12 PH 3 RW	5-Apr-21	1-Jun-21	1-Apr-22	29-Aug-22	
	BP 14 PH 2 Berms	30-Mar-21	1-Jul-21	13-May-22	6-Sep-22	

RW - Relief Wells PS - Pump Station





Memo to: Board of Directors
From: Chuck Ewert
Subject: Release of Executive Session Minutes
Date: June 10, 2020

Pursuant to the Open Meeting Act section 5ILCS 120/2.06(d), it is the policy of the Board of Directors of the Southwestern Illinois Flood Prevention District Council to semi-annually review the minutes of all closed meeting and acknowledge (1) if the need for confidentiality still exists as to all or part of the minutes or (2) that the minutes or portions thereof no longer require confidential treatment and are available for public inspection.

At the December 2017 Board meeting, the Board established a revised schedule of reviewing and releasing minutes no longer requiring confidentiality in May and November of each calendar year.

You have been previously provided the executive session minutes of December 18, 2019, which have been reviewed by Husch Blackwell and no longer require confidential treatment. A Public Statement identifying the minutes of December 19, 2019 can be released and those meeting minutes that must remain confidential is attached.

All minutes released will be available for public inspection at the Council's office.

Recommendation:

Accept the Public Statement identifying minutes that can be released and those that must remain confidential.



PUBLIC STATEMENT

Pursuant to 5ILCS 120/2.06(d), the Board of Directors of the Southwestern Illinois Flood Prevention District Council reviewed the subject matter and discussion of the following meetings and now report in open session that the minutes of these meetings no longer require confidential treatment and are available for public inspection at the Council's office:

December 18, 2019

Furthermore, the need for confidentiality still exists as to all or part of the following meeting minutes:

February 18, 2015*	July 20, 2016*	March 15, 2017
March 18, 2015*	August 17, 2016*	May 17, 2017
April 15, 2015*	September 21, 2016*	March 15, 2017
May 20, 2015*	October 14, 2016*	December 20, 2017
June 17, 2015*	September 21, 2016*	May 15, 2019
November 18, 2015*	October 14, 2016*	July 17, 2019
February 17, 2016*	November 16, 2016*	August 21, 2019
June 15, 2016*	December 21, 2016*	

* The necessity of keeping some information closed still exists, meeting minutes with redactions were released June 21, 2017