



SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
BOARD OF DIRECTORS MEETING  
**March 17, 2021 7:30 am**

Metro-East Park and Recreation District Office  
104 United Drive, Collinsville, Illinois 62234

Meeting will also be available via teleconference due to COVID-19.

1. Call to Order  
*John Conrad, President*
2. Roll Call  
*Debra Moore, Secretary/Treasurer*
3. Approval of Minutes of January 20, 2021
4. Public Comment on Pending Agenda Items
5. Program Status Report  
*Chuck Etwert, Chief Supervisor*
6. Budget Update and Approval of Disbursements  
*Chuck Etwert, Chief Supervisor*
7. Design and Construction Update  
*Jay Martin, Wood Environment & Infrastructure Solutions, Inc.*
8. 2020 Annual Audit  
*Michel Brokering, Scheffel Boyle*
9. Update from Corps of Engineers  
*Tracey Kelsey, U.S. Army Corps of Engineers*

AGENDA

10. Public Comment

Executive Session – If Needed

11. Other Business

12. Adjournment

**Next Meeting: May 19, 2021**

## MINUTES

### SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL BOARD OF DIRECTORS MEETING

January 20, 2021

The meeting of the Board of Directors conducted via teleconference due to the COVID-19 Pandemic was held at 7:30 a.m. on Wednesday January 20, 2021.

#### Members in Attendance

John Conrad, President (Chair, Monroe Flood Prevention District)  
Jeremy Plank, Vice-President (Chair, Madison County Flood Prevention District)  
Debra Moore, Secretary/Treasurer (Chair, St. Clair County Flood Prevention District)  
Bruce Brinkman, Monroe County Flood Prevention District  
Isabelle Crockett, St. Clair 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

None

#### Others in Attendance

Mark Kern, St. Clair County Board Chair  
Vicki Koerber, Monroe County Board Chair  
Chuck Etwert, SW Illinois FPD Council  
Randy Cook, Wood Environment & Infrastructure Solutions, Inc.  
Tim Eagleton, FM Global  
Rick Fancher, MESD  
George Green, Monroe County Board  
Scott Hillman, MESD  
David Human, Husch Blackwell LLP  
Charles Juneau, Juneau Associates Inc.  
Tracey Kelsey, U.S. Army Corps of Engineers  
Jay Martin, Wood Environment & Infrastructure Solutions, Inc.  
Jon Omvig, Wood Environment & Infrastructure Solutions, Inc.  
Thomas Schooley, MESD Attorney  
Bryan Werner, Metro East Park & Recreation District  
Kevin Williams, Wood River Drainage & Levee District

**Call to order**

President John Conrad noted the presence of a quorum and called the meeting to order at 7:30 a.m.

Mr. Conrad 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 November 18, 2020**

Mr. Conrad asked for a motion to approve the minutes of the Board meeting held on November 18, 2020. A motion was made by Mr. Brinkman, seconded by Mr. Schwind, to approve the minutes of the Board meeting held on November 18, 2020. Dr. Moore 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 – absent
- Mr. Plank – Aye
- Mr. Schwind – Aye

The motion was approved unanimously.

**Public Comment on Pending Agenda Items**

Mr. Conrad asked if there were any comments from the public on any agenda item on today’s agenda. There were no comments.

Mr. Parks and Ms. Crockett joined the meeting.

## **Program Status Report**

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

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

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

### **100-Year Certification Packages Status**

For the Wood River Systems (Wood River East & West Forks, Lower Wood River, & Upper Wood River), FEMA required review and approval by the Illinois Department of Natural Resources Office of Water Resources (OWR) and the Illinois State Water Survey (ISWS).

On October 21, 2020, the Office of Water Resources issued their letter of concurrence.

On October 26, 2020, the Illinois State Water Survey indicated they had everything they needed to issue the 316-PMR letters for the Wood River Systems and would be coordinating with FEMA Region V to make sure the 316-PMR approval letters are issued to all of the affected communities. We continue to wait for letters originally scheduled to be issued by ISWS by the end of November. On December 21<sup>st</sup>, FEMA indicated letters were expected by the end of the year, and as of last week FEMA indicated the letters were expected by the end of the week. As of today, letters haven't been issued.

On December 15, 2020, Wood made what is believed to be their final submittal for both the Lower Wood River and the Wood River East and West Forks System to FEMA, with an anticipated timely turnaround. With the Corps of Engineers is addressing the FEMA accreditation of both Upper Wood River System and the MESD/Chain of Rocks System, this submittal, if approved by FEMA, will complete the FPD Council's efforts to maintain accreditation of the Metro-East Levee Systems that protect the region from Mississippi River flooding.

On January 12, 2021, FEMA indicated it still anticipates accreditation of the Wood River Systems by the end of March.

FEMA has indicated that it hopes to issue preliminary new flood zone maps within a year and final flood zone maps within the next two to three years for St. Clair County.

He then discussed the 500-Year Authorized Level Status.

### **500-Year Authorized Level Status**

### MESD Levee System

The Cahokia Relief Well Project, Bid Package #18 – Construction is mostly complete, with placement of clay fill remaining on the project, which is difficult at this time of the year. A check valve approved as part of Change Order No. 2 is still scheduled to arrive later this month. It has a one day installation. A substantial completion meeting for Bid Package 18 will likely occur in the near future.

Bid Package #14A – Is substantially complete. A substantial completion meeting was held on December 18, 2020.

Bid Package #11 – Wood is working on the 95% complete design effort with submittal to USACE planned for March 2021. The submittal of the 95% design has been delayed due to the need for additional field work associated with a pump station outfall structure.

With the pump station outfall structure and USACE adding fourteen relief wells and additional piping, a new cost estimate is in the process of being developed. The preliminary estimated construction cost of \$10,100,000 dollars will increase accordingly.

### Prairie Du Pont/Fish Lake Levee Systems

Wood submitted the necessary drilling plan documents to the Corps of Engineers on December 8, 2020. The Corps has issued, and Wood has responded to, a single comment to Wood's drilling plan. It is hoped the Corps will make review of the boring plan a priority, so 30 borings can be completed before spring. Wood previously began the process of securing right of entry agreements from land owners in the area.

He indicated a copy of Wood's Monthly Construction Progress Report for January was provided in the agenda package.

Lastly, Mr. Etwert updated the Board on the TRRA lawsuit, indicating the initial case management conference is set for February 16, 2021. TRRA's legal counsel reached out for a meeting to discuss the project, but as of yesterday hasn't offered a date.

Mr. Conrad asked for a motion to accept the Program Status Report for January 2021. A motion was made by Mr. Merz to accept the Program Status Report for January 2021. Mr. Brinkman seconded the motion. Dr. Moore called the roll and the following votes were made on the motion:

Mr. Brinkman – Aye  
Mr. Conrad – Aye  
Ms. Crockett – Aye

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**

Mr. Conrad asked Mr. Etwert to provide a report.

Mr. Etwert noted the financial statements for November and December 2020 prepared by our fiscal agent, CliftonLarsonAllen. The reports include an accounting of revenues and expenditures for the months ending November 30, 2020 and December 31, 2020, as compared to our fiscal year budget.

Accrued expenditures for the fiscal year beginning on October 1, 2020 thru November 30, 2020 were \$8,540,684 while revenues amounted to \$2,185,599 resulting in a deficit of \$6,355,085. Accrued expenditures for the current fiscal year beginning on October 1, 2020 thru December 31, 2020 were \$9,508,550 while revenues amounted to \$3,332,836 resulting in a deficit of \$6,175,714. A total of \$38,300,490 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 \$1,104,459 for September 2020 were up 8.41% from last year. Monthly sales tax receipts of \$1,052,506 for October 2020 were up .99% from last year. The receipts collected were the highest ever for the months of September and October. This makes five months in a row with the highest receipts ever for a particular month. Receipts for the year are down 1.02% from last year.

He provided the list of bank transactions for November and December 2020. Total disbursements for November were \$1,090,405.37 and for December \$969,549.27. Largest payments were to Keller Construction and Wood.

Copies of all disbursements are available at the Council's office for the Board's review and anyone else who is interested.

Mr. Etwert recommended that the Board accept the budget report and disbursements for November and December 2020.

Mr. Conrad asked for a motion to accept Mr. Etwert's budget reports and disbursements for November and December 2020. A motion was made by Mr. Schwind, seconded by Mr. Parks to accept the budget reports and approve the disbursements for November and December 2020.

Dr. Moore called the roll and the following votes were made on the motion:

- Mr. Brinkman – Aye
- Mr. Conrad – Aye
- Ms. Crockett – Aye
- 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

Mr. Conrad called on Jay Martin, Wood Environment & Infrastructure Solutions, Inc., to provide an update report.

He discussed highlights from the PowerPoint® presentation, which was included in the agenda package. His presentation focused on FEMA Certification Update and Authorized Level (500-Year) Design and Construction as follows:

### FEMA Certification Update

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 <sup>ND</sup> 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 <sup>rd</sup> Submittal	Pending	Dec 15, 2020	Dec 15, 2020	N/A	Apr. 16, 2019
FEMA Comments				Apr. 29, 2019	Jul. 15, 2019
4 <sup>th</sup> Submittal					Jul. 24, 2019
FEMA Approval					Nov. 14, 2019

### Authorized Level (~500-Year) Design



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

- Bid Package 8

Design is complete

USACE plans to bid this project in USACE FY2021

USACE has requested FPD Council CM support (WIK)

- 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.

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

- Bid Package 11

Currently being designed

**95% to be submitted to the USACE in March**

- Bid Packages 12

Being Designed/Constructed by USACE

Land acquisition is underway

- 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

- 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
- 100% FPD Council funded design and construction (No Federal match)
- USACE Risk Review is complete
- USACE is reviewing our Drilling Program Plan
- Hope to begin drilling in February 2021.

### **Construction Update**

- Bid Package 14A

Construction is substantially complete

- Bid Package 18

All relief wells are complete

Cahokia Pump Station forebay work is almost complete

Pipe/Manhole work is underway

Mr. Conrad asked for a motion to accept Mr. Martin's Design and Construction Update report. A motion was made by Mr. Brinkman with a second by Ms. Crockett, to accept the Wood Environment & Infrastructure Solutions, Inc. Design and Construction Update report.

Dr. Moore called the roll and the following votes were made on the motion:

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

The motion was approved unanimously.

**Amendments to Wood Work Orders #1, #3, #13, #14, #16, #18, #19, & #20**

Mr. Conrad asked Mr. Etwert to explain this item.

Mr. Etwert indicated this item was basically a housekeeping item bringing all of the Work Orders with Wood up to date.

First, is the close out of twelve completed Work Orders. These Work Orders have a remaining allocation of \$551,725.86, which will now be kept by the Council. No Board action is required for the closeout of Work Orders.

Second, is the extension of the Period of Performance, with no additional funding, for six Work Orders. All Work Orders are being extended to December 31, 2024, the current anticipated project completion date.

Lastly, is the extension of the Period of Performance and increase in funding for two Work Orders, Work Order#1 and Work Order #14.

**Work Orders Being Closed Out Due To Completion:**

Work Order #2 – Preliminary Design – \$173,718.37

Work Order #4 – 60% Design - \$27,891.82

Work Order #5 – Chain of Rocks Investigation - \$0

Work Order #6 - 408 Review - \$30,379.12

Work Order #7 Final Design – \$1,986.97

Work Order #8 Construction Management Services – \$4,392.25

Work Order #9 – Wood River Cut Off Walls - \$155,599.79

Work Order #10 – Construction Phase Services BP 7A & 7B - \$68,234.26

Work Order # 11 – FEMA Certification Services - \$13.42

Work Order #12 - Authorized level Planning Services - \$2.89

Work Order # 15 - East St. Louis 126-Inch Sewer Rehabilitation Design & Bid Phase  
- \$29,654.85

Work Order # 17 - Life-Cycle Cost Analysis for FEMA Improvements - \$59,852.12

**Work Orders with Period of Performance Adjustments:**

Work Order #3 – Subsurface Investigation/Relief Well Testing Construction Services -  
Amendment 8

Extending Period of Performance from August 18, 2010 to December  
31, 2024

Work Order #13 – Wood River Authorized Level Field Investigation and Design -  
Amendment 2

Extending Period of Performance from July 15, 2015 to December 31,  
2024

Work Order #16 – Prairie Du Pont/Fish Lake Authorized Level Field Investigation and  
Design - Amendment 2

Extending Period of Performance from September 21, 2016 to  
December 31, 2024

Work Order #18 – MESD C.O.W. Utility/Easement Assistance - Amendment 5

Extending Period of Performance from November 15, 2017 to  
December 31, 2024

Work Order #19 – Wood River LERRDs Services - Amendment 2

Extending Period of Performance from March 20, 2019 to December 31, 2024

Work Order #20 – Construction Phase Services - Amendment 1

Extending Period of Performance from December 18, 2019 to December 31, 2024

**Work Orders with Funding and Period of Performance Adjustments:**

Work Order #1 – Program Management Services - Amendment 5 extends the Period of Performance from August 18, 2010 to December 31, 2024 and increases funding by \$330,400, from \$2,569,600 to \$2,900,600. The last funding increase for Program Management Services was in August 2017. Details of all of the services being provided were provided in the agenda package.

Work Order #14 – Metro East Sanitary District Authorized Level Field Investigation and Design – Amendment #6 extends the Period of Performance from September 16, 2015 to December 31, 2024 and increases funding by \$221,000, from \$7,174,032 to \$7,395,032. This amendment is needed due to the addition of Bid Package #18A, which involves the replacement and modification of existing pump stations and collection systems in the Cahokia area, identified as a result of the flood of 2019.

Copies of each Work Order Amendment were provided in the agenda package.

Mr. Etwert recommended authorization of all of the Work Order Amendments.

Mr. Conrad asked for a motion to authorize the Chief Supervisor to execute the following Work Order Amendments with Wood Environment & Infrastructure Solutions, Inc.:

Work Order #1 – Program Management Services - Amendment 5, extends the Period of Performance from August 18, 2010 to December 31, 2024 and

authorizing a funding increase of \$330,400, from \$2,569,600 to \$2,900,600;

Work Order #3 – Subsurface Investigation/Relief Well Testing Construction Services - Amendment 8 - Extending Period of Performance from August 18, 2010 to December 31, 2024;

Work Order #13 – Wood River Authorized Level Field Investigation and Design - Amendment 2 - Extending Period of Performance from July 15, 2015 to December 31, 2024;

Work Order #14 – Metro East Sanitary District Authorized Level Field Investigation and Design – Amendment #6 - Amendment 2 - Extending Period of Performance from September 16, 2015 to December 31, 2024 and authorizing a funding increase of \$221,000, from \$7,174,032 to \$7,395,032

Work Order #16 – Prairie Du Pont/Fish Lake Authorized Level Field Investigation and Design - Amendment 2 - Extending Period of Performance from September 21, 2016 to December 31, 2024

Work Order #18 – MESD C.O.W. Utility/Easement Assistance - Amendment 5 - Extending Period of Performance from November 15, 2017 to December 31, 2024

Work Order #19 – Wood River LERRDs Services - Amendment 2 - Extending Period of Performance from March 20, 2019 to December 31, 2024

Work Order #20 – Construction Phase Services - Amendment 1 - Extending Period of Performance from December 18, 2019 to December 31, 2024

A motion was made by Ms. Crockett, with a second by Mr. Parks to authorize the Chief Supervisor to execute the following Work Order Amendments with Wood Environment & Infrastructure Solutions, Inc.:

Work Order #1 – Program Management Services - Amendment 5, extends the Period of Performance from August 18, 2010 to December 31, 2024 and authorizing a funding increase of \$330,400, from \$2,569,600 to \$2,900,600;

Work Order #3 – Subsurface Investigation/Relief Well Testing Construction Services - Amendment 8 - Extending Period of Performance from August 18, 2010 to December 31, 2024;

Work Order #13 – Wood River Authorized Level Field Investigation and Design -  
Amendment 2 - Extending Period of Performance from July 15, 2015 to  
December 31, 2024;

Work Order #14 – Metro East Sanitary District Authorized Level Field Investigation and Design  
– Amendment #6 - Amendment 2 - Extending Period of Performance from  
September 16, 2015 to December 31, 2024 and authorizing a funding increase  
of \$221,000, from \$7,174,032 to \$7,395,032

Work Order #16 – Prairie Du Pont/Fish Lake Authorized Level Field Investigation and Design -  
Amendment 2 - Extending Period of Performance from September 21, 2016 to  
December 31, 2024

Work Order #18 – MESD C.O.W. Utility/Easement Assistance - Amendment 5 - Extending  
Period of Performance from November 15, 2017 to December 31, 2024

Work Order #19 – Wood River LERRDs Services - Amendment 2 - Extending Period of  
Performance from March 20, 2019 to December 31, 2024

Work Order #20 – Construction Phase Services - Amendment 1 - Extending Period of  
Performance from December 18, 2019 to December 31, 2024

Dr. Moore called the roll and the following votes were made on the motion:

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

The motion was approved unanimously.

### **Corps of Engineers Update**

Mr. Conrad asked Ms. Kelsey to provide the report from the Corps.

Ms. Kelsey highlighted her PowerPoint® presentation, which was included in the agenda package 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
    - Panel production continues – Approximately 38% complete (1,676 LF)
    - While behind schedule, no impact to original contract completion date of January 26, 2022
    - Ameren Southern Outage #2 work complete (ahead of January 15, 2021 requirement)
    - Jet grout proposal due from contractor on January 19, 2021
  - WIK efforts continue for BP 11 (design), BP 14, BP 18 (construction)
  - Next USACE contract award for Bid Package 12 Phase 1 is scheduled for Aug 16, 2021
    - Real Estate Appraisal Waivers accepted. Offers made to property owners.
    - Expect ROW Certification in next 3 weeks or so
  - MVS continues design efforts on relief wells and toe drain including design coordination with the railroad.
  - Continued coordination for additional required real estate acquisition
- **Mel Price**



- **Reach 1 Relief Wells**

Contract Solicitation occurred on January 06, 2021, utilizing a Real Estate Waiver to Advertise (remaining action is to conduct real estate closing)

Contract award date is April 1, 2021

- **Reach 2 Relief Wells**

95% design complete

Both ROW Certification and contract award scheduled for early FY22

- **Wood River**

- FY21 Milestones – contract award all contingent on receiving Right-of-Way Certification, therefore all dates are TBD

Bid Package 8

Relief Well #1

Pump Stations

- Wood River Upper FEMA Levee System Evaluation Report (LSER)

Step 1 – IDNR approval for FEMA concurrence with H&H modeling provided by Wood, PLC – complete

Step 2 – FEMA review and concurrence with H&H modeling (anticipated in coming weeks) - complete

Step 3 – FEMA provides to USACE the final H&H modeling - complete

Step 4 – USACE reviews and provides verification that the positive evaluation for the levee system is not impacted by the restudy

- **Prairie du Pont/Fish Lake**

- Wood, PLC submitting new maps for updated drilling plans
- 408 bid package submittal schedule anticipated in November

Mr. Conrad thanked Ms. Kelsey and asked for a motion to accept the Corps of Engineers Update Report. A motion to accept the Corps of Engineers Update Report was made by Mr. Parks with second by Ms. Crockett on the motion.

Dr. Moore called the roll and the following votes were made on the motion:

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

The motion was approved unanimously.

### **Public Comment**

Mr. Conrad asked if there was any public comment. There was none.

Mr. Conrad asked to adjourn the public session and convene an executive session regarding personnel matters under Open Meetings Act 5 ILCS 120/2 (c) (1) for the purpose of discussing personnel matters. He indicated that any action, if taken upon reconvening the public session, would be in regards to the extension of the contract with the Chief Supervisor of Construction and the Works and the public was welcomed to stay for when the public session was reconvened.

Mr. Metzger made a motion at 7:51 a.m. to convene a closed session under Open Meetings Act 5 ILCS 120/2 (c) (1) for the purpose of discussing personnel matters. The motion was seconded by Ms. Crockett. It was indicated that all Board members and County Board Chairs should be present, along with Chuck Etwert. Dr. Moore called the roll and the following votes were made on the motion:

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

The motion was approved unanimously and the Board went into executive session.

Mr. Conrad asked for a motion to adjourn the executive session and reconvene the public session.

Mr. Plank made a motion to adjourn the executive session and reconvene the public session at 7:58 a.m. Mr. Parks seconded the motion. Dr. Moore called the roll and the following votes were made on the motion:

Mr. Brinkman – Aye  
Mr. Conrad – Aye  
Ms. Crockett - Aye  
Mr. Metzger – absent (incorrectly put in meeting waiting) room  
Dr. Moore – Aye  
Mr. Motil – Aye  
Mr. Parks – Aye  
Mr. Plank – Aye  
Mr. Schwind - Aye

The motion was approved unanimously.

Mr. Conrad called the meeting to order.

It was noted that Chairman Koerber and Mr. Metzger were incorrectly put in the meeting waiting room by mistake. Therefore, Mr. Conrad asked to adjourn the public session and convene an executive session regarding personnel matters under Open Meetings Act 5 ILCS 120/2 (c) (1) for the purpose of discussing personnel matters.

Mr. Parks made a motion at 8:01 a.m. to convene a closed session under Open Meetings Act 5 ILCS 120/2 (c) (1) for the purpose of discussing personnel matters. The motion was seconded by Mr. Brinkman. It was indicated that all Board members and County Board Chairs should be

present, along with Chuck Etwert. Dr. Moore called the roll and the following votes were made on the motion:

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

The motion was approved unanimously and the Board went into executive session.

Mr. Conrad asked for a motion to adjourn the executive session and reconvene the public session.

Mr. Parks made a motion to adjourn the executive session and reconvene the public session at 8:06 a.m. Mr. Schwind seconded the motion. Dr. Moore called the roll and the following votes were made on the motion:

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

The motion was approved unanimously.

**Extension of Chief Supervisor of Construction and the Works Employment Agreement**

Mr. Conrad asked for a motion to authorize the extension of the Employment Agreement with the Chief Supervisor of Construction and the Works for two years, with a three percent increase to an annual salary of \$157,574, with benefits in accordance with East-West Gateway benefits, except for vacation which is five weeks annually, a \$35 per month for cell phone allowance, and mileage allowance at the federal rate.

A motion was made by Mr. Plank, with a second by Ms. Crockett to authorize the extension of the Employment Agreement with the Chief Supervisor of Construction and the Works for two years, with a three percent increase to an annual salary of \$157,574, with benefits in accordance with East-West Gateway benefits, except for vacation which is four weeks to five weeks annually, a \$35 per month for cell phone allowance, and mileage allowance at the federal rate.

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

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

The motion was approved unanimously.

Mr. Conrad thanked Mr. Etwert for his performance and expressed the Council's appreciation for everything that he does.

Mr. Etwert thanked the Council for the adjustments in his employment agreement and their continued support of him. He also thanked them for their continued focus of achieving the 100-Year Accreditation and the Authorized Level of Protection.

### **Other Business**

Mr. Conrad asked if there was any other business. There was none.

### **Adjournment**

Mr. Conrad asked for a motion to adjourn the meeting. Mr. Plank made a motion to adjourn with a second by Ms. Crockett, and all responded with an affirmative voice vote.

Respectfully submitted,

Debra Moore,  
Secretary/Treasurer, Board of Directors

PLEASE NOTE DUE TO AN ELECTRONIC MALFUNCTION, A RECORDING OF THE MEETING DID NOT OCCUR. MINUTES OF THE MEETING WERE PREPARED FROM THE MEETING ROLL CALL SHEETS AND AGENDA MEMOS.



Memo to: Board of Directors  
From: Chuck Etwert  
Subject: Program Status Report for March 2021  
Date: March 10, 2021

### **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.

For the Wood River Systems ( Wood River East & West Forks, Lower Wood River, & Upper Wood River), FEMA required review and approval by the Illinois Department of Natural Resources Office of Water Resources (OWR) and the Illinois State Water Survey (ISWS).

On October 21, 2020, the Office of Water Resources issued their letter of concurrence.

On October 26, 2020, the Illinois State Water Survey indicated they had everything they needed to issue the 316-PMR letters for the Wood River Systems and would be coordinating with FEMA Region V to make sure the 316-PMR approval letters are issued to all of the affected communities.

On December 15, 2020, Wood made what is believed to be their final submittal for both the Lower Wood River and the Wood River East and West Forks System to FEMA, with an anticipated timely turnaround. With the Corps of Engineers is addressing the FEMA accreditation of both Upper Wood River System and the MESD/Chain of Rocks System, this submittal, if approved by FEMA, will complete the FPD Council's efforts to maintain accreditation of the Metro-East Levee Systems that protect the region from Mississippi River flooding.

On January 15, 2021, FEMA issued PMR (Physical Map Revision) letters to all of the affected communities. A copy of the letter is attached.

*A regional partnership to rebuild Mississippi River flood protection*

It is still anticipated FEMA will issue accreditations for the Wood River Systems by the end of March.

FEMA has indicated that it hopes to issue preliminary new flood zone maps within a year and final flood zone maps within the next two to three years for St. Clair County.

## **500-Year Authorized Level Status**

### Wood River Levee System

Land acquisition for Bid Package #8 and other USACE specific packages continues with progress being made and USACE bidding Bid Package #8 in FY 2021.

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 – Construction is nearly complete, with construction of the American Bottoms’ sanitary sewer overflow pipe remaining. Little to no field work occurred since the last update due to weather. The substantial completion meeting will occur after the pipe construction is complete.

Bid Package #14A – Underseepage Controls from 861+00 to 863+00 is substantially complete and as-built drawings are under review.

Bid Package #11 – Wood continues working on the 95% complete design effort with submittal to USACE planned for March 2021. Construction of Bid Package #11 is planned to start in the fall. Land acquisition also continues along the MESD owned levee.

A new preliminary estimate by Wood indicates an estimated construction cost of \$8,400,000.

Bid Package #18A – A report summarizing the results and scope recommendations is still underway and is expected to be issued in the near future. It is anticipated the estimated cost will be in the vicinity of \$4,000,000.

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 submitted the necessary drilling plan documents to the Corps of Engineers on December 8, 2020. The Corps has issued, and Wood has responded to, a single comment to Wood's drilling plan.

The Corps issued our drilling plan for public comment on January 28 and the 15-day review period ended on Feb 11, 2021. Wood is awaiting USCAE final permission to begin field work associated with the Authorized Level design.

Designs, bid schedules, and revised cost estimates for Bid Packages #15, #16, and #17 will be developed as collection of data is complete.

Included in your Board packet, is a copy of Wood's Monthly Construction Progress Report for March.





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

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**Southwestern Illinois Levees  
Restoration of the Federally-Authorized Level of Flood Protection  
Monthly Construction Progress Report  
March 2021**

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Wood Project No. 563170001  
Period Ending Date: March 8, 2021

*Date of Issue: March 8, 2021*

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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 cut-off 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 amendments/additions to the relief well collector system.

### 1.2 Key Contacts / People

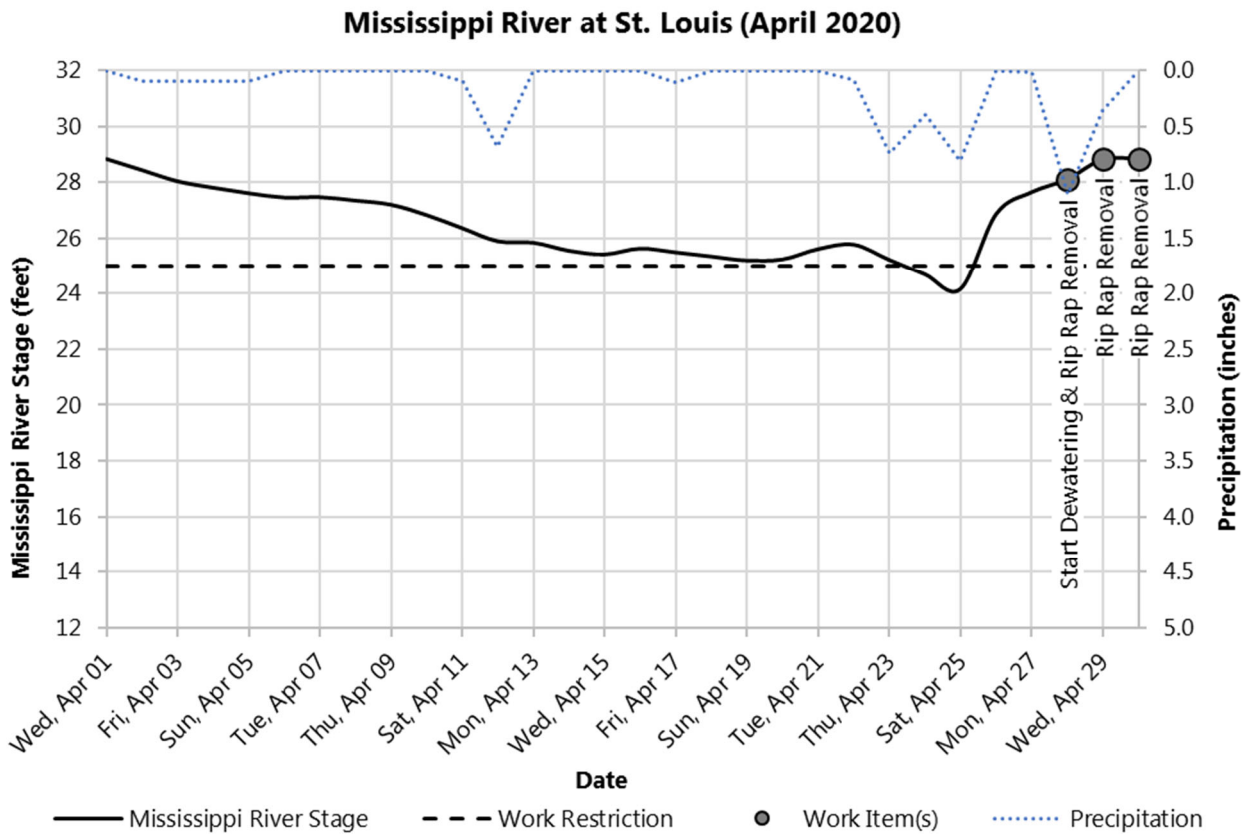
Program Manager	Jay Martin, PE, 615.333.0630 <a href="mailto:jay.martin@woodplc.com">jay.martin@woodplc.com</a>
Project Manager	Jon Omvig, AICP, 636.200.5118 <a href="mailto:jon.omvig@woodplc.com">jon.omvig@woodplc.com</a>
Engineer of Record (Civil)	Randy Cook Jr., PE, 636.200.5125 <a href="mailto:randy.cook@woodplc.com">randy.cook@woodplc.com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

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

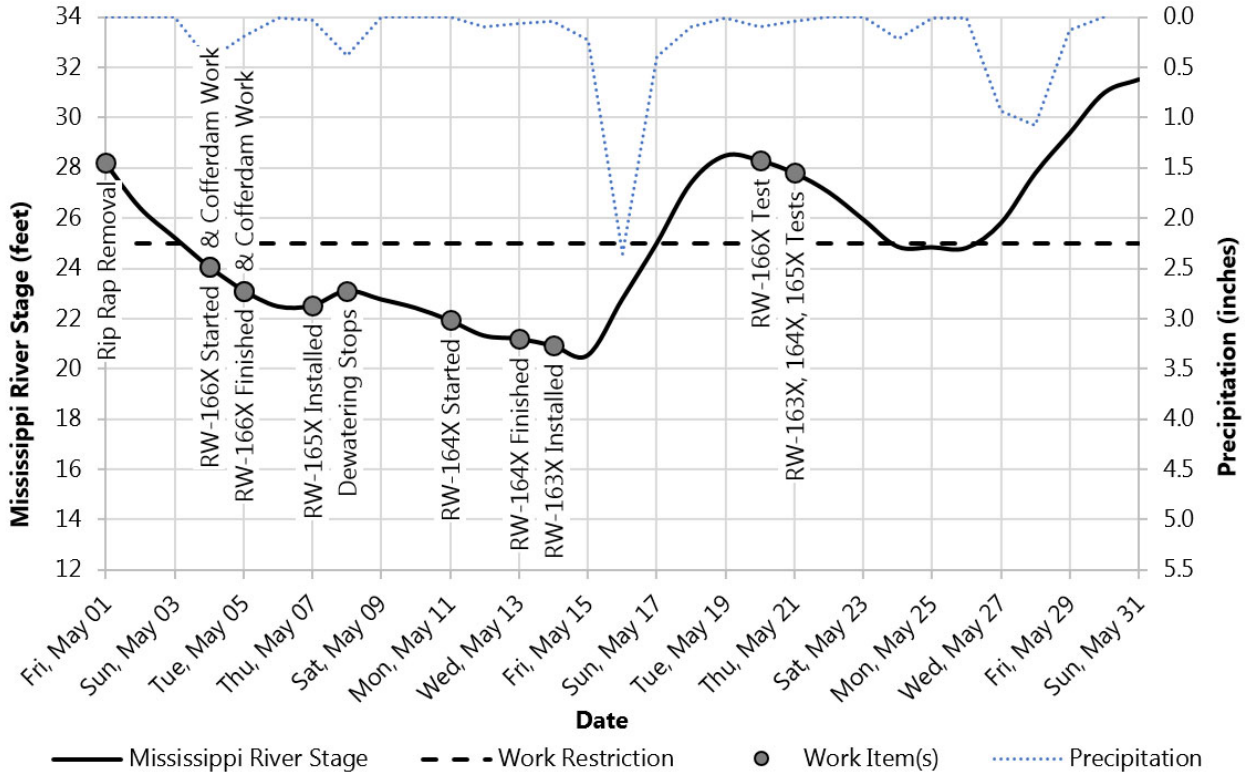
2.1 HSSE Reports

<b>Health/Safety</b>									
The Contractor(s) conduct weekly toolbox safety talks.									
<b>Security</b>									
We have had some issues with local vandals. We are working with local law enforcement to prevent further instances.									
<b>Environment (SWPPP)</b>									
Forms submitted as required									
<b>River Stage Restrictions</b>									
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)							

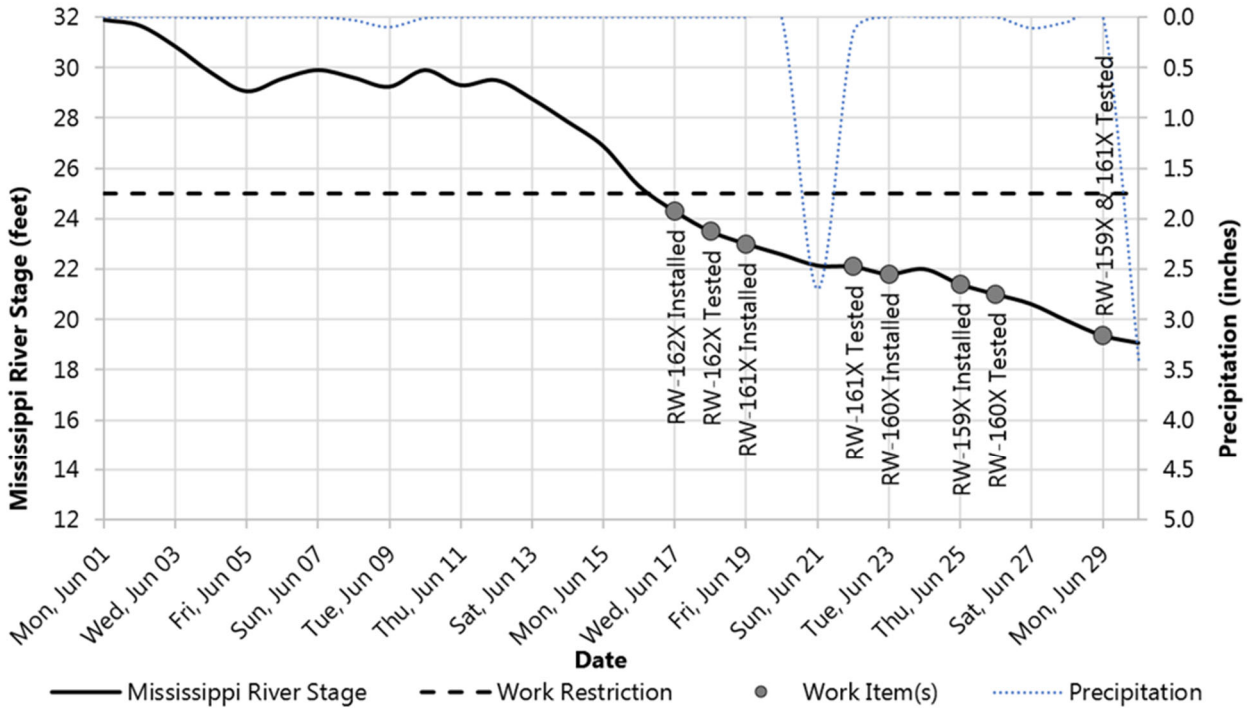
2.2 River Stage History



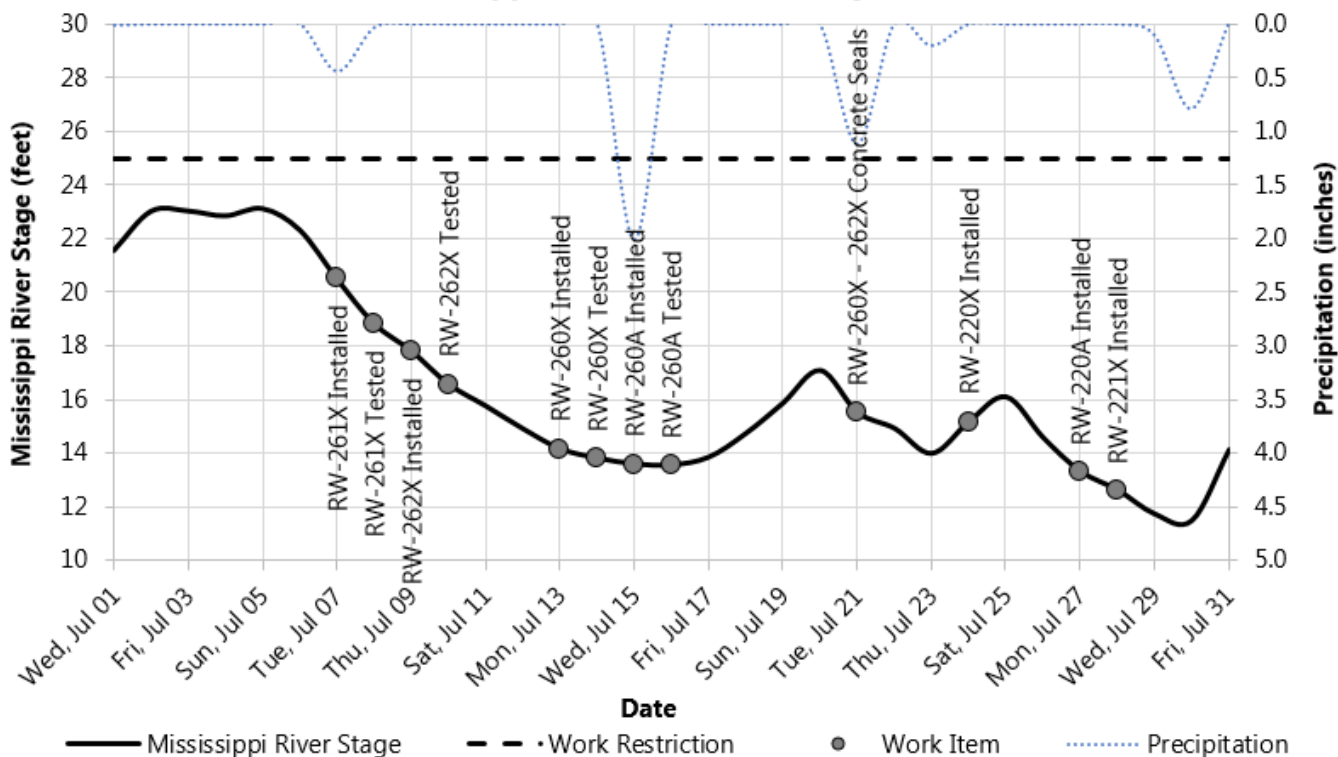
### Mississippi River at St. Louis (May 2020)



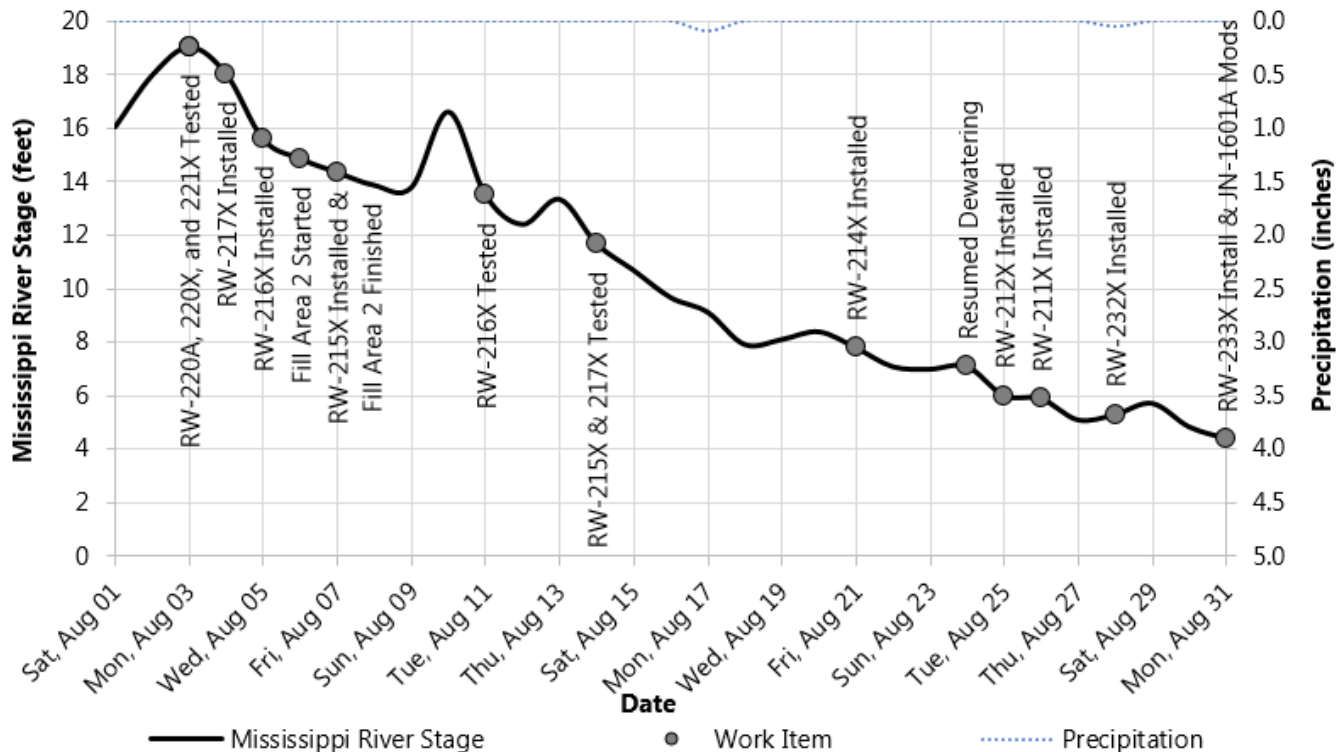
### Mississippi River at St. Louis (June 2020)



### Mississippi River at St. Louis (July 2020)



### Mississippi River at St. Louis (August 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	September 2, 2020
Contract completion date	<i>Final completion January 22, 2021.</i>
Final Walk Through	TBD
Final Acceptance	N/A

##### 3.1.2 Progress

- Contractor has been making close-out submittals.

##### 3.1.3 Property Acquisition

- America's Central Port - Complete

##### 3.1.4 Levee Board Considerations

- None at this time

##### 3.1.5 Submittals

- Submittals are in progress

##### 3.1.6 Change Orders

- Change Order No. 1 to address the lost time and additional effort necessary to work around the unknown 10" gas line utility was approved on November 8, 2020.
- Change Order No. 2 for slag removal at the piezometer locations approved November 24, 2020.
- Change Order No. 3 for time extension was approved December 18, 2020.
- Change Order No. 4 for time extension in progress.
- See Change Order Log attached

##### 3.1.7 QC/QA Activities

- Complete to date

##### 3.1.8 Considerations

- None

##### 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 May 6, 2021.</i>
Final Walk Through	TBD
Final Acceptance	N/A

### 3.2.2 Progress

- The contractor plans to resume work site work in second or third week of March and estimates 4 weeks of uninterrupted work for completion.
- Contractor is coordinating efforts with MESD to remove old pumps and to replace rebuilt pump in the Cahokia Pump Station.

### 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
- Change Order No. 2 approved by FPD Council Board on August 19, 2020
- Change Order No. 3 approved by FPD Council Board on November 9, 2020
- Change Order No. 4 approved by FPD Council Board on February 5, 2021.
- Change Order No. 5 completed on February 26, 2021.
- 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**

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

<b>Original Contract Amount:</b>	\$ 905,000.00
<b>Change Order #1:</b>	\$ 56,869.66
<b>Change Order #1:</b>	\$ 4,872.00
<b>Total Change Order Amount:</b>	\$ 61,741.66
<b>Total Revised Contract Amount:</b>	<b>\$ 966,741.66</b>

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
2	10/28/2020	10/30/2020	\$505,075.51	\$50,507.56	\$454,567.95	\$434,767.95	10/30/2020	\$450,432.05
3	11/13/2020	11/13/2020	\$835,845.80	\$83,584.59	\$752,261.21	\$297,693.26	11/18/2020	\$152,738.79
4	12/11/2020	12/14/2020	\$893,483.22	\$89,348.33	\$804,134.89	\$51,873.68	12/15/2020	\$162,606.77

### Change Request Log

<b>Contractor:</b>	Keller Construction, Inc. 22 Illini Drive Glen Carbon, IL 62034
<b>Project:</b>	Design Deficiency Corrections for East St. Louis, Illinois Flood Protection Project
<b>Bid Package No.:</b>	14A
<b>Big Package Name:</b>	Underseepage Controls from 821+00 to 863+00

<b>Original Contract Amount:</b>	\$ 905,000.00
<b>Change Orders Total:</b>	\$ 61,741.66
<b>Total Revised Contract Amount:</b>	\$ 966,741.66

(Includes Pending Change Orders)  
(Assumes Approval of Pending Change Orders)

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	1	Ameren 10-inch Pipeline	Other	\$ 56,869.66	N/A	N/A	N/A	6.28%	11/8/2020	Approved	Address 10-inch unmarked Ameren pipeline.
2	2	Pizeometer Bollard Slag Removal	Field	\$ 4,872.00	14A.01 14A.09	\$44,000 \$22,000	6.3% 9.5%	0.54%	11/24/2020	Approved	Additional equipment and labor associated with addressing unforeseen slag encountered during installation of pizeometer bollards. Time extension of 18 days.
3	3	Time Extension	Other	\$ -	N/A	\$ -	0.00%	0.00%	12/18/2020	Approved	Contract time extension due to unfavorable ground conditions and weather. Project completion is changed from 12/18/2020 to 1/22/2021.
4	4	Time Extension	Other	\$ -	N/A	\$ -	0.00%	0.00%	3/8/2021		Contract time extension due to unfavorable ground conditions and weather. Project completion is changed from 1/22/2021 to 4/1/2021.

### CONTRACT INVOICE LOG

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

<b>Original Contract Amount:</b>	\$ 4,798,418.20
<b>Change Order #1:</b>	\$ 7,176.00 (2/1/2020)
<b>Change Order #2:</b>	\$ 170,529.06 (8/19/2020)
<b>Change Order #3:</b>	-\$ 97,883.84 (11/9/2020)
<b>Total Change Order Amount:</b>	\$ 79,821.22
<b>Total Revised Contract Amount:</b>	\$ 4,878,239.42

Payment Request No.	Pay Request Date	Pay Request 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	\$4,707,459.22
2	5/7/2020	5/14/2020	\$281,792.87	\$28,179.29	\$253,613.58	\$155,478.60	5/14/2020	\$4,551,980.62
3	6/7/2020	7/22/2020	\$597,279.99	\$59,728.00	\$537,551.99	\$283,938.41	7/23/2020	\$4,268,042.21
4	7/15/2020	7/23/2020	\$776,708.35	\$77,670.85	\$699,037.51	\$161,485.51	7/23/2020	\$4,106,556.70
5	8/7/2020	8/14/2020	\$1,039,513.04	\$103,951.32	\$935,561.72	\$236,524.22	8/17/2020	\$3,870,032.48
6	9/8/2020	9/8/2020	\$1,346,980.73	\$134,698.07	\$1,212,282.66	\$276,720.92	9/9/2020	\$3,763,840.62
7	10/16/2020	10/26/2020	\$2,509,094.48	\$250,909.45	\$2,258,185.03	\$1,045,902.37	10/28/2020	\$2,717,938.26
8	11/12/2020	11/13/2020	\$3,132,599.92	\$313,260.01	\$2,819,339.91	\$561,154.88	11/18/2020	\$2,058,899.54
9	12/10/2020	12/14/2020	\$3,800,863.21	\$380,086.34	\$3,420,776.87	\$601,436.96	12/15/2020	\$1,457,462.58
10	1/28/2021	2/1/2021	\$4,381,672.73	\$438,167.29	\$3,943,505.44	\$522,728.57	2/2/2021	\$934,734.01

### Change Request Log

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

<b>Original Contract Amount:</b>	\$ 4,798,418.20
<b>Change Orders Total:</b>	-\$ 42,287.83
<b>Total Revised Contract Amount:</b>	\$ 4,756,130.37

(Includes Pending Change Orders)  
(Assumes Approval of Pending Change Orders)

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		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.
2	3	New Piezometers, Duckbill Check Valve, and Contract Time Extension	Design, Field, & Other	\$ 170,529.06	N/A	N/A	N/A	3.55%	8/19/2020	Approved	Add 13 piezometers (design change), new check valve (field change), & time extension for high river stage (other change).
3	4	Interior & Exterior 10'x10' Box Culvert Joint Sealants, Removal of 9 Piezometers, and Contract Time Extension	Design, Field, & Other	\$ (97,883.84)	N/A	N/A	N/A	-2.04%	11/9/2020	Approved	Install interior & exterior joint sealants on 10'x10' box culvert joints and dewatering to facilitate installation thereof. Removal of 9 piezometers from change order no. 2. Schedule extension for check valve lead time.
4	11	Contract Time Extension	Other	\$ -	N/A	N/A	N/A	0.00%	2/5/2021	Approved	Time extension (90-days) for critical delays caused by weather (other change)
5	1, 2, 8, 10	Raising discharge of fill area 2 relief wells, Eliminate RW-227A, Desclope 36 relief well abandonments, and relief well footage reconciliation	Design & Field	\$ (122,109.05)	N/A	N/A	N/A	-2.54%	2/26/2021		Adding a total of 20.1-LF of relief well footage for Fill Area 2 Wells (design/field change), Eliminate 75.7-LF of T-Type well for RW-227A (design change), Desclope 36 relief well abandonments (design/field change), and relief well footage reconciliation for D/T-Type wells and obstructed drilling (field change).



Memo to: Board of Directors  
From: Chuck Ewert  
Subject: Budget and Disbursement Reports for January & February 2021  
Date: March 10, 2021

Current Budget Highlights

Attached are the financial statements for January and February 2021 prepared by our fiscal agent, CliftonLarsonAllen. The reports include an accounting of revenues and expenditures for the months ending January 31, 2021 and February 28, 2021, as compared to our fiscal year budget.

Accrued expenditures for the fiscal year beginning on October 1, 2020 thru January 31, 2021 were \$9,767,414 while revenues amounted to \$4,389,908 resulting in a deficit of \$5,377,506. Accrued expenditures for the current fiscal year beginning on October 1, 2020 thru February 28, 2021 were \$10,475,667 while revenues amounted to \$5,324,395 resulting in a deficit of \$5,151,272. A total of \$39,128,293 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 \$1,016,784 for November 2020 were down 2.32% from last year. Monthly sales tax receipts of \$1,207,643 for December 2020 were down .11% (\$1,327) from last year. Receipts continue to be much higher than anticipated, as the area continues to deal with COVID-19. Receipts for the year are down 1.04% from last year.

Monthly Disbursements

Attached is the list of bank transactions for January and February. Total disbursements for January were \$273,059.14 and for February \$775,381.36. Largest payments were to Keller Construction and Wood.

Recommendation: Accept the budget and disbursement reports for January and February 2021.





**SOUTHWESTERN ILLINOIS FLOOD PREVENTION  
DISTRICT COUNCIL**

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

**FOUR MONTHS ENDED JANUARY 31, 2021 AND 2020**





**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, 2021 and 2020, 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, 2021 and 2020, 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 3, 2021

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOUR MONTHS ENDED JANUARY 31, 2021 (Actual)  
FISCAL YEAR ENDING SEPTEMBER 30, 2021 (Budget)**

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Sales Tax Proceeds From Districts	\$ 9,427,500	\$ 9,427,500	\$ 4,277,741	\$ 5,149,759
Interest Income	350,000	350,000	112,167	237,833
Other Contributions	-	-	-	-
Total Revenues	<u>9,777,500</u>	<u>9,777,500</u>	<u>4,389,908</u>	<u>5,387,592</u>
<b>EXPENDITURES</b>				
Current				
Design and Construction				
Engineering Design & Construction	5,719,065	5,719,065	851,417	4,867,648
Management				
Construction	15,258,467	15,258,467	3,122,185	12,136,282
Construction and design by US ACE	500,000	500,000	-	500,000
Total Design and Construction	<u>21,477,532</u>	<u>21,477,532</u>	<u>3,973,602</u>	<u>17,503,930</u>
Professional Services				
Legal & Legislative Consulting	240,000	240,000	14,044	225,956
Financial Advisor	65,000	65,000	3,600	61,400
Bond Underwriter/Conduit Issuer	12,000	12,000	3,795	8,205
Total Professional Services	<u>317,000</u>	<u>317,000</u>	<u>21,439</u>	<u>295,561</u>
Refund of Surplus Funds to County FPD Accounts				
Madison County	503,360	503,360	1,028,206	(524,846)
Monroe County	47,750	47,750	97,832	(50,082)
St. Clair County	448,890	448,890	918,516	(469,626)
Total Refund of Surplus Funds to County	<u>1,000,000</u>	<u>1,000,000</u>	<u>2,044,554</u>	<u>(1,044,554)</u>
Debt Service				
Principal and Interest	9,393,082	9,393,082	3,621,265	5,771,817
Federal Interest Subsidy	-	-	-	-
Total Debt Service	<u>9,393,082</u>	<u>9,393,082</u>	<u>3,621,265</u>	<u>5,771,817</u>
Total Operating Expenses	<u>32,187,614</u>	<u>32,187,614</u>	<u>9,660,860</u>	<u>22,526,754</u>
General and Administrative Costs				
Salaries, Benefits	233,000	233,000	89,997	143,003
Bank Service Charges	1,000	1,000	199	801
Equipment and Software	2,000	2,000	308	1,692
Fiscal Agency Services	35,000	35,000	12,775	22,225
Audit Services	18,000	18,000	-	18,000
Meeting Expenses	1,000	1,000	176	824
Postage/Delivery	1,000	1,000	248	752
Printing/Photocopies	2,000	2,000	451	1,549
Professional Services	10,000	10,000	361	9,639
Supplies	3,000	3,000	218	2,782
Telecommunications/Internet	3,000	3,000	1,150	1,850
Travel	5,000	5,000	155	4,845
Insurance	1,000	1,000	516	484
Total General & Administrative Costs	<u>315,000</u>	<u>315,000</u>	<u>106,554</u>	<u>208,446</u>
Total Expenditures	<u>32,502,614</u>	<u>32,502,614</u>	<u>9,767,414</u>	<u>22,735,200</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(22,725,114)	(22,725,114)	(5,377,506)	17,347,608
OTHER FINANCING SOURCES				
Proceeds From Borrowing	-	-	-	-
NET CHANGE IN FUND BALANCE	<u>\$ (22,725,114)</u>	<u>\$ (22,725,114)</u>	<u>\$ (5,377,506)</u>	<u>\$ 17,347,608</u>

**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 FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
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	<u>12,805,000</u>	<u>12,805,000</u>	<u>4,384,976</u>	<u>8,420,024</u>
<b>EXPENDITURES</b>				
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	<u>2,772,851</u>	<u>2,772,851</u>	<u>2,522,851</u>	<u>250,000</u>
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	<u>12,000</u>	<u>12,000</u>	<u>4,113</u>	<u>7,887</u>
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	<u>898,500</u>	<u>898,500</u>	<u>395,195</u>	<u>503,305</u>
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	<u>(853,711)</u>	<u>(853,711)</u>	-	<u>(853,711)</u>
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	<u>1,000</u>	<u>1,000</u>	<u>484</u>	<u>516</u>
Total General & Administrative Costs	300,000	300,000	83,834	216,166
Total Expenditures	<u>40,963,642</u>	<u>40,963,642</u>	<u>8,274,521</u>	<u>32,689,121</u>
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	<u>\$ (28,158,642)</u>	<u>\$ (28,158,642)</u>	<u>\$ (3,889,545)</u>	<u>\$ 24,269,097</u>

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION  
DISTRICT COUNCIL**

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

**FIVE MONTHS ENDED FEBRUARY 28, 2021 AND 2020**







**CliftonLarsonAllen**

CliftonLarsonAllen LLP  
[www.cliftonlarsonallen.com](http://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 28, 2021 and 2020, 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, 2021 and 2020, 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 3, 2021

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL**  
**GENERAL FUND**  
**STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL**  
**FIVE MONTHS ENDED FEBRUARY 28, 2021 (Actual)**  
**FISCAL YEAR ENDING SEPTEMBER 30, 2021 (Budget)**

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Sales Tax Proceeds From Districts	\$ 9,427,500	\$ 9,427,500	\$ 5,294,525	\$ 4,132,975
Interest Income	350,000	350,000	29,870	320,130
Other Contributions	-	-	-	-
Total Revenues	9,777,500	9,777,500	5,324,395	4,453,105
<b>EXPENDITURES</b>				
Current				
Design and Construction				
Engineering Design & Construction Management	5,719,065	5,719,065	1,059,589	4,659,476
Construction	15,258,467	15,258,467	3,600,800	11,657,667
Construction and design by US ACE	500,000	500,000	-	500,000
Total Design and Construction	21,477,532	21,477,532	4,660,389	16,817,143
Professional Services				
Legal & Legislative Consulting	240,000	240,000	14,501	225,499
Financial Advisor	65,000	65,000	4,500	60,500
Bond Underwriter/Conduit Issuer	12,000	12,000	7,240	4,760
Total Professional Services	317,000	317,000	26,241	290,759
Refund of Surplus Funds to County FPD Accounts				
Madison County	503,360	503,360	1,028,206	(524,846)
Monroe County	47,750	47,750	97,832	(50,082)
St. Clair County	448,890	448,890	918,516	(469,626)
Total Refund of Surplus Funds to County	1,000,000	1,000,000	2,044,554	(1,044,554)
Debt Service				
Principal and Interest	9,393,082	9,393,082	3,621,265	5,771,817
Federal Interest Subsidy	-	-	-	-
Total Debt Service	9,393,082	9,393,082	3,621,265	5,771,817
Total Operating Expenses	32,187,614	32,187,614	10,352,449	21,835,165
General and Administrative Costs				
Salaries, Benefits	233,000	233,000	103,749	129,251
Bank Service Charges	1,000	1,000	245	755
Equipment and Software	2,000	2,000	441	1,559
Fiscal Agency Services	35,000	35,000	15,355	19,645
Audit Services	18,000	18,000	-	18,000
Meeting Expenses	1,000	1,000	176	824
Postage/Delivery	1,000	1,000	248	752
Printing/Photocopies	2,000	2,000	451	1,549
Professional Services	10,000	10,000	361	9,639
Supplies	3,000	3,000	218	2,782
Telecommunications/Internet	3,000	3,000	1,303	1,697
Travel	5,000	5,000	155	4,845
Insurance	1,000	1,000	516	484
Total General & Administrative Costs	315,000	315,000	123,218	191,782
Total Expenditures	32,502,614	32,502,614	10,475,667	22,026,947
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(22,725,114)	(22,725,114)	(5,151,272)	17,573,842
OTHER FINANCING SOURCES				
Proceeds From Borrowing	-	-	-	-
NET CHANGE IN FUND BALANCE	\$ (22,725,114)	\$ (22,725,114)	\$ (5,151,272)	\$ 17,573,842

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FIVE MONTHS ENDED FEBRUARY 28, 2020 (Actual)  
FISCAL YEAR ENDING SEPTEMBER 30, 2020 (Budget)**

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
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>
<b>EXPENDITURES</b>				
Current				
Design and Construction				
Engineering Design & Construction Management	5,250,032	5,250,032	686,486	4,563,546
Construction	20,170,000	20,170,000	46,324	20,123,676
Construction and design by US ACE	<u>2,772,851</u>	<u>2,772,851</u>	<u>2,522,851</u>	<u>250,000</u>
Total Design and Construction	28,192,883	28,192,883	3,255,661	24,937,222
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	<u>12,000</u>	<u>12,000</u>	<u>4,113</u>	<u>7,887</u>
Total Professional Services	374,500	374,500	471,290	(96,790)
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	<u>898,500</u>	<u>898,500</u>	<u>395,195</u>	<u>503,305</u>
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	<u>(853,711)</u>	<u>(853,711)</u>	-	<u>(853,711)</u>
Total Debt Service	10,096,259	10,096,259	4,167,835	5,928,424
Total Operating Expenses	40,663,642	40,663,642	8,763,289	31,900,353
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	<u>1,000</u>	<u>1,000</u>	<u>484</u>	<u>516</u>
Total General & Administrative Costs	300,000	300,000	106,448	193,552
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>

# 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	
<b>2010</b>														
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	
<b>2011</b>														
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	
<b>2012</b>														
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	
<b>2013</b>														
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	
<b>2014</b>														
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	
<b>2015</b>														
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	
<b>2016</b>														
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

## 2017

	Jan	Feb	March	April	May	June	July	August	Sept	October	November	December	Total
Madison	\$415,258	\$430,036	\$504,211	\$491,654	\$526,342	\$520,314	\$491,546	\$503,604	\$498,967	\$498,088	\$515,011	\$590,042	\$5,985,073
St. Clair	\$372,274	\$401,535	\$478,561	\$447,083	\$470,278	\$475,488	\$434,801	\$452,641	\$452,607	\$448,381	\$469,634	\$571,184	\$5,474,466
Monroe	\$41,692	\$40,595	\$46,453	\$46,375	\$48,562	\$48,715	\$46,928	\$47,831	\$49,327	\$49,432	\$48,091	\$57,529	\$571,530
Total Month	\$829,224	\$872,167	\$1,029,226	\$985,112	\$1,045,182	\$1,044,517	\$973,275	\$1,004,076	\$1,000,900	\$995,901	\$1,032,735	\$1,218,755	\$12,031,070
Cumulative Total	\$829,224	\$1,701,391	\$2,730,617	\$3,715,729	\$4,760,911	\$5,805,428	\$6,778,703	\$7,782,779	\$8,783,679	\$9,779,580	\$10,812,315	\$12,031,070	
% change/month	2.57%	1.80%	3.39%	6.14%	7.29%	2.27%	4.29%	7.20%	4.24%	4.89%	5.18%	1.14%	
% change/total	2.57%	2.17%	2.63%	3.54%	4.34%	3.96%	4.01%	4.41%	4.39%	4.44%	4.51%	4.16%	4.16%

## 2018

	Jan	Feb	March	April	May	June	July	August	Sept	October	November	December	Total
Madison	\$443,850	\$446,844	\$534,938	\$504,589	\$559,962	\$545,446	\$513,918	\$523,807	\$504,297	\$520,584	\$529,285	\$582,616	\$6,210,136
St. Clair	\$396,750	\$397,343	\$483,255	\$441,038	\$487,559	\$491,515	\$446,749	\$464,302	\$454,152	\$453,626	\$478,027	\$553,293	\$5,547,610
Monroe	\$43,425	\$40,823	\$48,929	\$47,933	\$54,616	\$50,298	\$49,686	\$48,134	\$49,971	\$53,079	\$48,778	\$55,188	\$590,860
Total Month	\$884,025	\$885,009	\$1,067,122	\$993,560	\$1,102,138	\$1,087,259	\$1,010,353	\$1,036,244	\$1,008,420	\$1,027,289	\$1,056,091	\$1,191,097	\$12,348,606
Cumulative Total	\$884,025	\$1,769,033	\$2,836,155	\$3,829,715	\$4,931,852	\$6,019,112	\$7,029,465	\$8,065,709	\$9,074,129	\$10,101,418	\$11,157,509	\$12,348,606	
% change/month	6.61%	1.47%	3.68%	0.86%	5.45%	4.09%	3.81%	3.20%	0.75%	3.15%	2.26%	-2.27%	
% change/total	6.61%	3.98%	3.87%	3.07%	3.59%	3.68%	3.70%	3.64%	3.31%	3.29%	3.19%	2.64%	2.64%

## 2019

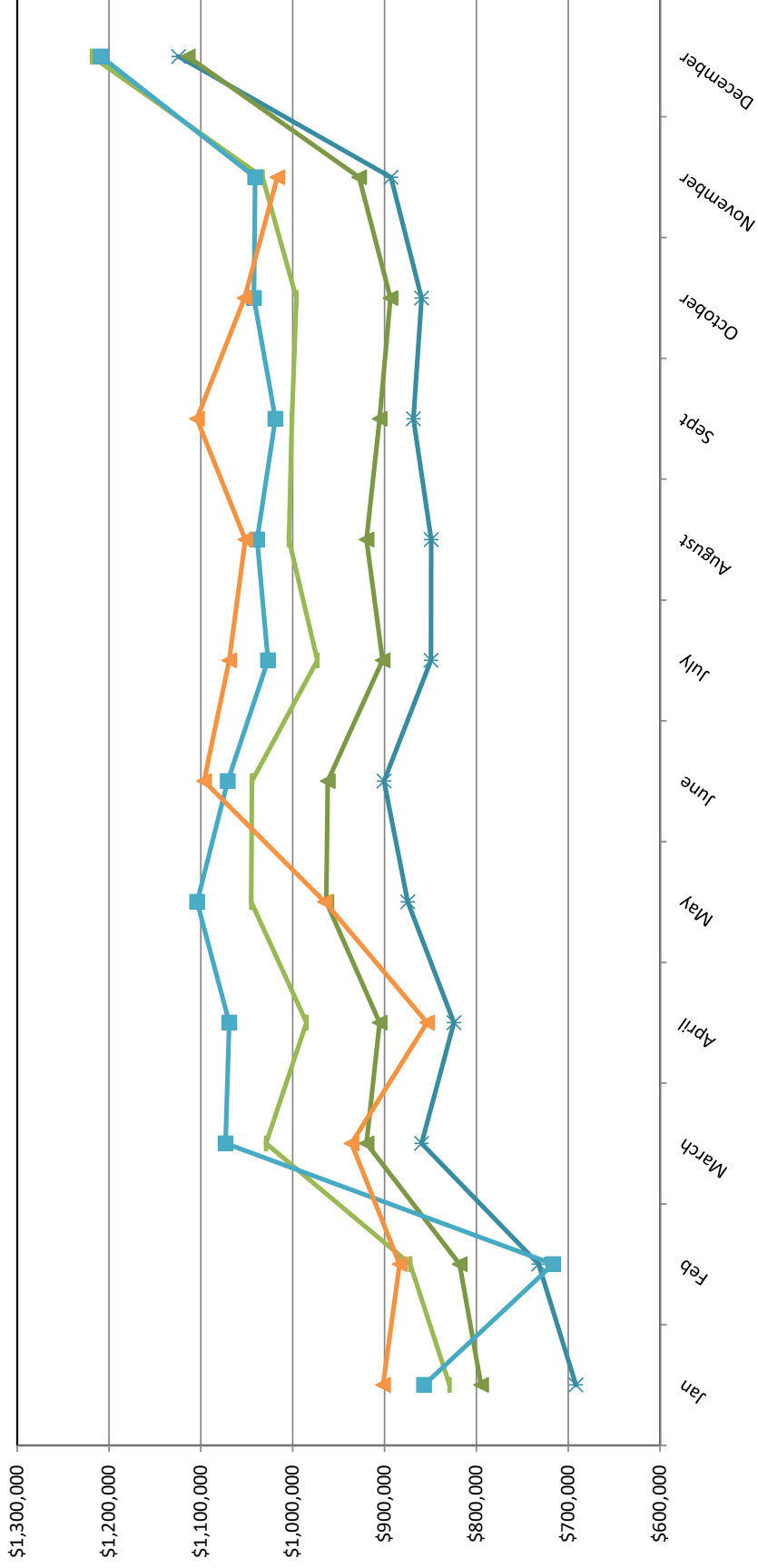
	Jan	Feb	March	April	May	June	July	August	Sept	October	November	December	Total
Madison	\$440,766	\$292,073	\$541,776	\$564,760	\$566,362	\$544,462	\$527,639	\$526,931	\$511,146	\$535,370	\$522,630	\$600,778	\$6,174,691
St. Clair	\$372,163	\$384,592	\$481,112	\$452,586	\$483,774	\$478,864	\$449,788	\$464,817	\$460,785	\$458,317	\$468,266	\$551,365	\$5,506,430
Monroe	\$43,983	\$39,680	\$50,326	\$51,795	\$53,953	\$47,416	\$49,435	\$46,984	\$46,829	\$48,537	\$49,992	\$56,827	\$585,757
Total Month	\$856,912	\$716,345	\$1,073,214	\$1,069,141	\$1,104,088	\$1,070,741	\$1,026,862	\$1,038,732	\$1,018,760	\$1,042,225	\$1,040,888	\$1,208,970	\$12,266,878
Cumulative Total	\$856,912	\$1,573,257	\$2,646,470	\$3,715,611	\$4,819,699	\$5,890,441	\$6,917,303	\$7,956,035	\$8,974,795	\$10,017,020	\$11,057,908	\$12,266,878	
% change/month	-3.07%	-19.06%	0.57%	7.61%	0.18%	-1.52%	1.63%	0.24%	1.03%	1.45%	-1.44%	1.50%	
% change/total	-3.07%	-11.07%	-6.69%	-2.98%	-2.27%	-2.14%	-1.60%	-1.36%	-1.09%	-0.84%	-0.89%	-0.66%	-0.66%

## 2020

	Jan	Feb	March	April	May	June	July	August	Sept	October	November	December	Total
Madison	\$472,182	\$466,118	\$493,289	\$467,218	\$530,655	\$571,977	\$555,247	\$560,776	\$592,392	\$551,653	\$529,715	\$620,174	\$6,411,394
St. Clair	\$385,272	\$377,521	\$396,834	\$341,150	\$386,103	\$473,350	\$463,828	\$442,181	\$461,983	\$450,531	\$438,124	\$529,077	\$5,145,953
Monroe	\$44,081	\$39,874	\$45,921	\$45,337	\$48,466	\$51,284	\$50,068	\$48,676	\$50,084	\$50,322	\$48,945	\$58,392	\$581,449
Total Month	\$901,535	\$883,512	\$936,044	\$853,705	\$965,224	\$1,096,611	\$1,069,143	\$1,051,633	\$1,104,459	\$1,052,506	\$1,016,784	\$1,207,643	\$12,138,797
Cumulative Total	\$901,535	\$1,785,047	\$2,721,090	\$3,574,795	\$4,540,019	\$5,636,629	\$6,705,772	\$7,757,405	\$8,861,864	\$9,914,370	\$10,931,154	\$12,138,797	
% change/month	5.21%	23.34%	-12.78%	-20.15%	-12.58%	2.42%	4.12%	1.24%	8.41%	0.99%	-2.32%	-0.11%	
% change/total	5.21%	13.46%	2.82%	-3.79%	-5.80%	-4.31%	-3.06%	-2.50%	-1.26%	-1.02%	-1.15%	-1.04%	-1.04%

# 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, 2021**

Beginning Bank Balance as of January 1, 2021 **\$ 1,135,375.44**

Receipts

UMB Bank	01/15/2021	Admin Transfer	38,979.64
UMB Bank	01/15/2021	Construction Transfer	241,563.69
Busey Bank	01/31/2021	Interest	239.42

**\$ 280,782.75**

Disbursements

Zoom Video Conferencing	01/03/2021	Meeting	14.99
CliftonLarsonAllen LLP	01/04/2021	Fiscal Agent	2,290.00
AT&T	01/07/2021	Telephone	134.80
Hostgator.com	01/11/2021	Domain	17.99
Columbia Capital	01/12/2021	Financial Advisor	900.00
Wood Environmental	01/13/2021	Construction	215,035.84
Cost Less Copy Center	01/13/2021	Supplies	249.60
USPS	01/14/2021	Postage	134.85
CDW Government	01/14/2021	Equipment & Software	116.39
Olin Winchester, LLC	01/14/2021	Construction	7,800.00
Thomas E Schooley Law Offices	01/18/2021	Legal	486.00
America's Central Port District	01/19/2021	Easement & Legal	6,500.00
City of East St. Louis	01/19/2021	Construction	300.00
North Cahokia Real Estate LLC	01/19/2021	Construction	2,400.00
Husch Blackwell	01/20/2021	Legal	13,958.05
UMB Bank, NA	01/20/2021	Bond Trustee Fee	1,929.20
East-West Gateway Council of Governments	01/25/2021	Supervisor Mgmt	18,212.46
Zoom Video Conferencing	01/25/2021	Meeting	115.57
Adobe	01/25/2021	Software	191.12
UMB Bank, NA	01/25/2021	Bond Trustee Fee	1,865.60
LogMeIn	01/27/2021	Computer Fee	360.93
Busey Bank	01/29/2021	Wire Fee	15.00
Busey Bank	01/29/2021	Wire Fee	15.00
Busey Bank	01/31/2021	Service Fees	15.75

**\$ 273,059.14**

**\$ 1,143,099.05**

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
SUPPLEMENTARY SUPPORTING SCHEDULE  
BANK TRANSACTIONS  
FEBRUARY 28, 2021**

Beginning Bank Balance as of February 1, 2021 **\$ 1,143,099.05**

Receipts

UMB Bank	02/28/2021	Admin Transfer	5,656.20	
UMB Bank	02/28/2021	Construction Transfer	769,378.92	
Busey Bank	02/28/2021	Interest	122.07	
City of East St. Louis	02/18/2021	Construction Match MESD	76,890.00	
				<b>\$ 852,047.19</b>

Disbursements

CliftonLarsonAllen LLP	02/01/2021	Fiscal Agent	4,080.00	
Microsoft Office	02/01/2021	Equipment & Software	106.24	
Keller Construction Inc	02/02/2021	Construction	522,728.57	
Hostgator.com	02/05/2021	Domain	17.99	
Sprague & Urban, Attorneys at Law	02/05/2021	Legal	1,200.00	
AT&T	02/07/2021	Telephone	134.89	
Copemic	02/08/2021	Equipment & Software	27.08	
Wood Environmental	02/09/2021	Construction	208,171.72	
CliftonLarsonAllen LLP	02/19/2021	Fiscal Agent	1,290.00	
UMB Bank, NA	02/19/2021	Bond Trustee Fee	3,445.00	
Columbia Capital	02/24/2021	Financial Advisor	900.00	
Husch Blackwell	02/24/2021	Legal	32,933.70	
S. Schafer Excavating, Inc.	02/25/2021	Construction	300.00	
Busey Bank	02/25/2021	Wire Fee	15.00	
Busey Bank	02/25/2021	Wire Fee	15.00	
Busey Bank	02/26/2021	Wire Fee	15.00	
Busey Bank	02/26/2021	Service Fee	1.17	

**\$ 775,381.36**

**\$ 1,219,764.88**



Memo to: Board of Directors  
From: Chuck Ewert  
Subject: Design and Construction Update  
Date: March 10, 2021

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

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





## Progress Report March 17, 2021

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 <sup>nd</sup> 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 <sup>rd</sup> Submittal	Pending	<b>Dec 15, 2020</b>	<b>Dec 15, 2020</b>	N/A	Apr. 16, 2019
FEMA Comments				Apr. 29, 2019	Jul. 15, 2019
4 <sup>th</sup> Submittal					Jul. 24, 2019
FEMA Approval		Pending	Pending		Nov. 14, 2019



## Authorized Level (~500-Year) Design

---

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

- Bid Package 8
  - Design is complete
  - USACE plans to bid this project in USACE FY2021
  - USACE has requested FPD Council CM support (WIK)
- 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, 14B, & 18A)

- Bid Packages 11
  - Currently being designed
  - **95% Submittal to USACE later this month**
- Bid Package 12
  - Being Designed/Constructed by USACE
  - Land acquisition is underway



## Authorized Level (~500-Year) Design

---

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

- Bid Package 14B
  - Filter Blanket Under I-70 Bridge
  - Construction Postponed until USACE MESD Deep Cutoff Wall Project is complete
  - ROW Acquisition is underway
- Bid Package 18A
  - Pump Station Work in Cahokia, IL
  - Scope is being developed and will be coordinated with USACE.

5

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
- USACE is reviewing our Drilling Program Plan.

6

A presentation by Wood.



## Construction Update

---

- Bid Package 14A
  - Construction is substantially complete
- Bid Package 18
  - Construction is nearly complete
  - **Pipe/manhole work remains**



wood.





Memo to: Board of Directors  
From: Chuck Ewert  
Subject: Fiscal Year 2020 Audit Report and Financial Statements  
Date: March 10, 2021

Attached is the fiscal year 2020 audit report and financial statements prepared by our auditor, Scheffel Boyle. Mr. Michael Brokering of the firm will be at our March 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 2020 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, 2020

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, 2020, 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.

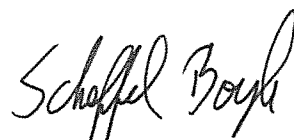
## **Opinions**

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, 2020, 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 9, 2021

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2020

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, 2020. 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 2020.

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, 2020, was an overall deficit of (\$113,970,515), a decrease of \$5,899,859 compared to an overall deficit of (\$108,070,656) as of September 30, 2019.

Total assets and liabilities reflect the issuance of the various bonds to finance the levee improvements in the Illinois counties of Madison, St. Clair, and Monroe.

### Condensed Statement of Net Position (Compared to 2019)

	<u>2020</u>	<u>2019</u>	<u>Difference</u>
Current Assets	\$ 33,630,709	\$ 39,144,804	\$ (5,514,095)
Noncurrent Assets	12,444,261	12,915,960	(471,699)
Total Assets	<u>\$ 46,074,970</u>	<u>\$ 52,060,764</u>	<u>\$ (5,985,794)</u>
Current Liabilities	\$ 10,280,332	\$ 8,406,956	\$ 1,873,376
Long-Term Liabilities	149,765,153	151,724,464	(1,959,311)
Total Liabilities	<u>\$ 160,045,485</u>	<u>\$ 160,131,420</u>	<u>\$ (85,935)</u>
Net Investment in Capital Assets	\$ 954	\$ 1,236	\$ (282)
Restricted	35,544,599	41,541,155	(5,996,556)
Unrestricted (Deficit)	(149,516,068)	(149,613,047)	96,979
Total Net Position (Deficit)	<u>\$ (113,970,515)</u>	<u>\$ (108,070,656)</u>	<u>\$ (5,899,859)</u>
Total Liabilities and Net Position	<u>\$ 46,074,970</u>	<u>\$ 52,060,764</u>	<u>\$ (5,985,794)</u>

### Statement of Activities (Compared to 2019)

	<u>2020</u>	<u>2019</u>	<u>Difference</u>
Revenues			
District Sales Tax	\$ 12,153,947	\$ 12,249,272	\$ (95,325)
Less: Return of Excess Sales Tax to Districts	(3,621,918)	(2,366,976)	(1,254,942)
Reimbursements - East St. Louis	-	768,900	(768,900)
Investment Income	782,444	1,198,962	(416,518)
Total Revenues	<u>\$ 9,314,473</u>	<u>\$ 11,850,158</u>	<u>\$ (2,535,685)</u>
Expenses			
General and Administration	\$ 271,285	\$ 260,666	\$ 10,619
Design and Construction	7,876,789	5,550,195	2,326,594
Professional Services	191,188	108,678	82,510
Interest and Fiscal Charges (Net of Subsidy)	6,875,070	6,385,229	489,841
Total Expenses	<u>\$ 15,214,332</u>	<u>\$ 12,304,768</u>	<u>\$ 2,909,564</u>
Change in Net Position	\$ (5,899,859)	\$ (454,610)	\$ (5,445,249)
Net Position (Deficit) - Beginning of Year	(108,070,656)	(107,616,046)	(454,610)
Net Position (Deficit) - End of Year	<u>\$ (113,970,515)</u>	<u>\$ (108,070,656)</u>	<u>\$ (5,899,859)</u>



Current assets decreased by \$5,514,095 due to expenditure of design and construction activities and debt service payments on bonds.

Noncurrent assets decreased by \$471,699 due to a lower debt service reserve requirement under the Series 2020 bond issue.

Current liabilities increased by \$1,873,376 due to construction payables related to start of 500-year improvements project.

Long-term liabilities decreased by \$1,959,311 due to bond principal payments and bond premium/discount amortization.

District sales tax decreased by \$95,325. 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 \$3,621,918, an increase of \$1,254,942. This increase is due to the 2010 series bond refunding and related debt service savings under the 2020 series bond issue.

Investment income decreased by \$416,518 due to continued reductions in investments balances from construction expenditures and fluctuations in investment income based on financial market conditions.

Overall expenditures increased by \$2,909,564. Design and construction costs for the levee improvements and professional fees increased by \$2,409,104 due to the start of construction under the 500-year improvements project and interest and fiscal charges (net of subsidy) increased due to bond issuance costs on the Series 2020 bond issue. The remaining net increase was due to changes in general and administration.

### **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 \$2,736,171, which is primarily the result of the bond issue and repayment of bonds. The bond issue is reported as other financing sources in the governmental funds but as long-term debt in the statement of net position. 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.

### **General Fund Budgetary Highlights**

Actual General Fund revenues are \$1,404,563 below the final budget amount, actual expenditures are \$50,748,856 above the final budget and other financing sources is \$71,676,031 above the final budget amount. The significant variance in budgeted revenues is due to additional return of excess sales tax to districts as a result of the bond refunding and related debt service savings noted above. The significant variance in budgeted expenditures is due to \$20 million in less design and construction expenditures and \$70 million in refunding of the 2010 series bonds. The significant variance in other financing sources (uses) is due to the Council not budgeting for the 2020 series bond issue.

## **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. In 2020, the Council issued \$60,970,000 of senior revenue bonds for the purpose of refunding the remaining series 2010 revenue bonds. The maturity of the bonds varies through 2041. 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. With COVID-19, estimated sales tax receipts for FY 2021 were reduced by 25%. While sales tax receipts for April and May were 20.15% and 12.58% lower than last year, respectively, receipts for June thru October have been the highest ever for those particular months. For the first ten months of 2020, receipts were only down 1.02% from 2019.

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. On December 15, 2021, the Council made a final submittal to FEMA for accreditation for the Wood River East & West Forks, and Lower Wood River Systems. The Corps of Engineers is completing its work with FEMA on the accreditation for Upper Wood River. All accreditations are anticipated to be received by April 2021.

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 2021 will be a year of continued design, with the completion of two construction packages and the award of two more construction packages with a total estimated cost of \$12 million dollars. With a fund balance of almost \$41 million dollars as of September 30, 2020, 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, 2020

	<u>Governmental Activities</u>
<u>ASSETS:</u>	
Current Assets:	
Cash and Investments	\$ 31,060,578
Accounts Receivable, Net	2,390,836
Reimbursements Receivable - East St. Louis	76,890
Interest Receivable	99,405
Prepaid Expenses	3,000
Total Current Assets	<u>\$ 33,630,709</u>
Noncurrent Assets:	
Investments - Bond Reserve	\$ 11,905,077
Reimbursements Receivable - East St. Louis	538,230
Capital Assets, Net of Accumulated Depreciation	954
Total Noncurrent Assets	<u>\$ 12,444,261</u>
Total Assets	<u>\$ 46,074,970</u>
<u>LIABILITIES AND NET POSITION:</u>	
Current Liabilities:	
Accounts Payable	\$ 4,118,339
Accrued Interest	2,741,993
Bonds Payable	3,420,000
Total Current Liabilities	<u>\$ 10,280,332</u>
Noncurrent Liabilities:	
Bonds Payable (Net of Current Portion)	<u>\$ 149,765,153</u>
Total Liabilities	<u>\$ 160,045,485</u>
Net Position:	
Net Investment in Capital Assets	\$ 954
Restricted for:	
Capital Projects	21,991,746
Debt Service	1,647,776
Bond Reserve	11,905,077
Unrestricted (Deficit)	<u>(149,516,068)</u>
Total Net Position (Deficit)	<u>\$ (113,970,515)</u>
Total Liabilities and Net Position	<u>\$ 46,074,970</u>

See accompanying notes to the basic financial statements.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2020

<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</u>
			<u>Program Revenues</u>			<u>Primary Government</u>
Primary Government						
Governmental Activities:						
General and Administrative	\$ 271,285	\$ -	\$ -	\$ -	\$ (271,285)	
Design and Construction	7,876,789	-	-	-	(7,876,789)	
Professional Services	191,188	-	-	-	(191,188)	
Interest and Fiscal Charges (Net of Subsidy)	6,875,070	-	-	-	(6,875,070)	
Total Governmental Activities	<u>\$ 15,214,332</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (15,214,332)</u>	

General Revenues:	
District Sales Tax	\$ 12,153,947
Less: Return of Excess Sales Tax to Districts	(3,621,918)
Investment Income	782,444
Total General Revenues	<u>\$ 9,314,473</u>
Changes in Net Position	
Net Position (Deficit) - Beginning	\$ (5,899,859)
Net Position (Deficit) - Ending	<u>(108,070,656)</u>
	<u>\$ (113,970,515)</u>

See accompanying notes to the basic financial statements.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
BALANCE SHEET - GOVERNMENTAL FUND  
SEPTEMBER 30, 2020

ASSETS	
Cash and Investments	\$ 42,965,655
Accounts Receivable, Net	2,390,836
Interest Receivable	99,405
Prepaid Expenses	<u>3,000</u>
Total Assets	<u>\$ 45,458,896</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	
Liabilities:	
Accounts Payable	<u>\$ 4,118,339</u>
Deferred Inflows of Resources:	
Unearned Revenue - Sales Tax	<u>\$ 826,326</u>
Fund Balance:	
Nonspendable	\$ 3,000
Restricted	38,286,593
Unassigned	<u>2,224,638</u>
Total Fund Balance	<u>\$ 40,514,231</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 45,458,896</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, 2020

Total governmental fund balance	\$ 40,514,231
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.	826,326
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.	615,120
Capital assets used in the governmental activities are not financial resources and, therefore are not reported in the funds.	954
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	(3,420,000)
Bonds payable - noncurrent	(149,765,153)
Accrued Interest	<u>(2,741,993)</u>
Net position (deficit) of governmental activities	<u>\$ (113,970,515)</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, 2020

REVENUES:	
District Sales Tax	\$ 12,068,248
Less: Return of Excess Sales Tax to Districts	(3,527,145)
Reimbursements - East St. Louis	76,890
Investment Income	<u>782,444</u>
Total Revenues	<u>\$ 9,400,437</u>
EXPENDITURES:	
Current:	
General and Administrative	\$ 271,003
Design and Construction	7,876,789
Professional Services	191,188
Debt Service:	
Principal	73,480,000
Interest	7,785,567
Bond Issuance Costs	367,262
Less: Federal Interest Subsidy	<u>(259,311)</u>
Total Expenditures	<u>\$ 89,712,498</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	\$ (80,312,061)
OTHER FINANCING SOURCES (USES):	
Refunding Bond Issuance, Par Value	\$ 60,970,000
Refunding Bond Discount	(211,497)
Refunding Bond Premium	<u>10,917,528</u>
Total Other Financing Sources (Uses)	<u>\$ 71,676,031</u>
NET CHANGE IN FUND BALANCE	\$ (8,636,030)
FUND BALANCE:	
Beginning of Year	<u>49,150,261</u>
End of Year	<u>\$ 40,514,231</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, 2020

Net change in fund balance - total governmental funds \$ (8,636,030)

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. (9,074)

Proceeds from reimbursements receivable is revenue in the governmental funds, but the proceeds reduces reimbursements receivable in the statement of net position. (76,890)

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. (282)

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:

Bond issuance (net of bond discount/premium)	(71,676,031)
Principal payments	73,480,000
Amortization of bond premiums and discounts	430,342
Changes in accrued interest	588,106

Change in net position of governmental activities \$ (5,899,859)

See accompanying notes to the basic financial statements.



SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020

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, 2020

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, 2020

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 money market mutual funds, U.S. Treasury securities, Agency securities, 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, 2020, the Council's estimated return of excess sales tax to Districts and allowance for doubtful accounts was \$834,399.

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, 2020

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, 2020

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. The Council does not have committed funds at September 30, 2020.

**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, 2020.

**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, 2020. 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, 2020

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.

N. Implementation of GASB Statement No. 88

As of October 1, 2019, the Council adopted GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The implementation of this standard is to improve the information that is disclosed in the notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The additional disclosures required by this standard are included in Note 6.

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, 2020

NOTE 2. CASH AND INVESTMENTS (CONT'D)

As of September 30, 2020, the carrying value of the Council's cash was \$1,176,374 and the total bank balances were \$1,196,315.

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	946,315
Uncollateralized	-
Total	\$ 1,196,315

As of September 30, 2020, the Council had the following investments:

Investment Type	Cost	Fair Value
Repurchase Agreement	\$ 6,194,424	\$ 6,194,424
Money Market Mutual Funds	18,688,325	18,688,325
Treasury Bills	8,383,817	8,370,187
Agency Securities	8,557,383	8,536,345
Total	\$ 41,823,949	\$ 41,789,281

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:

Investment Type	Fair Value	Investment Maturities (in Years)			
		<1	1-5	6-10	>10
Repurchase Agreement	\$ 6,194,424	\$ -	\$ -	\$ -	\$ 6,194,424
Money Mkt Mutual Funds	18,688,325	18,688,325	-	-	-
U.S. Treasury Securities	8,370,187	8,370,187	-	-	-
Agency Securities	8,536,345	3,541,727	2,999,410	1,995,208	-
Total	\$ 41,789,281	\$ 30,600,239	\$ 2,999,410	\$ 1,995,208	\$ 6,194,424

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020

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 \$18,688,325 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, 2020, 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, 2020, 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	14.82%
Money Market Mutual Fund		
Fidelity Institutional Money Market		
Treasury Portfolio - Class III	18,688,325	44.72%
U.S. Treasury Securities		
Treasury Bills	5,298,467	12.68%
Treasury Notes	3,071,715	7.35%
Agency Securities		
Federal Farm Credit Bank	2,365,603	5.66%



SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020

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, 2020:

Investment Type	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	18,688,325	-	-	18,688,325
U.S. Treasury Securities	8,370,187	-	-	8,370,187
Agency Securities	-	8,536,345	-	8,536,345
	<u>\$ 33,252,936</u>	<u>\$ 8,536,345</u>	<u>\$ -</u>	<u>\$ 41,789,281</u>

Level 1 Fair Value Measurements

The fair value of the repurchase agreement, money market mutual funds, and U.S. Treasury securities 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, 2020, the balance on the reimbursements receivable is \$615,120.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020

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	\$ 11,059	\$ 282	\$ -	\$ 11,341
Software	1,477	-	-	1,477
Subtotal	<u>\$ 12,536</u>	<u>\$ 282</u>	<u>\$ -</u>	<u>\$ 12,818</u>
Net Capital Assets	<u>\$ 1,236</u>	<u>\$ (282)</u>	<u>\$ -</u>	<u>\$ 954</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 5.9% for fiscal year 2020.

In fiscal year 2020, these bonds were refunded with the issuance of 2020 Series Senior Bonds.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020

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.

Series 2020 Senior Bonds

On February 4, 2020, Southwestern Illinois Development Authority on behalf of the Council issued \$60.970 million in senior revenue bonds to provide funds to refund the 2010 series bonds. The proceeds were set aside in escrow to pay the refunded bonds. These bonds are payable from a pledge of the sales tax revenues from Madison, St. Clair, and Monroe County Flood Prevention Districts. \$7.625 million were issued as term bonds and \$53.345 million were issued as serial bonds. There was an economic gain from the refunding of \$11,393,754.

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%, refunded					
in full in 2020					
	\$ 42,370,000	\$ -	\$ 42,370,000	\$ -	\$ -
Series B Bonds					
Dated November 23, 2010					
7.03%, refunded in full					
in 2020					
	9,050,000	-	9,050,000	-	-
Series C Bonds					
Dated November 23, 2010					
7.23%, refunded in full					
in 2020					
	21,130,000	-	21,130,000	-	-
Bond Discount	(326,699)	-	(326,699)	-	-
Bond Premium	187,248	-	187,248	-	-
Total Series 2010	<u>\$ 72,410,549</u>	<u>\$ -</u>	<u>\$ 72,410,549</u>	<u>\$ -</u>	<u>\$ -</u>

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Amount Due in One Year</u>
<u>Series 2015</u>					
Series A Bonds Dated December 30, 2015 3.625% to 3.875%, payable in varying amounts through 2041	\$ 27,705,000	\$ -	\$ -	\$ 27,705,000	\$ -
Series B Bonds Dated December 30, 2015 2.00% to 5.00%, payable in varying amounts through 2041	55,075,000	-	535,000	54,540,000	630,000
Bond Discount	(981,610)	-	(52,628)	(928,982)	-
Bond Premium	<u>1,210,525</u>	<u>-</u>	<u>153,116</u>	<u>1,057,409</u>	<u>-</u>
Total Series 2015	<u>\$ 83,008,915</u>	<u>\$ -</u>	<u>\$ 635,488</u>	<u>\$ 82,373,427</u>	<u>\$ 630,000</u>
<u>Series 2020</u>					
Senior Bonds Dated February 4, 2020 3.00% to 5.00%, payable in varying amounts through 2036	\$ -	\$ 60,970,000	\$ 395,000	\$ 60,575,000	\$ 2,790,000
Bond Discount	-	(211,497)	(9,272)	(202,225)	-
Bond Premium	<u>-</u>	<u>10,917,528</u>	<u>478,577</u>	<u>10,438,951</u>	<u>-</u>
Total Series 2020	<u>\$ -</u>	<u>\$ 71,676,031</u>	<u>\$ 864,305</u>	<u>\$ 70,811,726</u>	<u>\$ 2,790,000</u>
Total Bonds Payable	<u>\$ 155,419,464</u>	<u>\$ 71,676,031</u>	<u>\$ 73,910,342</u>	<u>\$ 153,185,153</u>	<u>\$ 3,420,000</u>

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020

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

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

Year Ending September 30:	Principal	Interest	Total
2021	\$ 3,420,000	\$ 5,973,082	\$ 9,393,082
2022	3,630,000	5,844,782	9,474,782
2023	3,845,000	5,704,732	9,549,732
2024	4,075,000	5,548,732	9,623,732
2025	4,355,000	5,352,082	9,707,082
2026-2030	26,500,000	23,234,785	49,734,785
2031-2035	35,615,000	16,368,739	51,983,739
2036-2040	43,005,000	7,974,001	50,979,001
2041	18,375,000	234,300	18,609,300
Total	<u>\$ 142,820,000</u>	<u>\$ 76,235,235</u>	<u>\$ 219,055,235</u>

NOTE 7. FUND BALANCES

Governmental fund balances reported on the fund financial statements at September 30, 2020 include the following:

Nonspendable - Prepaid Expenses	\$ 3,000
Restricted - Capital Projects	21,991,746
Restricted - Debt Service	4,389,770
Restricted - Bond Reserve	11,905,077
Unassigned	<u>2,224,638</u>
Total	<u>\$ 40,514,231</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, 2023, 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.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2020

NOTE 9. CONSTRUCTION COMMITMENTS

Outstanding construction commitments were approximately \$12,700,000 at September 30, 2020.

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, 2020.

NOTE 11. UNCERTAINTY - COVID 19

On March 11, 2020, the World Health Organization declared the outbreak of coronavirus (COVID-19) a pandemic. As a result, economic uncertainties have arisen and the potential financial impact is unknown at this time.

NOTE 12. SUBSEQUENT EVENTS

The effect of subsequent events on the financial statements has been evaluated through February 9, 2021, which is the date the financial statements were available to be issued. Management is not aware of any subsequent events which would require recognition or disclosure in the financial statements.

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, 2020

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>ACTUAL OVER (UNDER) BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<b>REVENUES:</b>				
Sales Tax Proceeds From Districts	\$ 12,455,000	\$ 12,455,000	\$ 12,068,248	\$ (386,752)
Less: Return of Excess Sales Tax to Districts	(2,000,000)	(2,000,000)	(3,527,145)	(1,527,145)
Reimbursements - East St. Louis	-	-	76,890	76,890
Investment Income	350,000	350,000	782,444	432,444
Total Revenues	<u>\$ 10,805,000</u>	<u>\$ 10,805,000</u>	<u>\$ 9,400,437</u>	<u>\$ (1,404,563)</u>
<b>EXPENDITURES:</b>				
Current:				
General and Administrative	\$ 298,000	\$ 298,000	\$ 271,003	\$ (26,997)
Design and Construction	28,192,883	28,192,883	7,876,789	(20,316,094)
Professional Services	374,500	374,500	191,188	(183,312)
Debt Service:				
Principal	3,695,000	3,695,000	73,480,000	69,785,000
Interest	7,254,970	7,254,970	7,785,567	530,597
Bond Issuance Costs	-	-	367,262	367,262
Less: Federal Interest Subsidy	(853,711)	(853,711)	(259,311)	594,400
Capital Outlay	2,000	2,000	-	(2,000)
Total Expenditures	<u>\$ 38,963,642</u>	<u>\$ 38,963,642</u>	<u>\$ 89,712,498</u>	<u>\$ 50,748,856</u>
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	<b>\$ (28,158,642)</b>	<b>\$ (28,158,642)</b>	<b>\$ (80,312,061)</b>	<b>\$ (52,153,419)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding Bond Issuance, Par Value	\$ -	\$ -	\$ 60,970,000	\$ 60,970,000
Refunding Bond Discount	-	-	(211,497)	(211,497)
Refunding Bond Premium	-	-	10,917,528	10,917,528
Total Other Financing Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,676,031</u>	<u>\$ 71,676,031</u>
<b>NET CHANGE IN FUND BALANCE</b>	<b><u>\$ (28,158,642)</u></b>	<b><u>\$ (28,158,642)</u></b>	<b><u>\$ (8,636,030)</u></b>	<b><u>\$ 19,522,612</u></b>
FUND BALANCE, BEGINNING OF YEAR			<u>49,150,261</u>	
FUND BALANCE, END OF YEAR			<u><u>\$ 40,514,231</u></u>	

See accompanying notes to the required supplementary information.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
SEPTEMBER 30, 2020

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.

NOTE 2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The general fund had expenditures that exceeded the appropriations by \$50,748,856, which were funded by fund balance. The excess was the result of the refunding of the series 2010 revenue bonds.





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, 2020, 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.

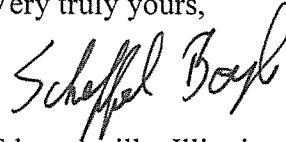
A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the Council's internal control to be significant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

**Finding 2020-01: 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,

A handwritten signature in black ink, appearing to read "Scheffel Boyk". The signature is written in a cursive style with a large, looping initial 'S'.

Edwardsville, Illinois  
February 9, 2021



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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, 2020. 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 July 27, 2020. 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. As described in Note 1 to the financial statements, the Council changed accounting policies related to debt and long-term liability disclosures by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, during the year ended June 30, 2020. 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 9, 2021.

*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.

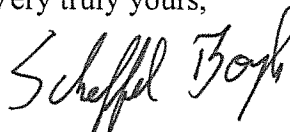
Other Matters

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,

A handwritten signature in black ink, appearing to read "Scheffel Boyd". The signature is written in a cursive, flowing style.

Edwardsville, Illinois

February 9, 2021

**SOUTHWESTERN ILLINOIS**

Year End: September 30, 2021

GASB 34 Journal Entries

80495

Date: 10/1/2019 To 9/30/2021

Prepared by	Reviewed by	A and A	Principal
MTB 1/27/2021			

AJE

Number	Date	Account No	Name	Debit	Credit
AJE 01	9/30/2020	112000	ACCOUNTS RECEIVABLE		468,679.70
AJE 01	9/30/2020	411000	TAX PROCEEDS - MADISON CO	511,145.75	
AJE 01	9/30/2020	411100	TAX PROCEEDS - ST CLAIR	460,785.20	
AJE 01	9/30/2020	411200	TAX PROCEEDS - MONROE CO	46,828.75	
AJE 01	9/30/2020	557005	RETURN OF EXCESS SALES TAX - YEAR-EN		550,080.00
To reverse PY September sales tax received in December, net of allowance					
AJE 02	9/30/2020	112000	ACCOUNTS RECEIVABLE	270,059.98	
AJE 02	9/30/2020	411000	TAX PROCEEDS - MADISON CO		592,392.46
AJE 02	9/30/2020	411100	TAX PROCEEDS - ST CLAIR		461,982.97
AJE 02	9/30/2020	411200	TAX PROCEEDS - MONROE CO		50,083.55
AJE 02	9/30/2020	557005	RETURN OF EXCESS SALES TAX - YEAR-EN	834,399.00	
To record CY September sales tax received in December					
AJE 03	9/30/2020	125000	INTEREST RECEIVABLE		810.89
AJE 03	9/30/2020	451000	INTEREST INCOME - BOND PROCEEDS	810.89	
To adjust accrued interest receivable to calculation.					
AJE 04	9/30/2020	200005	RETAINAGE PAYABLE		164,518.94
AJE 04	9/30/2020	551075	CONSTRUCTION	164,518.94	
To adjust retainage payable to actual.					
AJE 05	9/30/2020	551020	SUPERVISOR MGT SERVICES		15,001.43
AJE 05	9/30/2020	551071	ENGINEERING DESIGN & CONSTR MGT.	15,001.43	
To reclass payment sent to Wood in error that was applied against future bills.					
AJE 06	9/30/2020	111500	CASH & INVESTMENTS -TRUSTEE	140,660.16	
AJE 06	9/30/2020	140000	BOND RESERVE		140,660.16
To adjust bond reserve to calculation.					
				<b>2,444,210.10</b>	<b>2,444,210.10</b>

Net Income (Loss) (5,899,859.12)

**SOUTHWESTERN ILLIN**

Year End: September 30, 2021

Fund journal entries

Date: 10/1/2019 To 9/30/2021

Prepared by	Reviewed by	A and A	Principal
MTB 1/27/2021			

OJE

Number	Date	Account No	Name	Debit	Credit
OJE 01	9/30/2020	120000	NOTE RECEIVABLE		692,010.00
OJE 01	9/30/2020	165500	EQUIPMENT AND FURNITURE		12,293.31
OJE 01	9/30/2020	166500	SOFTWARE		1,478.28
OJE 01	9/30/2020	169000	ACCUMULATED DEPRECIATION	12,536.00	
OJE 01	9/30/2020	205500	ACCRUED LIABILITIES	3,330,098.87	
OJE 01	9/30/2020	210000	DEFERRED SALES TAX REVENUE		835,399.70
OJE 01	9/30/2020	211000	BOND LIABILITY S/T	3,695,000.00	
OJE 01	9/30/2020	211017	PREMIUM ON BOND - SERIES 2010	187,247.74	
OJE 01	9/30/2020	272010	BONDS PAYABLE - A	39,210,000.00	
OJE 01	9/30/2020	272012	BONDS PAYABLE - B	9,050,000.00	
OJE 01	9/30/2020	272014	BONDS PAYABLE - C	21,130,000.00	
OJE 01	9/30/2020	272017	DISCOUNT ON BONDS PAYABLE - SERIES 20		326,699.56
OJE 01	9/30/2020	272018	DISCOUNT ON BONDS PAYABLE - SERIES A		495,226.15
OJE 01	9/30/2020	272019	PREMIUM ON BONDS PAYABLE - SERIES B 20	1,210,524.95	
OJE 01	9/30/2020	272020	DISCOUNT ON BONDS PAYABLE - SERIES B		486,383.50
OJE 01	9/30/2020	272021	BONDS PAYABLE - SERIES A 2015	27,705,000.00	
OJE 01	9/30/2020	272022	BONDS PAYABLE - SERIES B 2015	54,540,000.00	
OJE 01	9/30/2020	300250	NONSPENDABLE		3,000.00
OJE 01	9/30/2020	300500	RESTRICTED		3,380,377.00
OJE 01	9/30/2020	300750	COMMITTED		2,100,000.00
OJE 01	9/30/2020	320000	UNASSIGNED		151,739,162.97
OJE 01	9/30/2020	320500	INVESTED IN CAPITAL ASSETS	1,622.91	
To adjust to beginning fund balance.					
OJE 02	9/30/2020	210000	DEFERRED SALES TAX REVENUE		85,699.28
OJE 02	9/30/2020	210000	DEFERRED SALES TAX REVENUE	94,773.00	
OJE 02	9/30/2020	411000	TAX PROCEEDS - MADISON CO	81,246.71	
OJE 02	9/30/2020	411100	TAX PROCEEDS - ST CLAIR	1,197.77	
OJE 02	9/30/2020	411200	TAX PROCEEDS - MONROE CO	3,254.80	
OJE 02	9/30/2020	557005	RETURN OF EXCESS SALES TAX - YEAR-EN		94,773.00
To adjust deferred sales tax to actual.					
OJE 03	9/30/2020	120000	NOTE RECEIVABLE	76,890.00	
OJE 03	9/30/2020	470000	REIMBURSEMENTS - CITY OF ESL		76,890.00
To reclass ESL note receivable payment for fund accounting.					
OJE 04	9/30/2020	169000	ACCUMULATED DEPRECIATION	281.78	
OJE 04	9/30/2020	564001	DEPR & AMORT ALLOWABLE		281.78
To reclass capital asset activity for fund accounting.					







Memo to: Board of Directors  
From: Chuck Etwert  
Subject: Corps of Engineers Update  
Date: March 10, 2021

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 March Corps of Engineers Update by Tracey Kelsey.

## Metro East Projects, IL

### Project Status

#### East St Louis

- Deep Cutoff Wall
  - Panel production continues – Approximately 55% complete
  - Continue working on the jet grout proposal to close windows in wall
- WIK efforts continue for BP 11 (design), BP 14, BP 18 (construction)
- Next USACE contract award for Bid Package 12 Phase 1 is scheduled for Aug 16, 2021
  - ROW Certification provided February 17, 2021
- MVS continues design efforts on relief wells and toe drain
- Continued coordination for additional required real estate acquisition – including TRRA

#### Mel Price

- Reach 1 Relief Wells
  - Contract award date is April 1, 2021
- Reach 2 Relief Wells
  - 95% design complete
  - Both ROW Certification and contract award scheduled for early FY22



## Metro East Projects, IL

### Project Status

#### Wood River

- FY21 Milestones – contract awards all contingent on receiving Right-of-Way Certification therefore all dates are TBD
- WR recently informed that there will be an estimated 2 – 4 month delay in ROW Certification
- Contract awards remain at high risk, but PDT continues to look opportunities to award
  - Bid Package 8
  - Relief Well #1
  - Pumps Stations
- PDT continues design efforts on remaining features (RW#2-56 RWs and RW#3-44 RWs)

#### Prairie du Pont/Fish Lake

- Waiting on review of drilling plan

