



SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
BOARD OF DIRECTORS MEETING

**March 15, 2023 7:30 am**

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

1. Call to Order  
*Debra Moore, President*
2. Roll Call  
*Max Merz, Secretary/Treasurer*
3. Approval of Minutes of January 18, 2023
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  
*Jon Omgig, WSP USA Environment & Infrastructure Inc.*
8. Amendment to Utility Relocation Agreement – Village of Roxana USACE BP #8  
*Randy Cook, WSP USA Environment & Infrastructure Inc.*
9. 2022 Annual Audit  
*Michael Brokering, Scheffel Boyle*
10. Update from Corps of Engineers  
*Hal Graef, U.S. Army Corps of Engineers*

AGENDA

11. Public Comment

Executive Session – (if necessary)

12. Other Business

13. Adjournment

**Next Meeting: May 17, 2023**

## MINUTES

### SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL BOARD OF DIRECTORS MEETING January 18, 2023

The regular meeting of the Board of Directors was held at the Metro-East Park and Recreation District Office, 104 United Drive, Collinsville, Illinois at 7:30 a.m. on Wednesday January 18, 2023.

#### Members in Attendance

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

#### Members Absent

Isabelle Crockett, St. Clair County Flood Prevention District  
Aaron Metzger, Monroe County Flood Prevention District

#### Others in Attendance

Chuck Etwert, SW Illinois FPD Council  
Randy Cook, WSP USA Environment & Infrastructure Inc.  
Mike Feldmann, U.S. Army Corps of Engineers  
David Human, Jr., Husch Blackwell LLP  
Jennifer Kengouskiy, U.S. Army Corps of Engineers  
Jay Martin, WSP USA Environment & Infrastructure Inc.  
Kevin Williams, Wood River Drainage & Levee District

#### **Call to order**

President Debra Moore noted the presence of a quorum and called the meeting to order at 7:34 a.m.

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

Mr. Brinkman – Present  
Mr. Conrad – Present  
Mr. Metzger – Present  
Dr. Moore – Present  
Mr. Parks - Present  
Mr. Schwind – Present

A quorum was present.

**Approval of Minutes of November 16, 2022**

Dr. Moore asked for a motion to approve the minutes of the Board meeting held on November 16, 2022. A motion was made by Mr. Conrad seconded by Mr. Schwind to approve the minutes of the Board meeting held on November 16, 2022. Mr. Merz 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 – absent  
Dr. Moore – Aye  
Mr. Parks – Aye  
Mr. Schwind – Aye

The motion was approved.

**Public Comment on Pending Agenda Items**

Dr. Moore asked if there were any comments from the public on any agenda item on today's agenda. There were no comments.

**Program Status Report**

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

He briefly highlighted recent changes to the status of the Authorized Level Projects.

**500-Year Authorized Level Status**

Wood River Levee System

Bid Package 8 is under construction (by USACE) and WSP has completed the relief well construction oversight. Coordination is underway for the relocation of the Village of Roxana's



wastewater treatment plant force main which was found to be in conflict with the construction. This will be discussed later in the meeting as a separate item. WSP will bring a contract modification for the construction oversight work at a later date when the total construction involvement is completed.

WSP is still awaiting response to their November 17, 2021 letter requesting approval for the FPD Council to construct another work-in-kind project (Bid Package 9). USACE continues to indicate a response is nearly complete.

On January 13<sup>th</sup>, WSP resubmitted responses to requests for additional information regarding the second Wood River WIK request, which now stands at \$1,948,785.47.

Lastly, USACE has updated its total project cost for Wood River from \$85,290,000 in 2018 to now \$107,471,000. Hopefully, the majority of this increase will be offset by a new reduced total project cost estimate for MESD/East St. Louis, which is expected soon. Our non-federal share will increase for Wood River to meet the 35% non-federal share requirement. Alternatives such as another WIK project or a cash payment at the completion of all construction will be evaluated.

### MESD Levee System

WSP continues to work with USACE and Keller Construction on review of submittals and requests for information (RFIs) on Bid Package 11. USACE has provided response on all RFIs and Submittals that have been sent their way. A few of the RFIs and USACE responses have resulted in Keller having to revise shop drawings and work with their suppliers/fabricators to get revised estimates for critical path construction materials. They are now hoping for a project mobilization date in the first half of February. The reviews and approvals have delayed this project that was awarded last August.

Land acquisition from Terminal Railroad Association (TRRA) is still ongoing; once complete, Bid Package 14B will be issued to USACE for Biddability, Constructability, Operability, Environmental and Sustainability (BCOES) review. It is possible that with the Corps' reduced estimate for the East St. Louis/MESD System this project may be shifted to the Corps to construct.

Bid Package #18A – Wood continues to wait for comments regarding the draft flow study report submitted to USACE on June 14<sup>th</sup>. Preliminary estimated construction cost is \$8,800,000. This amount has been included in all future Council construction estimates.

USACE has issued comments on WSP's first WIK and LERRDs submittals. WSP responded to all WIK comments in early December and is still working with our land acquisition partners to address the remaining LERRDs comments. The total LERRDs amount requested for credit is \$1,733,030.54.

### Prairie Du Pont/Fish Lake Levee Systems

WSP is currently working on the 65% design submittal for Bid Package 15, which is anticipated to be submitted to USACE by April.

Subsurface drilling for Bid Packages 16 and 17 drilling is still ongoing and anticipated to be finished within the next few weeks.

Mr. Etwert indicated he met with the Madison County Finance Committee, who after a brief presentation regarding the operations of the FPD Council, approved the Council's FY 2023 budget.

He also indicated that fliers regarding FEMA's updated flood map open houses were being provided at today's meeting. He attended the open house meeting for Monroe County the previous night and it was very well attended as a result of numerous public announcements on the radio and television. Meetings were also scheduled in Madison and St Clair Counties. He indicated that it will be probably two years before the maps are finalized.

Dr. Moore asked for a motion to accept the Program Status Report for January 2023. A motion was made by Mr. Parks to accept the Program Status Report for January 2023. Mr. Brinkman seconded the motion. Mr. Merz 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 - absent  
Dr. Moore – Aye  
Mr. Parks – Aye  
Mr. Schwind – Aye

The motion was approved unanimously.

### **Budget Update and Approval of Disbursements**

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

He noted the financial statements for November and December 2022 prepared by our fiscal agent, CliftonLarsonAllen. The reports include an accounting of revenues and expenditures for the months ending November 30, 2022 and December 31, 2022, as compared to the according fiscal year budget.

Accrued expenditures for the new fiscal year beginning on October 1, 2022 thru November 30, 2022 were \$7,228,554 while revenues amounted to \$2,847,957 resulting in a deficit of \$4,380,597.

Accrued expenditures for the new fiscal year beginning on October 1, 2022 thru December 31, 2022 were \$7,546,345 while revenues amounted to \$4,293,446 resulting in a deficit of \$3,252,899.

A total of \$49,762,151 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 \$1,420,268 for September 2022 were up 5.20% from last year. Monthly sales tax receipts of \$1,428,206 for October 2022 were up 6.05% from last year. Receipts for the year are up 7.17% from last year. Each county had the highest receipts ever for the months of September and October.

He indicated, a comparison of October 2020 to October 2022, reflected an increase in receipts of almost 40%. The “Leveling the Playing Field Act” has raised revenues from \$12 million dollars a year to almost \$17 million dollars a year. This increase in funds should allow the Council to complete the Authorized Level projects.

He also provided the bank transactions for November and December. Total disbursements for November were \$399,709.87 and for December \$318,001.32, with the largest payments being to WSP.

Copies of each transaction were available for viewing.

Dr. Moore asked for a motion to accept Mr. Etwert’s budget reports and disbursements for November & December 2022. A motion was made by Mr. Schwind, seconded by Mr. Brinkman to accept the budget reports and approve the disbursements for November & December 2022.

Mr. Merz 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 - absent
- Dr. Moore – Aye
- Mr. Parks – Aye
- Mr. Schwind – Aye

The motion was approved unanimously.

## **Design and Construction Update**

Dr. Moore called on Jay Martin, WSP USA Environment & Infrastructure Inc., to provide an update report.

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

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

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

- Bid Package 8 (Relief wells & a pump station)

Design is complete – project is being constructed by USACE

- Bid Package 9 (1 large seepage berm in Roxanna)

USACE is preparing the Engineering Documentation Report (EDR)

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

- Bid Package 11 (Relief wells & a pump station)

Pre-construction submittals are underway

- Bid Packages 12 (relief wells)

Being Designed/Constructed by USACE

- Bid Package 14A (riverside clay cap and cutoff trench)

USACE is reviewing closeout documentation

- 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 18 (relief wells, pipe & pump station modifications)

USACE is reviewing closeout documentation

- Bid Package 18A (pump station & pipe replacement)

Report submitted to USACE on June 14, 2022

Ultimately USACE will need to approve this as a WIK project

Working on providing USACE backup documentation as needed

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

- Drilling is complete
- Working on environmental permits
- Received USACE comments on 35% design (BP15)
- Responded to USACE comments (BP15)
- Working on 65% design (BP15)

There was brief discussion regarding the type of relief wells being proposed for the Prairie Du Pont/Fish Lake area. It was indicated that there would be two pump stations built and both “T” type and “D” type relief wells would be utilized depending on their location.

Dr. Moore asked for a motion to accept the Design and Construction Update. A motion was made by Mr. Parks with a second by Mr. Schwind, to accept the WSP USA Environment & Infrastructure Inc. Design and Construction Update.

Mr. Merz 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 - absent  
Dr. Moore – Aye  
Mr. Parks – Aye  
Mr. Schwind – Aye

The motion was approved unanimously.

**Utility Relocation Agreement – Village of Roxanna USACE BP #8**

Dr. Moore asked Mr. Cook to explain this item.

Prior to him beginning, Mr. Etwert explained that he had provided an updated memo which included the Village of Roxanna bid results.

Mr. Cook explained during construction of Bid Package 8, the Corps of Engineers’ contractor (Magruder Construction) located a utility pipeline belonging to the Village of Roxana’s wastewater treatment plant that is in conflict with the proposed Bid Package 8 pump station force main piping. After evaluating several options, an emergency relocation of the Village’s utility is necessary to construct Bid Package 8, as approved by both USACE and IDNR.

Husch Blackwell is currently working on an opinion of compensability (required by the Corps), after which USACE will review and agree if appropriate. The final decision on compensability will determine whether the costs for relocation are eligible for LERRDs credit. At this time a favorable decision is expected.

The Village has been cooperative in helping to find a solution to this utility conflict. The Village is bidding the relocation work, which will be performed by their contractor since they own the utility to be moved. Bids were opened on January 16, 2023.

There were two bidders:

Kamadulski	\$116,000.00
Haier	\$138,000.00

This item is being brought to the Council in January since waiting for approval at the FPD Council’s March meeting would further delay the construction of Bid Package 8 and push the contractor closer to spring rise of the Mississippi River.

He asked the Board to authorize \$138,000 (the higher bid just in case) plus ten percent for contingencies for a total of \$151,800.00

Mr. Etwert explained this was a joint effort by the Village of Roxanna, the Corps of Engineers, and the Council to keep the project moving forward.

Dr. Moore asked for a motion to authorize the Chief Supervisor to enter into a utility relocation agreement with the Village of Roxanna for the relocation of a utility pipeline, which is in conflict with the USACE Bid Package #8 pump station force main piping, at a cost not to exceed \$151,800.00 and subject to the USACE agreeing the relocation is eligible for LERRDs credit.

A motion was made by Mr. Parks with a second by Mr. Brinkman, to authorize the Chief Supervisor to enter into a utility relocation agreement with the Village of Roxanna for the relocation of a utility pipeline, which is in conflict with the USACE Bid Package #8 pump station force main piping, at a cost not to exceed \$151,800.00 and subject to the USACE agreeing the relocation is eligible for LERRDs credit..

Mr. Merz 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 - absent  
Dr. Moore – Aye  
Mr. Parks – Aye  
Mr. Schwind – Aye

The motion was approved unanimously.

### **Corps of Engineers Update**

Dr. Moore asked Mr. Feldmann to provide the report from the Corps.

Mr. Feldmann highlighted his PowerPoint® presentation, which was included in the agenda package to illustrate his remarks. His presentation focused on the status of the Metro East Projects.

He first showed a couple of photos of the Mel Price construction and the East St. Louis Deep Cut Off Wall just recently completed and then provided the following update:

### **METRO EAST LEVEE SYSTEM PROGRAM UPDATE**

#### **MEL PRICE SEGMENT OF UPPER WOOD RIVER**

##### **Reach 1 Relief Well**

4 existing Relief Wells/55 new relief Wells – Awarded 3June 21

All wells installed

Punch list items being addressed

### **Reach 2 Relief Well**

16 existing Relief Wells/25 new relief Wells – Awarded 8Aug22

Contractor providing pre-construction submittals

Tree clearing activities ongoing

Recent public inquiries with respect to eagles nest in area  
(inactive nest in reach 2)

Contractors are aware and adhering to buffer zones

### **Complete Mitigation**

FY23

Mitigation credit purchase is complete

Will coordinate with USFWS and IDNR to review/document  
the Mitigation requirements. Anticipate late summer 2023

### **OMRR&R Payment to WTDLD**

Compensation to LD offset additional O&M expenses  
Late FY24 or early FY25

Payment pending sufficient funds following completion of all  
construction and mitigation work

Possible use of project funds for Interim Operating Plan (IOP)

### **Project Close Out**



All documents archived; financial close out

## **WOOD RIVER**

### **Bid Package 8 contract**

1 Pump Station/22 Relief Wells – Awarded 4Nov21

Some delays in getting materials

Utility relocation identified (outfall structure force main discharge pipe and Roxanna's WWTP line). Sec 408 not required

### **Relief Well #1 contract**

24 Relief Wells – Awarded 2Dec21

All wells installed

Additional time needed for pump tests and turf establishment

### **Pump Stations contract**

PS #2 and #3 along Canal Rd – Awarded 28Sep22

Contractor expected to mobilize 1Mar23

### **Relief Well #2/Ditch Work contract**

55 Relief wells plus ditch work to convey the water to the WR PS - TBD

USACE provided Alt Ditch conceptual alignment on 19Dec22

All USACE work paused pending decision of FPD/WRDLD about Potential Alternative Ditch alignment (betterment)

Awaiting ROW Certification and additional funding

### **Relief Well #3 contract**

30 Relief Wells – TBD

Awaiting ROW Certification and additional funding

### **Pump Station Modification contract**

Mods to WR and Hawthorne PSs – Sep 2023

Seek confirmation of no design changes based upon RW#2/Ditch  
Work alignment prior to solicitation

### **Berm**

Vice PS/RW at Roxanna – TBD

FPD requested to design/construct via WIK

### **Mitigation**

For BP-8 (maybe berm)

Plan is to purchase credits when berm is at 65% level of design

### **WIK #2**

For BP-8 design, other

Received Fall 2022, but insufficient information to process

Awaiting complete submittal

### **Total Project Cost**

Update to TPC – 12Dec22

\$107,471,000 (Dec 2022); \$85,290,000 (Oct 2018)

Next step is Change Control Board to seek Agency decision

## **EAST ST. LOUIS**

### **Cutoff Wall/Jet Grout**

MESD Stations 973+00 to 1020+00 – Awarded 14Nov19

Construction complete 4Oct22, substantially complete 23Nov22

Final completion expected Spring '23 – establishment of turf

USACE Team currently reviewing as-builts

### **BP-12 Ph1**

106 D-Type Relief Wells – Awarded 26Aug21

Well installation and development complete as of Dec22

Additional site grading, turf establishment, and pump testing of 36 RWs to be completed in Spring '23

USACE received request for materials surcharge – HQ to decide

### **BP-12 Ph2**

43 T-Type Relief Wells (Ph2 and Ph3) – Award: 1<sup>st</sup> Qtr FY 24

Approx. 65% design

In coordination with IDOT, TRRA, Veolia, Alton-Southern

### **BP-14C**

North Flank Berms – Award: 4<sup>th</sup> Qtr FY24

Approx. 65% design

USACE informed that previously-identified dredge material may Be unavailable and/or unsuitable. Need approx. 115k Y.

**LERRDs\***

Land, Easements, ROW, Relocations and Disposal

Requests No. 1 received 02Jun22 being reviewed and processed

**WIK Credit Requests**

BP-14A and 18

Additional information for requests No. 3-6 received 07Dec22  
Currently being reviewed

**WIK BP-11\***

Relief Wells

USACE response to RFI/Submittals complete

**WIK BP 18A\***

Phillips reach PS

USACE reviewing flow analysis to determine potential cost share

**Total Project Cost**

Update to TPC – Jan 2023

Not expected to exceed current estimate; hence, not expected to  
Require higher echelons of review/certification

\*Recommend WIK/LERRDs credit requests be submitted at regular intervals, vice waiting to the end of the project.

## **PRAIRIE DU PONT AND FISH LAKE**

### **Bid Package 15 coordination**

Pump Station and underseepage controls - TBD

Continue coordination with WSP on BP-15 Responses to 30% review comments posted to Dr. Checks (15Dec22)

Reference 2017 Contributed Funds Agreement (BP-15)

### **Future Bid Package coordination**

TBD

Anticipate future Contributed Funds Agreement for each BP

Utility relocation identified (outfall structure force main discharge pipe and Roxanna's WWTP line). Sec 408 not required

### **Environmental Assessment**

TBD

The applicant is to submit a revised/supplemental/updated EA for the Entire project on the modified design (at least 65% design or greater)

May need to have the area surveyed for T&E species, HTRW and or Cultural resources

Need to specify source of borrow material

Supp EA to be reviewed within the Section 408 program

Dr. Moore thanked Mr. Feldmann 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. Brinkman with second by Mr. Schwind on the motion.

Mr. Merz 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 - absent  
Dr. Moore – Aye  
Mr. Parks – Aye  
Mr. Schwind – Aye

The motion was approved unanimously.

**Public Comment**

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

Dr. Moore asked to adjourn the public session and convene an executive session regarding personnel under Open Meetings Act 5 ILCS 120/2 (c) (1) for the purpose of discussing personnel matters. She asked the public individuals present to exit the room and indicated the public was welcomed to stay for when the public session was reconvened.

Mr. Schwind made a motion at 8:00 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. Parks. It was indicated that all Board members should be present, along with Chuck Etwert. Mr. Merz 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 - absent  
Dr. Moore – Aye  
Mr. Parks – Aye  
Mr. Schwind – Aye

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

Dr. Moore asked, if there were no additional comments regarding the extension of the Chief Supervisor of Construction and the Works Employment Agreement, for a motion to adjourn the executive session and reconvene the public session.

Mr. Conrad made a motion to adjourn the executive session and reconvene the public session at 8:11 a.m. Mr. Parks seconded the motion. Mr. Merz 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 - absent  
Dr. Moore – Aye  
Mr. Parks – Aye  
Mr. Schwind – Aye

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

Dr. Moore invited all those remaining back into the room.

Dr. Moore indicated all members who went into closed session were in attendance.

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

Dr. Moore 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 five percent increase to an annual salary of \$165,452 beginning January 16, 2023 and a five percent increase to \$173,724 beginning January 16, 2024, 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. Conrad, with a second by Mr. Schwind to authorize the extension of the Employment Agreement with the Chief Supervisor of Construction and the Works for two years, with a five percent increase to an annual salary of \$165,452 beginning January 16, 2023 and a five percent increase to \$173,724 beginning January 16, 2024, 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.

Mr. Merz 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 - absent  
Dr. Moore – Aye  
Mr. Parks – Aye  
Mr. Schwind – Aye

The motion was approved unanimously.

The Board congratulated Mr. Etwert, and he 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 Authorized Level of Protection.

### **Other Business**

Dr. Moore asked if there was any other business. There was none.

### **Adjournment**

Dr. Moore asked to adjourn the meeting. A motion was made by Mr. Parks and seconded by Mr. Brinkman.

Mr. Merz 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 - absent  
Dr. Moore – Aye  
Mr. Parks – Aye  
Mr. Schwind – Aye

The motion was approved unanimously.

Respectfully submitted,

Max Merz,  
Secretary/Treasurer, Board of Directors





Memo to: Board of Directors  
From: Chuck Etwert  
Subject: Program Status Report for March 2023  
Date: March 13, 2023

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

### Wood River Levee System

Bid Package 8 is under construction by USACE. Coordination with the Village of Roxanna is near completion for the relocation of their wastewater treatment plant force main that was found to be in conflict with a construction feature in Bid Package 8. Husch Blackwell has completed their favorable opinion of compensability, which USACE has approved. The FPD Council Board approved entering into a relocation agreement at the January 2023 meeting, but the Village has indicated that the relocation costs would be higher than initially thought. There is a separate agenda item for the revised relocation agreement. At a future meeting, WSP will bring a contract modification for work associated with Bid Package 8 construction oversight that occurred at the end of 2022, for the ongoing utility relocation effort, and for future construction involvement requested for Bid Package 8.

Relief Well Package 2 land acquisition coordination with landowners, USACE, and stakeholders is ongoing.

Relief Well Package 3 land acquisition continues with completion anticipated in early 2023.

We have finally received a response to our November 17, 2021 letter requesting approval for the FPD Council to construct another work-in-kind project (Bid Package 9). The Corps' engineering documentation report (EDR) regarding the change from a relief well/pump station solution to the seepage berm solution has recently been approved. However, the Integral Determination Report (IDR) must be revised to include this feature of work for the costs to be fully eligible for WIK credit under our Project Partnership Agreement (PPA). The IDR is largely a formality at this point and expected to take about 6 months to be completed.

Operating under the existing Memorandum of Understanding (MOU) from 2014, WSP took advantage of the warm weather earlier this month and began site surveying of the Bid Package 9 area so that design, and ultimately construction, can begin as soon as possible. As a reminder, Bid Package 9 is a relatively small project consisting of a single seepage berm and detention pond near Canal Road and IL-111 South Roxanna. Preliminary estimated construction cost is \$2,000,000.

WSP submitted a revised WIK Request No. 2 on January 13, 2023, which addressed the USACE comments to the prior submittal. WIK Request No. 2 submittal is for \$1,980,961.47.

On October 17, 2022, USACE has approved our first LERRDs submittal in the amount of \$696,876.85.

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

### MESD Levee System

Construction on Bid Package 11 began in late February/early March. WSP and the general contractor, Keller Construction, continue to work through pre-construction submittals for later phases of work on the project.

Land acquisition from Terminal Railroad Association (TRRA) is still ongoing; once complete, Bid Package 14B will be issued to USACE for Biddability, Constructability, Operability, Environmental and Sustainability (BCOES) review. It is possible that with the Corps' reduced estimate for the East St. Louis/MESD System this project may be shifted to the Corps to construct.

Land acquisition for the USACE-designed and constructed Bid Package 14C is anticipated to begin early this year and includes several large parcels of agricultural land along the north flank of MESD in Madison County, IL, near South Roxana and Edwardsville. Coordination with landowners along the Bid Package 14C area (north flank of MESD) has started in order to obtain right-of-entry agreements for cultural surveys for that project. USACE is designing the Bid Package 14C project and the FPD Council and MESD are responsible for LERRDs.

WSP is assisting MESD in finding suitable seepage berm material for use on Bid Package 14C, which USACE is going to construct. (Finding suitable borrow is a LERRDs requirement.) WSP has obtained samples of potential borrow source materials and awaiting lab results at this time.

Bid Package 18A – Wood is waiting for comments regarding the draft flow study report submitted to USACE on June 14<sup>th</sup>. Preliminary estimated construction cost is \$8,800,000.

WSP has responded to all USACE WIK comments regarding requests #3, #4, #5, and #6.

On February 2<sup>nd</sup>, USACE issued a letter approving \$1,261,422.83 of LERRDs credit, with comments regarding other LERRDs expenses. WSP is working with land acquisition partners to address the remaining LERRDs comments. The total LERRDs amount requested for credit was \$1,733,030.54.

Work In-Kind Credit Requests #3, #4, #5 & #6 submitted to USACE total \$12,023,679.85

Work In-Kind credit of \$12,415,405.70 has been approved to date for the MESD Levee System.

#### Prairie Du Pont/Fish Lake Levee Systems

WSP is currently working on the next design submittal for Bid Package 15, which is anticipated to be submitted to USACE this summer. All the soil borings WSP was able to obtain access are now complete; however, a handful of relief well borings on one landowner's property remain uncompleted due to an impasse with the owner.

Since WSP was unable to take advantage of the permitting that USACE had already completed for the PDP/FL project, WSP has been working to prepare a new Environmental Assessment (EA) for submittal to USACE later this month. Additionally, coordination with the Illinois EPA and various other agencies will be necessary since so much time has passed since the Corps completed the same efforts in 2012

With construction of Bid Package 11 beginning, WSP's Monthly Construction Progress Report will again be provided in your Board packet.





Southwestern Illinois Flood Prevention District Council  
c/o Charles Ewert  
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 2023**

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WSP Project No. 563170001  
Period Ending Date: March 8, 2023

*Date of Issue: March 9, 2023*

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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 11** is composed of the construction of underseepage controls in the Metro-East Sanitary District Levee System, from station 774+00 to 889+00. This includes modification of an existing levee pump station and outlet works, appurtenant erosion control, installation of relief wells, modification and abandonment of existing relief wells and collector systems, and drainage ditches or conduits of conveyance thereof.

### 1.2 Key Contacts / People

Program Manager	Jay Martin, PE, 615.957.2127 <a href="mailto:jay.martin@wsp.com">jay.martin@wsp.com</a>
Project Manager	Jon Omgig, AICP, 636.795.7696 <a href="mailto:jon.omvig@wsp.com">jon.omvig@wsp.com</a>
Engineer of Record (Civil)	Randy Cook Jr., PE, 618.530.5658 <a href="mailto:randy.cook@wsp.com">randy.cook@wsp.com</a>
Engineer of Record (Geotechnical)	Mary Knopf, PE, 502.333.4391 <a href="mailto:mary.knopf@wsp.com">mary.knopf@wsp.com</a>
Resident Project Representative	Trevor Coons, 314.496.3098 <a href="mailto:trevor.coons@wsp.com">trevor.coons@wsp.com</a>
Construction Coordinator	Dalton Brookshire, 618.401.7359 <a href="mailto:dalton.brookshire@wsp.com">dalton.brookshire@wsp.com</a>
Construction Inspector	Jeffery Johnson, 618.250.1670 <a href="mailto:jeffery.johnson@wsp.com">jeffery.johnson@wsp.com</a>

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

### 2.1 HSSE Reports

<b>Health/Safety</b>		
The Contractor(s) conducts daily toolbox safety talks.		
<b>Security</b>		
Nothing to report this month		
<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:		
<b>Bid Package</b>	<b>River Stage</b>	<b>River Elevation</b>
11	14.6 / 25 (depending on work area)	404.58 (St. Louis)

## 3. PROJECT STATUS UPDATE

### 3.1 Bid Package 11

#### 3.1.1 Calendar

Bid Date:	August 9, 2022
Contract executed	September 7, 2022
Schedule received	Not yet received
Anticipated start of field activities	December 2022
Start of field activities	February 22, 2023
Contract completion date	<i>Final completion December 12, 2023</i>
Final Walk Through	TBD
Final Acceptance	N/A

#### 3.1.2 Progress

- USACE reviewing RFI's, PCN's, and submittals that have already been reviewed by CM team and Engineer(s) of Record.
- Contractor began to mobilize equipment on February 22, 2023. On February 27, 2023, they began physical work removing fence for access to the GCED 1X Pump Station, and then worked down the project alignment removing additional fence for access to other construction elements.
- On February 1, 2023, a subcontractor (Payne), saw cut the concrete lid from the top of the existing GCED 1X pump station walls. They also made some cuts to facilitate the removal of



an adjacent retaining wall and concrete ditch. They plan to return once additional shoring and excavation efforts have been completed.

- WSP has identified relief well contract overlap between BP12 and BP11 pertaining to abandonments and installation. The currently recognized overlaps have been identified and sent to USACE for their confirmation. The changes in the scope will be documented with the first change order.
- The first change order will also include cost changes for a switch from medium-duty to heavy-duty on the four (4) Flap Gates at the GCED 1X outfall structure.
- WSP is working on an addendum to the contractor's Care of Water Plan, to allow them to work when the river stage is between 14.6-ft and 25-ft if they monitor river and groundwater conditions and can demonstrate the ability to maintain control the groundwater relative to their work.

### 3.1.3 Property Acquisition

- No acquisition was necessary for this bid package

### 3.1.4 FPD Council Board of Directors Considerations

- None at this time

### 3.1.5 Submittals

- Submittals are in progress

### 3.1.6 Change Orders

- None at this time. Awaiting USACE response on relief well overlaps to complete the first Change Order.

### 3.1.7 QC/QA Activities

- Complete to date

### 3.1.8 Other Considerations

- None at this time

### 3.1.9 Payment Progress

- First Payment to the Contractor was made on February 28, 2023.
- 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>	11
<b>Bid Package Name:</b>	Underseepage Controls from 774+00 to 889+00, GCED 1X Pump Station/Outfall

<b>Original Contract Amount:</b>	\$ 11,665,066.40
<b>Total Change Order Amount:</b>	\$ 0.00
<b>Total Revised Contract Amount:</b>	\$ 11,665,066.40

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	2/15/2023	2/17/2023	\$355,768.14	\$35,576.81	\$320,191.33	\$320,191.33	2/28/2023	\$11,344,875.07



Memo to: Board of Directors  
From: Chuck Ewert  
Subject: Budget and Disbursement Reports for January & February 2023  
Date: March 13, 2023

Current Budget Highlights

Attached are the financial statements for January 2023 and February 2023 prepared by our fiscal agent, CliftonLarsonAllen. The reports include an accounting of revenues and expenditures for the months ending January 31, 2023 and February 28, 2023, as compared to the according fiscal year budget.

Accrued expenditures for the fiscal year beginning on October 1, 2022 thru January 31, 2023 were \$8,144,964 while revenues amounted to \$5,785,164 resulting in a deficit of \$2,359,801.

Accrued expenditures for the fiscal year beginning on October 1, 2022 thru February 28, 2023 were \$8,806,399 while revenues amounted to \$7,352,169 resulting in a deficit of \$1,454,229.

A total of \$49,762,151 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 \$1,488,941 for November were up 6.84% from last year. Receipts of \$1,647,973 for December were up 2.48% from last year. Receipts for the year \$16,971,845 were up 6.67% from last year. Each county had the highest monthly receipts ever for the ninth consecutive month.

Monthly Disbursements

Attached are bank transactions for January 2023 and February 2023. Total disbursements for January were \$598,618.65, with the largest payment being to WSP. Total disbursements for February were \$661,434.76 with the largest payments being to Keller Construction Inc. and WSP.

Recommendation: Accept the budget and disbursement reports for January & February 2023.



**SOUTHWESTERN ILLINOIS FLOOD PREVENTION  
DISTRICT COUNCIL**

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

**FOUR MONTHS ENDED JANUARY 31, 2023 AND 2022**





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, 2023 and 2022, in accordance with accounting principles generally accepted in the United States of America. Management is also responsible for the accompanying financial forecast of Southwestern Illinois Flood Prevention District Council, which comprises the forecasted statements of revenues and expenditures for the year ending September 30, 2023, and the related summary of significant assumptions in accordance with guidelines for the presentation of financial forecast established by the American Institute of Certified Public Accountants (AICPA). 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 historical financial statements or the financial forecast 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 historical financial statements and this financial forecast.

The forecasted results may not be achieved as there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and these differences may be material. We assume no responsibility to update this report for events and circumstances occurring after the date of this report.

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, the historical financial statements and the financial forecast 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, 2023 and 2022, 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 cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

St. Louis, Missouri  
February 5, 2023



**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOUR MONTHS ENDED JANUARY 31, 2023 (Actual)  
FISCAL YEAR ENDING SEPTEMBER 30, 2023 (Budget)**

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Sales Tax Proceeds From Districts	\$ 17,491,333	\$ 17,491,333	\$ 5,640,592	\$ 11,850,741
Interest Income	100,000	100,000	144,571	(44,571)
Other Contributions	-	-	-	-
Total Revenues	<u>17,591,333</u>	<u>17,591,333</u>	<u>5,785,164</u>	<u>11,806,169</u>
<b>EXPENDITURES</b>				
Current				
Design and Construction				
Engineering Design & Construction Management	5,223,000	5,223,000	1,555,691	3,667,309
Construction	23,550,000	23,550,000	37,246	23,512,754
Construction and design by US ACE	500,000	500,000	-	500,000
Total Design and Construction	<u>29,273,000</u>	<u>29,273,000</u>	<u>1,592,937</u>	<u>27,680,063</u>
Professional Services				
Legal & Legislative Consulting	190,000	190,000	-	190,000
Financial Advisor	65,000	65,000	5,550	59,450
Bond Underwriter/Conduit Issuer	12,000	12,000	3,429	8,571
Total Professional Services	<u>267,000</u>	<u>267,000</u>	<u>8,979</u>	<u>258,021</u>
Refund of Surplus Funds to County FPD Accounts				
Madison County	1,848,700	1,848,700	1,464,201	384,499
Monroe County	167,650	167,650	132,789	34,861
St. Clair County	1,483,650	1,483,650	1,175,225	308,425
Total Refund of Surplus Funds to County	<u>3,500,000</u>	<u>3,500,000</u>	<u>2,772,215</u>	<u>727,785</u>
Debt Service				
Principal and Interest	9,549,731	9,549,731	3,690,666	5,859,065
Total Debt Service	<u>9,549,731</u>	<u>9,549,731</u>	<u>3,690,666</u>	<u>5,859,065</u>
Total Operating Expenses	<u>42,589,731</u>	<u>42,589,731</u>	<u>8,064,797</u>	<u>34,524,934</u>
General and Administrative Costs				
Salaries, Benefits	251,000	251,000	56,857	194,143
Bank Service Charges	1,000	1,000	183	817
Equipment and Software	2,000	2,000	255	1,745
Fiscal Agency Services	38,500	38,500	14,183	24,317
Audit Services	19,500	19,500	-	19,500
Meeting Expenses	1,000	1,000	98	902
Postage/Delivery	1,000	1,000	138	862
Printing/Photocopies	2,000	2,000	375	1,625
Professional Services	10,000	10,000	350	9,650
Supplies	3,000	3,000	55	2,945
Telecommunications/Internet	3,000	3,000	1,498	1,502
Travel	5,000	5,000	-	5,000
Insurance	8,000	8,000	6,175	1,825
Total General & Administrative Costs	<u>345,000</u>	<u>345,000</u>	<u>80,167</u>	<u>264,833</u>
Total Expenditures	<u>42,934,731</u>	<u>42,934,731</u>	<u>8,144,964</u>	<u>34,789,767</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,343,398)	(25,343,398)	(2,359,801)	(22,983,597)
NET CHANGE IN FUND BALANCE	<u>\$ (25,343,398)</u>	<u>\$ (25,343,398)</u>	<u>\$ (2,359,801)</u>	<u>\$ (22,983,597)</u>

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FOUR MONTHS ENDED JANUARY 31, 2022 (ACTUAL)  
FISCAL YEAR ENDING SEPTEMBER 30, 2022 (Budget)**

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Sales Tax Proceeds From Districts	\$ 14,000,000	\$ 14,000,000	\$ 5,328,959	\$ 8,671,041
Interest Income	50,000	50,000	49,427	573
Other Contributions	-	-	-	-
Total Revenues	<u>14,050,000</u>	<u>14,050,000</u>	<u>5,378,386</u>	<u>8,671,614</u>
<b>EXPENDITURES</b>				
Current				
Design and Construction				
Engineering Design & Construction Management	5,198,000	5,198,000	738,768	4,459,232
Construction	12,601,700	12,601,700	484,538	12,117,162
Construction and design by US ACE	500,000	500,000	-	500,000
Total Design and Construction	<u>18,299,700</u>	<u>18,299,700</u>	<u>1,223,306</u>	<u>17,076,394</u>
Professional Services				
Legal & Legislative Consulting	190,000	190,000	28,119	161,881
Financial Advisor	65,000	65,000	5,550	59,450
Bond Underwriter/Conduit Issuer	12,000	12,000	-	12,000
Total Professional Services	<u>267,000</u>	<u>267,000</u>	<u>33,669</u>	<u>233,331</u>
Refund of Surplus Funds to County FPD Accounts				
Madison County	528,170	528,170	1,295,379	(767,209)
Monroe County	47,900	47,900	122,883	(74,983)
St. Clair County	423,930	423,930	1,155,203	(731,273)
Total Refund of Surplus Funds to County	<u>1,000,000</u>	<u>1,000,000</u>	<u>2,573,465</u>	<u>(1,573,465)</u>
Debt Service				
Principal and Interest	9,474,781	9,474,781	3,651,016	5,823,765
Federal Interest Subsidy	-	-	-	-
Total Debt Service	<u>9,474,781</u>	<u>9,474,781</u>	<u>3,651,016</u>	<u>5,823,765</u>
Total Operating Expenses	<u>29,041,481</u>	<u>29,041,481</u>	<u>7,481,456</u>	<u>21,560,025</u>
General and Administrative Costs				
Salaries, Benefits	240,000	240,000	66,633	173,367
Bank Service Charges	1,000	1,000	182	818
Equipment and Software	2,000	2,000	867	1,133
Fiscal Agency Services	37,000	37,000	13,713	23,287
Audit Services	19,000	19,000	-	19,000
Meeting Expenses	1,000	1,000	-	1,000
Postage/Delivery	1,000	1,000	25	975
Printing/Photocopies	2,000	2,000	244	1,756
Professional Services	10,000	10,000	-	10,000
Supplies	3,000	3,000	152	2,848
Telecommunications/Internet	3,000	3,000	645	2,355
Travel	5,000	5,000	-	5,000
Insurance	1,000	1,000	6,098	(5,098)
Total General & Administrative Costs	<u>325,000</u>	<u>325,000</u>	<u>88,559</u>	<u>236,441</u>
Total Expenditures	<u>29,366,481</u>	<u>29,366,481</u>	<u>7,570,015</u>	<u>21,796,466</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(15,316,481)	(15,316,481)	(2,191,629)	13,124,852
NET CHANGE IN FUND BALANCE	<u>\$ (15,316,481)</u>	<u>\$ (15,316,481)</u>	<u>\$ (2,191,629)</u>	<u>\$ 13,124,852</u>

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
GENERAL FUND  
HISTORICAL AND BUDGETED FINANCIAL STATEMENTS  
SUMMARY OF SIGNIFICANT ASSUMPTIONS  
For the Four Months Ended January 31, 2023 and 2022, and the year ending September 30, 2023**

**Summary of Significant Assumptions**

These financial forecasts present, to the best of management's knowledge and belief, the Council's expected financial position and results of operations for the forecast periods. Accordingly, the forecasts reflect its judgment as of October 1, 2022, the date of these forecasts, of the expected conditions and its expected course of action. The assumptions disclosed hereon are those that management believes are significant to the forecasts. There will be usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

**Statements of Activities Assumptions**

- |  |     |
|--|-----|
| 1. Sales tax proceeds from districts are expected to grow at a rate of based on prior year | 4%  |
| 2. Design and Construction based on engineers plans for the year                           | 57% |
| 3. Professional Services based on expected needs to purchase easements and other costs     | 56% |
| 4. Salaries, benefits and taxes based on annual salary increase                            | 3%  |



**SOUTHWESTERN ILLINOIS FLOOD PREVENTION  
DISTRICT COUNCIL**

**GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL  
FIVE MONTHS ENDED FEBRUARY 28, 2023 AND 2022**





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, 2023 and 2022, in accordance with accounting principles generally accepted in the United States of America. Management is also responsible for the accompanying financial forecast of Southwestern Illinois Flood Prevention District Council, which comprises the forecasted statements of revenues and expenditures for the year ending September 30, 2023, and the related summary of significant assumptions in accordance with guidelines for the presentation of financial forecast established by the American Institute of Certified Public Accountants (AICPA). 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 historical financial statements or the financial forecast 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 historical financial statements and this financial forecast.

The forecasted results may not be achieved as there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and these differences may be material. We assume no responsibility to update this report for events and circumstances occurring after the date of this report.

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, the historical financial statements and the financial forecast 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, 2023 and 2022, 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 "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

St. Louis, Missouri  
March 2, 2023



**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FIVE MONTHS ENDED FEBRUARY 28, 2023 (Actual)  
FISCAL YEAR ENDING SEPTEMBER 30, 2023 (Budget)**

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Sales Tax Proceeds From Districts	\$ 17,491,333	\$ 17,491,333	\$ 7,129,533	\$ 10,361,800
Interest Income	100,000	100,000	222,636	(122,636)
Other Contributions	-	-	-	-
Total Revenues	<u>17,591,333</u>	<u>17,591,333</u>	<u>7,352,169</u>	<u>10,239,164</u>
<b>EXPENDITURES</b>				
Current				
Design and Construction				
Engineering Design & Construction Management	5,223,000	5,223,000	1,849,229	3,373,771
Construction	23,550,000	23,550,000	378,866	23,171,134
Construction and design by US ACE	500,000	500,000	-	500,000
Total Design and Construction	<u>29,273,000</u>	<u>29,273,000</u>	<u>2,228,095</u>	<u>27,044,905</u>
Professional Services				
Legal & Legislative Consulting	190,000	190,000	-	190,000
Financial Advisor	65,000	65,000	6,450	58,550
Bond Underwriter/Conduit Issuer	12,000	12,000	6,890	5,110
Total Professional Services	<u>267,000</u>	<u>267,000</u>	<u>13,340</u>	<u>253,660</u>
Refund of Surplus Funds to County FPD Accounts				
Madison County	1,848,700	1,848,700	1,464,201	384,499
Monroe County	167,650	167,650	132,789	34,861
St. Clair County	1,483,650	1,483,650	1,175,225	308,425
Total Refund of Surplus Funds to County	<u>3,500,000</u>	<u>3,500,000</u>	<u>2,772,215</u>	<u>727,785</u>
Debt Service				
Principal and Interest	9,549,731	9,549,731	3,690,666	5,859,065
Total Debt Service	<u>9,549,731</u>	<u>9,549,731</u>	<u>3,690,666</u>	<u>5,859,065</u>
Total Operating Expenses	<u>42,589,731</u>	<u>42,589,731</u>	<u>8,704,316</u>	<u>33,885,415</u>
General and Administrative Costs				
Salaries, Benefits	251,000	251,000	75,317	175,683
Bank Service Charges	1,000	1,000	228	772
Equipment and Software	2,000	2,000	397	1,603
Fiscal Agency Services	38,500	38,500	16,985	21,515
Audit Services	19,500	19,500	-	19,500
Meeting Expenses	1,000	1,000	98	902
Postage/Delivery	1,000	1,000	147	853
Printing/Photocopies	2,000	2,000	375	1,625
Professional Services	10,000	10,000	350	9,650
Memberships and Dues	-	-	43	(43)
Supplies	3,000	3,000	278	2,722
Telecommunications/Internet	3,000	3,000	1,689	1,311
Travel	5,000	5,000	-	5,000
Insurance	8,000	8,000	6,175	1,825
Total General & Administrative Costs	<u>345,000</u>	<u>345,000</u>	<u>102,083</u>	<u>242,917</u>
Total Expenditures	<u>42,934,731</u>	<u>42,934,731</u>	<u>8,806,399</u>	<u>34,128,332</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,343,398)	(25,343,398)	(1,454,229)	(23,889,169)
NET CHANGE IN FUND BALANCE	<u>\$ (25,343,398)</u>	<u>\$ (25,343,398)</u>	<u>\$ (1,454,229)</u>	<u>\$ (23,889,169)</u>

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
GENERAL FUND  
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
FIVE MONTHS ENDED FEBRUARY 28, 2022 (ACTUAL)  
FISCAL YEAR ENDING SEPTEMBER 30, 2022 (Budget)**

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Sales Tax Proceeds From Districts	\$ 14,000,000	\$ 14,000,000	\$ 6,722,632	\$ 7,277,368
Interest Income	50,000	50,000	53,243	(3,243)
Other Contributions	-	-	-	-
Total Revenues	<u>14,050,000</u>	<u>14,050,000</u>	<u>6,775,875</u>	<u>7,274,125</u>
<b>EXPENDITURES</b>				
Current				
Design and Construction				
Engineering Design & Construction	5,198,000	5,198,000	908,721	4,289,279
Management				
Construction	12,601,700	12,601,700	491,284	12,110,416
Construction and design by US ACE	500,000	500,000	-	500,000
Total Design and Construction	<u>18,299,700</u>	<u>18,299,700</u>	<u>1,400,005</u>	<u>16,899,695</u>
Professional Services				
Legal & Legislative Consulting	190,000	190,000	28,461	161,539
Financial Advisor	65,000	65,000	6,450	58,550
Bond Underwriter/Conduit Issuer	12,000	12,000	7,017	4,983
Total Professional Services	<u>267,000</u>	<u>267,000</u>	<u>41,928</u>	<u>225,072</u>
Refund of Surplus Funds to County FPD Accounts				
Madison County	528,170	528,170	1,295,379	(767,209)
Monroe County	47,900	47,900	122,883	(74,983)
St. Clair County	423,930	423,930	1,155,203	(731,273)
Total Refund of Surplus Funds to County	<u>1,000,000</u>	<u>1,000,000</u>	<u>2,573,465</u>	<u>(1,573,465)</u>
Debt Service				
Principal and Interest	9,474,781	9,474,781	3,651,016	5,823,765
Federal Interest Subsidy	-	-	-	-
Total Debt Service	<u>9,474,781</u>	<u>9,474,781</u>	<u>3,651,016</u>	<u>5,823,765</u>
Total Operating Expenses	<u>29,041,481</u>	<u>29,041,481</u>	<u>7,666,414</u>	<u>21,375,067</u>
General and Administrative Costs				
Salaries, Benefits	240,000	240,000	84,751	155,249
Bank Service Charges	1,000	1,000	228	772
Equipment and Software	2,000	2,000	502	1,498
Fiscal Agency Services	37,000	37,000	16,895	20,105
Audit Services	19,000	19,000	-	19,000
Meeting Expenses	1,000	1,000	150	850
Postage/Delivery	1,000	1,000	33	967
Printing/Photocopies	2,000	2,000	244	1,756
Professional Services	10,000	10,000	350	9,650
Supplies	3,000	3,000	152	2,848
Telecommunications/Internet	3,000	3,000	746	2,254
Travel	5,000	5,000	-	5,000
Insurance	1,000	1,000	6,098	(5,098)
Total General & Administrative Costs	<u>325,000</u>	<u>325,000</u>	<u>110,149</u>	<u>214,851</u>
Total Expenditures	<u>29,366,481</u>	<u>29,366,481</u>	<u>7,776,563</u>	<u>21,589,918</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(15,316,481)	(15,316,481)	(1,000,688)	14,315,793
NET CHANGE IN FUND BALANCE	<u>\$ (15,316,481)</u>	<u>\$ (15,316,481)</u>	<u>\$ (1,000,688)</u>	<u>\$ 14,315,793</u>

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL**  
**GENERAL FUND**  
**HISTORICAL AND BUDGETED FINANCIAL STATEMENTS**  
**SUMMARY OF SIGNIFICANT ASSUMPTIONS**  
For the Five Months Ended February 28, 2023 and 2022, and the year ending September 30, 2023

**Summary of Significant Assumptions**

These financial forecasts present, to the best of management's knowledge and belief, the Council's expected financial position and results of operations for the forecast periods. Accordingly, the forecasts reflect its judgment as of October 1, 2022, the date of these forecasts, of the expected conditions and its expected course of action. The assumptions disclosed hereon are those that management believes are significant to the forecasts. There will be usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

**Statements of Activities Assumptions**

- |  |     |
|--|-----|
| 1. Sales tax proceeds from districts are expected to grow at a rate of based on prior year | 4%  |
| 2. Design and Construction based on engineers plans for the year                           | 57% |
| 3. Professional Services based on expected needs to purchase easements and other costs     | 56% |
| 4. Salaries, benefits and taxes based on annual salary increase                            | 3%  |



# Flood Prevention District Sales Tax Trends 2009-2022

	Jan	Feb	March	April	May	June	July	August	Sept	October	November	December	Total	Share
<b>2009</b>	\$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>	\$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>	\$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>	\$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>	\$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>	\$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>	\$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>	\$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	
<b>2017</b>	\$829,224	\$872,167	\$1,029,226	\$985,112	\$1,045,182	\$1,044,517	\$973,275	\$1,000,900	\$1,000,900	\$995,901	\$1,032,735	\$1,218,755	\$12,031,070	
<b>2018</b>	\$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	
<b>2019</b>	\$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	
<b>2020</b>	\$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	

## 2021

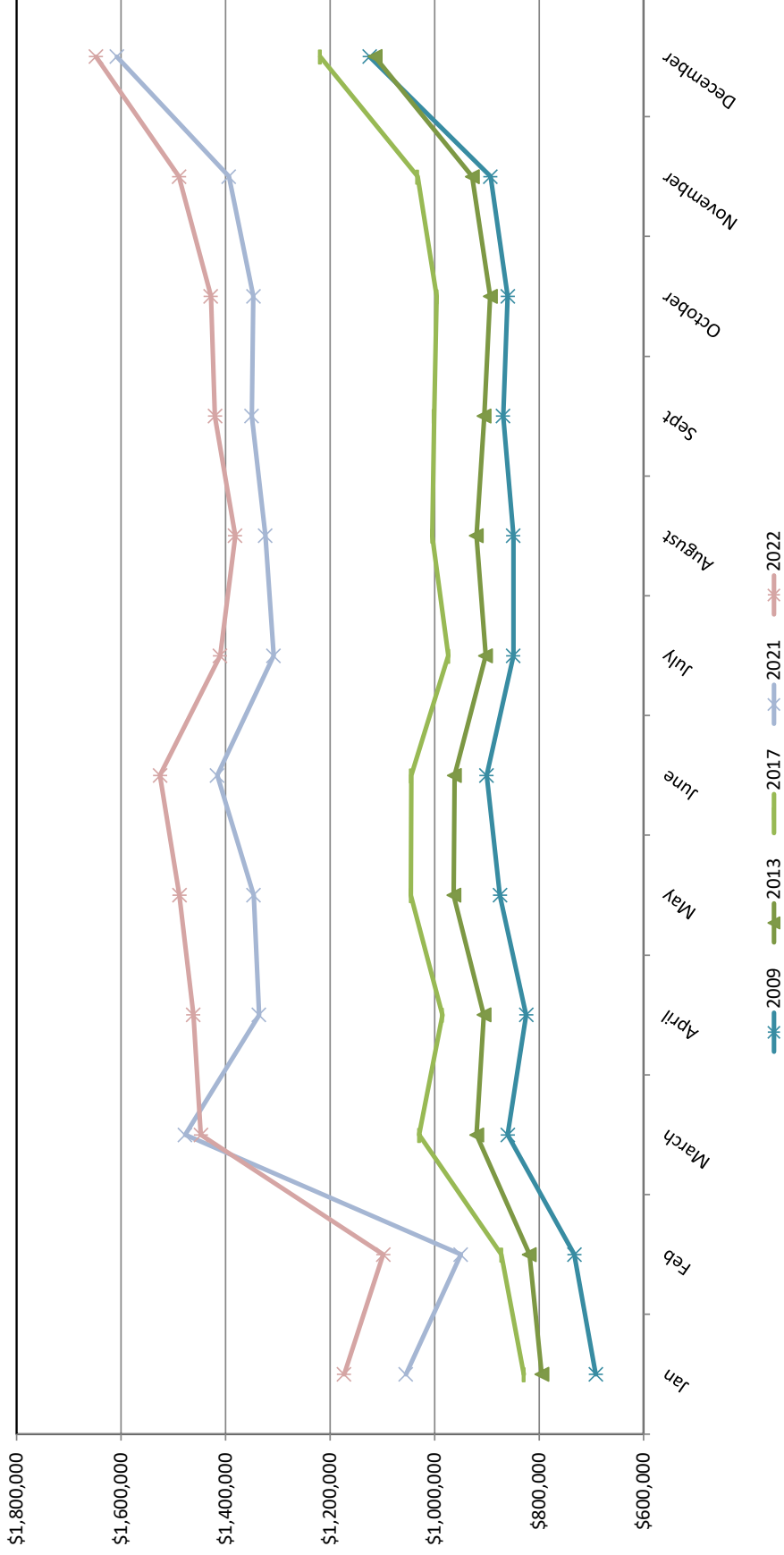
	Jan	Feb	March	April	May	June	July	August	Sept	October	November	December	Total	Share
Madison	\$546,481	\$484,478	\$750,438	\$680,316	\$684,154	\$715,483	\$661,885	\$675,087	\$677,612	\$688,793	\$707,836	\$791,608	\$8,064,172	50.683%
St. Clair	\$453,593	\$417,069	\$657,225	\$590,473	\$595,146	\$633,500	\$581,052	\$582,728	\$608,619	\$588,396	\$614,462	\$735,438	\$7,057,701	44.357%
Monroe	\$54,905	\$48,107	\$69,770	\$65,305	\$67,044	\$66,892	\$65,032	\$66,336	\$63,826	\$69,594	\$71,374	\$81,079	\$789,264	4.960%
Total Month	\$1,054,979	\$949,654	\$1,477,433	\$1,336,095	\$1,346,344	\$1,415,874	\$1,307,969	\$1,324,151	\$1,350,056	\$1,346,783	\$1,393,672	\$1,608,126	\$15,911,137	
Cumulative Total	\$1,054,979	\$2,004,633	\$3,482,066	\$4,818,161	\$6,164,505	\$7,580,379	\$8,888,348	\$10,212,499	\$11,562,555	\$12,909,339	\$14,303,011	\$15,911,137		
% change/month	17.02%	7.49%	57.84%	56.51%	39.49%	29.11%	22.34%	25.91%	22.24%	27.96%	37.07%	33.16%		
% change/total	17.02%	12.30%	27.97%	34.78%	35.78%	34.48%	32.55%	31.65%	30.48%	30.21%	30.85%	31.08%		

## 2022

	Jan	Feb	March	April	May	June	July	August	Sept	October	November	December	Total	Share
Madison	\$591,701	\$49,944	\$722,877	\$746,182	\$760,806	\$776,116	\$726,989	\$710,926	\$714,836	\$734,672	\$774,797.34	\$803,762.97	\$8,613,609	50.752%
St. Clair	\$520,030	\$491,970	\$652,499	\$644,157	\$651,404	\$675,466	\$611,281	\$602,062	\$633,377	\$618,991	\$639,253.50	\$756,355.07	\$7,496,846	44.172%
Monroe	\$61,275	\$6,457	\$71,820	\$71,442	\$76,217	\$73,977	\$72,314	\$68,546	\$72,054	\$74,543	\$74,890.38	\$87,855.22	\$861,390	5.075%
Total Month	\$1,173,007	\$1,098,371	\$1,447,196	\$1,461,780	\$1,488,426	\$1,525,559	\$1,410,583	\$1,381,535	\$1,420,268	\$1,428,206	\$1,488,941	\$1,647,973	\$16,971,845	
Cumulative Total	\$1,173,007	\$2,271,377	\$3,718,574	\$5,180,354	\$6,668,780	\$8,194,339	\$9,604,922	\$10,986,457	\$12,406,724	\$13,834,931	\$15,323,872	\$16,971,845		
% change/month	11.19%	15.66%	-2.05%	9.41%	10.55%	7.75%	7.85%	4.33%	5.20%	6.05%	6.84%	2.48%		
% change/total	11.19%	13.31%	6.79%	7.52%	8.18%	8.10%	8.06%	7.58%	7.30%	7.17%	7.14%	6.67%		

# Flood Prevention District Sales Tax Trends 2009-2022

## Monthly Receipts 2009-2013-2017-2021-2022



**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
SUPPLEMENTARY SUPPORTING SCHEDULE  
BANK TRANSACTIONS  
January 31, 2023**

Beginning Bank Balance as of January 1, 2023			<b>\$ 1,250,405.94</b>
Receipts			
Busey Bank	01/18/2023	Admin Transfer	25,725.38
Busey Bank	01/18/2023	Construction Transfer	587,443.99
Busey Bank	01/31/2023	Interest	48.29
			<b>\$ 613,217.66</b>
Disbursements			
CliftonLarsonAllen LLP	01/16/2023	Fiscal Agent	1,396.50
Cost Less Copy Center	01/17/2023	Printing & Copying	165.20
WSP Global, Inc.	01/11/2023	Construction	565,462.29
CliftonLarsonAllen LLP	01/19/2023	Fiscal Agent	1,396.50
Husch Blackwell	01/17/2023	Legal	3,281.70
USPS	01/16/2023	Postage	9.00
Busey Bank	01/18/2023	Wire Fee	15.00
Busey Bank	01/18/2023	Wire Fee	15.00
Columbia Capital	01/09/2023	Financial Advisor	900.00
Zoom Video Communications Inc	01/09/2023	Meeting, Conference, Convention	98.36
East-West Gateway Council of Governments	01/25/2023	Supervisor Mgmt Services	13,804.44
Walmart	01/16/2023	Supplies	54.93
Busey Bank	01/31/2023	Bank Fee	15.75
USPS	01/11/2023	Postage	9.00
AT&T	01/11/2023	Telephone/Tablet	121.04
HostGator.com	01/23/2023	Domain	39.98
Adobe	01/25/2023	Equipment & Software	254.87
LogMeIn, Inc.	01/27/2023	Outside Computer Services & Fees	349.99
UMB Bank, NA	01/19/2023	Bond Trustee Fee	1,611.20
UMB Bank, NA	01/19/2023	Bond Trustee Fee	1,817.90
BARBERMURPHY Group Inc.	01/10/2023	Easement & Legal RE Acquisition	7,800.00
			<b>\$ 598,618.65</b>
			<b>\$ 1,265,004.95</b>

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
SUPPLEMENTARY SUPPORTING SCHEDULE  
BANK TRANSACTIONS  
February 28, 2023**

Beginning Bank Balance as of February 1, 2023			<b>\$ 1,265,004.95</b>
Receipts			
Busey Bank	02/28/2023	Admin Transfer	18,900.46
Busey Bank	02/28/2023	Construction Transfer	322,756.56
Busey Bank	02/28/2023	Interest	45.97
			<b>\$ 341,702.99</b>
Disbursements			
CliftonLarsonAllen LLP	02/14/2023	Fiscal Agent	1,404.96
WSP Global, Inc.	02/24/2023	Construction	293,537.51
CliftonLarsonAllen LLP	02/17/2023	Fiscal Agent	1,396.50
Husch Blackwell	02/13/2023	Legal	21,429.05
USPS	02/15/2023	Postage	9.35
Busey Bank	02/27/2023	Wire Fee	15.00
Busey Bank	02/27/2023	Wire Fee	15.00
Columbia Capital	02/07/2023	Financial Advisor	900.00
Amazon	02/27/2023	Supplies	80.00
East-West Gateway Council of Governments	02/28/2023	Supervisor Mgmt Services	18,460.01
Amazon	02/28/2023	Supplies	142.69
Busey Bank	02/28/2023	Bank Fee	15.30
Keller Construction Inc	02/28/2023	Construction	320,191.33
AT&T	02/14/2023	Telephone/Tablet	121.25
AT&T	02/28/2023	Telephone/Tablet	70.00
Microsoft Office	02/03/2023	Equipment & Software	108.09
Copernic.com	02/06/2023	Equipment & Software	34.52
UMB Bank, NA	02/22/2023	Bond Trustee Fee	3,460.90
Clean & Green	02/23/2023	Dues/Membership	43.30
			<b>\$ 661,434.76</b>
			<b>\$ 945,273.18</b>





Memo to: Board of Directors  
From: Chuck Ewert  
Subject: Design and Construction Update  
Date: March 13, 2023

Attached is WSP's Design and Construction Update, which Jon Omvig will present at the meeting.

Recommendation: Accept the March Design and Construction Update by WSP USA Environment & Infrastructure Inc.



# Southwestern Illinois Levee Systems

## Progress Report March 15, 2023

Jon Omgig

## Authorized Level (~500-Year) Design

### Wood River

- Bid Package 8 (Relief wells & a pump station)
  - Final design has been approved by USACE
  - USACE is constructing
  - Continue to respond to RFIs as needed
- Bid Package 9 (1 large seepage berm in Roxanna)
  - USACE has completed Engineering Documentation Report (EDR)
  - USACE is working on amendment to Integral Determination Report (IDR). Estimate 6 months
  - Site surveying started in early March

## Authorized Level (~500-Year) Design

### MESD

- Bid Package 11 (Relief wells & a pump station)
  - Contractor has mobilized and construction is underway
  - Submittal review continues for future aspects of the project

## Authorized Level (~500-Year) Design

### MESD

- Bid Package 14A (riverside clay cap and cutoff trench)
  - USACE is reviewing closeout documentation
- Bid Package 14B (filter blanket under I-70 bridge)
  - ROW Acquisition is underway



## Authorized Level (~500-Year) Design

### MESD

- Bid Package 18 (Relief wells, pipe & pump station modifications)
  - USACE is reviewing closeout documentation
- Bid Package 18A (Pump station & pipe replacement)
  - Report submitted to USACE on June 14, 2022.
  - Ultimately USACE will need to approve this as a WIK project.



## Authorized Level (~500-Year) Design

### Prairie du Pont & Fish Lake

- Drilling is complete
- Working on environmental permits and regulatory coordination with various state/federal agencies.
- Bid Package 15
  - Working towards 65% design submittal to USACE
- Bid Package 16
  - Working on preliminary design
- Bid Package 17
  - Working on preliminary design



Thank you

wsp.com

7



Memo to: Board of Directors  
From: Chuck Ewert  
Subject: Utility Relocation Agreement Amendment – Village of Roxanna USACE BP #8  
Date: March 13, 2023

At the January meeting, the Board authorized a utility relocation agreement with the Village of Roxanna for the relocation of a utility pipeline, which is in conflict with the USACE Bid Package #8, pump station force main piping, at a cost not to exceed \$151,800.00 and subject to the USACE agreeing the relocation is eligible for LERRDs credit.

The Village had initially planned to directionally bore the relocation, but because of extended USACE review associated with that kind of construction, the Village changed their bid to be traditional open-cut construction. Therefore, there are additional construction costs now included the revised relocation cost, including flowable fill material for the backfill of a portion of excavation that was originally bid to be native soil, and for abandonment of the existing line. The Village's contractor, Kamadulski, will now grout the old pipeline and the USACE BP #8 contractor, Magruder, will remove the portion of the former line that is in the excavation extents of the new pump station force main piping to be installed.

In addition, the Village has presented costs that were not previously disclosed. These costs include the fees for both engineering and legal professional services, including initial engineering work, addressing USACE levee safety review comments (occurred after the bid), and preparing the relocation agreement (all of which are LERRDs-creditable).

USACE has approved Husch Blackwell's opinion of compensability, allowing for all of the costs mentioned above to be eligible for LERRDs credit with the proper documentation.

Authorization is now requested to cover the revised construction cost, engineering, and legal services:

Kamadulski Excavating & Grading Co., Inc.	\$163,235.00
10% Construction Contingency	16,323.00
Curry & Associates Engineers, Inc.	25,600.00
Sandberg Phoenix	<u>11,165.00</u>
Total	\$216,323.00

A copy of the relocation agreement and an intergovernmental agreement with the Village of Roxanna are attached.

**Recommendation:** Authorize the Chief Supervisor to enter into a utility relocation agreement and an intergovernmental agreement with the Village of Roxanna with a cost not to exceed \$216,323.00.



## AGREEMENT FOR WASTEWATER FACILITY RELOCATION

This Agreement for Wastewater Facility Relocation (this “**Agreement**”) is made and entered into as of the \_\_\_\_\_ day of March, 2023, by and between THE VILLAGE OF ROXANA (“**VILLAGE**”) and the SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL (“**FPD**”).

### RECITALS:

- A. FPD is constructing levee improvements in Madison, St. Clair, and Monroe Counties in Illinois (the “**Project**”).
- B. In order to construct the Project it will be necessary to adjust and/or relocate certain of the Village’s public wastewater facilities.
- C. The Village is willing to accommodate the FPD’s needs pursuant to terms and conditions set forth herein.

NOW THEREFORE, in consideration of the mutual covenants contained herein, it is agreed as follows:

1. The Village shall furnish all labor, materials, and supervision necessary to relocate a portion of a treated effluent line from the Village’s wastewater treatment plant (that portion being located on Madison County Parcel ID 18-1-14-15-00-000-001), and to abandon with grout and to remove a portion of the former effluent line that is in conflict with new force mains being constructed as part of the Project, as referenced in the Bid Documents, and as modified by levee safety review by United States Army Corps of Engineers, attached hereto as Exhibit A and incorporated herein by this reference (the “**Relocation**”).
2. FPD shall pay for the entire actual cost of the Relocation (the “**Actual Cost**”). The estimated cost of the Relocation is \$216,323.00 (the “**Estimated Cost**”). Prior to commencement of work on the Relocation, FPD shall pay to the Village \$200,000.00 of the Estimated Cost. Within ten (10) business days after completing the Relocation, the Village shall provide FPD with an “**Actual Cost Statement**,” including costs associated with the Village’s engineering and legal costs associated with the Relocation that were not captured in the Estimated Cost. If the Actual Cost is less than the Estimated Cost, the Village shall reimburse to FPD the difference of the Estimated Cost less the Actual Cost within 30 days after delivery of the Actual Cost Statement. Upon receipt, review and approval of documentation justifying any amount above the Estimated Cost from the Village, FPD shall reimburse the Village any additional charges above the Estimated Cost incurred by the Village within 30 days after receipt of the Actual Cost Statement.
3. In conjunction with the submission of the Actual Cost Statement, the Village shall submit all cost documentation related to the Relocation including but not limited to invoices for incidental costs, professional costs (engineering and legal) invoicing

from all contractors and proof of payment of all such invoices to the FPD. Further, the Village shall cooperate with the FPD to supply documentation required for LERRDs credit to be received by the FPD as requested by the FPD and/or the United States Army Corps of Engineers.

4. FPD and the Village acknowledge and agree that FPD has had no role in the selection of any contractors or vendors related to the completion of the Relocation.
5. FPD agrees to furnish the Village all necessary information regarding the Project which is necessary in order to properly carry out the Relocation.
6. FPD shall be responsible for all costs and expenses incurred in connection with the acquisition of all property rights and easements required by this Agreement.
7. Upon completion of the Relocation, the Village shall remove all leftover materials and debris resulting from the work and leave the property in a neat, workman-like condition, free of holes, unnecessary mounds of dirt, or other objectionable material.
8. Upon completion of the Relocation, the Village shall provide a plan and profile as-built exhibit to accompany the Federal Project files.
9. The Village and FPD shall comply with all applicable laws, statutes, and regulations and have the proper corporate authorization necessary to enter into this Agreement.
10. This Agreement shall be binding upon and inure to the benefit and detriment of the successors and assigns of the Village and FPD.
11. This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of Illinois.
12. This Agreement may be modified or amended only in a writing signed by both the Village and FPD.

[The remainder of this page has been left blank intentionally. Signature page to follow.]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the date first above written.

FPD:

VILLAGE:

SOUTHWESTERN ILLINOIS FLOOD  
PREVENTION DISTRICT COUNCIL

THE VILLAGE OF ROXANA

By: \_\_\_\_\_  
Name: Chuck Etwert  
Title: Chief Supervisor of Construction  
and the Works

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

EXHIBIT A

PLANS

[Attached Hereto]

**VILLAGE OF ROXANA, ILLINOIS, AND  
SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
INTERGOVERNMENTAL AGREEMENT**

This Intergovernmental Agreement is made and entered into by and between the Village of Roxana, Illinois, (“Village”) and the Southwestern Illinois Flood Prevention District Council (“District”) as of the date it is duly executed by the authorized officers of each of the parties following approval of same by the governing body of each of the parties in accordance with applicable law.

**WHEREAS**, the Constitution of the State of Illinois, 1970, Article VII, Section 10, authorizes units of local government to enter into intergovernmental agreements and agree or otherwise associate among themselves in any manner not prohibited by law or ordinance; and

**WHEREAS**, the Intergovernmental Cooperation Act (50 ILCS 220/1 et seq.) authorizes units of local government to “contract with any one or more other public agencies to perform any governmental service, activity or undertaking or to combine, transfer, or exercise any powers, functions, privileges, or authority which any of the public agencies entering into the contract is authorized by law to perform, provided that such contract shall be approved by the governing bodies of each party to the contract...”; and

**WHEREAS**, the Village of Roxana, Illinois is a municipal corporation and body politic organized and operating under the provisions of the Illinois Municipal Code (65 ILCS 5/1-1-1 et seq.); and

**WHEREAS**, the Southwestern Illinois Flood Prevention District Council is an Illinois flood prevention district organized and operating under the provisions of the Illinois Flood Prevention District Act (70 ILCS 750/1 et seq); and

**WHEREAS**, the District is constructing levee improvements within Madison County; and

**WHEREAS**, some of the scheduled improvements will need to be performed on Village property or within its easements, including specifically within an easement containing a 12” wastewater force main operated by the Village which main is required to be relocated; and

**WHEREAS**, the Village and the District are working together on this project and wish to enter in to an Intergovernmental Agreement formalizing the relationship between the parties related to the work contemplated to be performed; and

**WHEREAS**, the Village and District have further prepared a certain “Agreement for Wastewater Facility Relocation”, and true and accurate copy of which is attached hereto and incorporated by reference herein as Exhibit A.

**NOW, THEREFORE, IN CONSIDERATION OF THE FOREGOING RECITALS AND THE COVENANTS CONTAINED HEREIN, THE PARTIES HERETO AGREE AS FOLLOWS:**

**SECTION 1:** Each of the findings set forth in the foregoing preamble to this Agreement are expressly incorporated herein and made a part of this Agreement.

**SECTION 2:** The Village agrees to approve and accept the terms of attached Exhibit A.

**SECTION 3:** The District agrees to approve and accept the terms of attached Exhibit A.

**SECTION 4:** This Agreement, and the attached Exhibit A, shall both be effective on the date they are fully executed by the duly authorized officers of each party following authorization to enter same by their respective governing bodies.

**SECTION 5:** Any notice to a party regarding this Agreement shall be in writing and shall be served personally or by certified mail to the parties at such addresses as designated from time to time by the other party.

**SECTION 6:** This Agreement shall be binding upon and insure to the benefit of any successor entity which may assume the obligations of any party hereto, provided, however, that

this Agreement may not be assigned by a party without prior written consent of the parties hereto. This Agreement shall be governed by and construed under the laws of the State of Illinois. If, for any reason, any provision of this Agreement is determined by a court of competent jurisdiction to be invalid or unenforceable, that provision shall be deemed severable and this Agreement may be enforced with that provision severed or modified by court order. This Agreement may be executed in multiple counterparts or duplicate originals, each of which shall constitute and be deemed as one and the same document. This Agreement may only be modified by a written amendment approved and executed by each of the parties. Time is of the essence of this Agreement. All provisions of this Agreement are solely for the benefit of the parties and are not for or to be construed to be for the benefit of any third party or to create any right in any third party. This Agreement constitutes the complete agreement of the parties and all prior negotiations are merged herein. A waiver of any performance under this Agreement on one or more occasions by a party shall not constitute or be deemed a continuing waiver of that same or any other performance under this Agreement.

**IN WITNESS WHEREOF**, the parties have entered into this agreement the \_\_\_\_ day of 2023.

VILLAGE OF ROXANA, ILLINOIS

SOUTHWESTERN ILLINOIS FLOOD  
PREVENTION DISTRICT COUNCIL

By: \_\_\_\_\_

By: \_\_\_\_\_

Attest: \_\_\_\_\_

Attest: \_\_\_\_\_

EXHIBIT A

AGREEMENT

[Attached Hereto]





Memo to: Board of Directors  
From: Chuck Ewert  
Subject: Fiscal Year 2022 Audit Report and Financial Statements  
Date: March 13, 2023

Attached is the fiscal year 2022 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 2022 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, 2022



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

### **Opinions**

We have audited the accompanying financial statements of the governmental activities and major fund of the Southwestern Illinois Flood Prevention District Council as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the Council's basic financial statements as listed in the table of contents.

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, 2022, 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.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Southwestern Illinois Flood Prevention District Council, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Southwestern Illinois Flood Prevention District Council ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our

opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Southwestern Illinois Flood Prevention District Council's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Southwestern Illinois Flood Prevention District Council's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **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 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 28, 2023



SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
SEPTEMBER 30, 2022

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, 2022. 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 2022.

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, 2022, was an overall deficit of (\$113,747,154), a increase of \$585,055 compared to an overall deficit of (\$114,332,209) as of September 30, 2021.

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 2021)

	<u>2022</u>	<u>2021</u>	<u>Difference</u>
Current Assets	\$ 24,402,690	\$ 28,148,467	\$ (3,745,777)
Noncurrent Assets	12,289,917	12,367,089	(77,172)
Total Assets	<u>\$ 36,692,607</u>	<u>\$ 40,515,556</u>	<u>\$ (3,822,949)</u>
Current Liabilities	\$ 9,745,565	\$ 9,510,313	\$ 235,252
Long-Term Liabilities	140,694,196	145,337,452	(4,643,256)
Total Liabilities	<u>\$ 150,439,761</u>	<u>\$ 154,847,765</u>	<u>\$ (4,408,004)</u>
Net Investment in Capital Assets	\$ 390	\$ 672	\$ (282)
Restricted	26,442,821	29,865,667	(3,422,846)
Unrestricted (Deficit)	(140,190,365)	(144,198,548)	4,008,183
Total Net Position (Deficit)	<u>\$ (113,747,154)</u>	<u>\$ (114,332,209)</u>	<u>\$ 585,055</u>
Total Liabilities and Net Position	<u>\$ 36,692,607</u>	<u>\$ 40,515,556</u>	<u>\$ (3,822,949)</u>

### Statement of Activities (Compared to 2021)

	<u>2022</u>	<u>2021</u>	<u>Difference</u>
Revenues			
District Sales Tax	\$ 16,344,359	\$ 14,839,488	\$ 1,504,871
Less: Return of Excess Sales Tax to Districts	(6,783,997)	(4,276,736)	(2,507,261)
Investment Income (Loss)	(1,035,729)	60,989	(1,096,718)
Total Revenues	<u>\$ 8,524,633</u>	<u>\$ 10,623,741</u>	<u>\$ (2,099,108)</u>
Expenses			
General and Administration	\$ 277,798	\$ 289,058	\$ (11,260)
Design and Construction	2,620,777	5,518,292	(2,897,515)
Professional Services	54,382	62,517	(8,135)
Interest and Fiscal Charges	4,986,621	5,115,568	(128,947)
Total Expenses	<u>\$ 7,939,578</u>	<u>\$ 10,985,435</u>	<u>\$ (3,045,857)</u>
Change in Net Position	\$ 585,055	\$ (361,694)	\$ 946,749
Net Position (Deficit) - Beginning of Year	(114,332,209)	(113,970,515)	(361,694)
Net Position (Deficit) - End of Year	<u>\$ (113,747,154)</u>	<u>\$ (114,332,209)</u>	<u>\$ 585,055</u>

Current assets decreased by \$3,745,777 due to expenditure of design and construction activities and debt service payments on bonds.

Noncurrent assets decreased by \$77,172 due to payment on reimbursement receivable from East St. Louis.

Current liabilities increased by \$235,252 due to timing of construction payables related to 500-year improvements project.

Long-term liabilities decreased by \$4,643,256 due to bond principal payments and bond premium/discount amortization.

District sales tax increased by \$1,504,871 due to high inflation and the Illinois "Leveling the Playing Field Act." 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 \$6,783,997, an increase of \$2,507,261. This increase is due to the increase in sales tax revenues along with a decrease in construction expenditures.

Investment income (loss) decreased by \$1,096,718 due to continued reductions in investments balances from construction expenditures and fluctuations in investment income (loss) based on financial market conditions.

Overall expenditures decreased by \$3,045,857. Design and construction costs for the levee improvements and professional fees decreased by \$2,905,650 due to minimal construction costs. Interest and fiscal charges decreased \$128,947. The remaining net decrease 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 \$3,889,729, which is primarily the result of the repayment of bonds (net of amortization of bond premiums and discounts). The repayment of bonds (net of amortization of bond premiums and discounts) 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 \$3,927,218 below the final budget amount and actual expenditures are \$15,939,025 below the final budget. The significant variance in budgeted revenues is due to an increase in sales tax proceeds, additional amounts for return of excess sales tax to districts, and the fluctuation in investment income (loss). The significant variance in budgeted expenditures is due to \$15.7 million less in design and construction expenditures, attributable to lengthy Corps of Engineers reviews.

## **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. Sales tax receipts for FY 2022 were \$16.3 million with FY 2023 receipts currently projected to be \$17.4 million.

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 November 14, 2019, FEMA issued their letter of continued accreditation for the Prairie Du Pont/Fish Lake Levee System. On March 25, 2021 FEMA issued letters of continued accreditation for the Wood River East & West Forks Levee System the Lower Wood River Levee System. On March 19, 2021, FEMA issued their letter of continued accreditation for the Upper Wood River Levee System. On April 26, 2022 FEMA issued their letter of continued accreditation for the MESD Levee System completing total accreditation of the Metro East Levee Systems.

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 2023 will be a year of continued design and construction. Lengthy review processes by the Corps of Engineers continues to delay construction of the Council's construction projects. The council anticipates numerous construction projects in fiscal year 2024.

With the recent increasing sales tax receipts, 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. At this time, the issuance of any additional bonds is not anticipated to be needed.

## **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, 2022

	Governmental Activities
<u>ASSETS:</u>	
Current Assets:	
Cash and Investments	\$ 22,006,436
Accounts Receivable, Net	2,239,293
Reimbursements Receivable - East St. Louis	76,890
Interest Receivable	77,071
Prepaid Expenses	3,000
Total Current Assets	\$ 24,402,690
Noncurrent Assets:	
Investments - Bond Reserve	\$ 11,905,077
Reimbursements Receivable - East St. Louis	384,450
Capital Assets, Net of Accumulated Depreciation	390
Total Noncurrent Assets	\$ 12,289,917
Total Assets	\$ 36,692,607
<u>LIABILITIES AND NET POSITION:</u>	
Current Liabilities:	
Accounts Payable	\$ 3,278,288
Accrued Interest	2,622,277
Bonds Payable	3,845,000
Total Current Liabilities	\$ 9,745,565
Noncurrent Liabilities:	
Bonds Payable (Net of Current Portion)	\$ 140,694,196
Total Liabilities	\$ 150,439,761
Net Position:	
Net Investment in Capital Assets	\$ 390
Restricted for:	
Capital Projects	12,771,823
Debt Service	1,765,921
Bond Reserve	11,905,077
Unrestricted (Deficit)	(140,190,365)
Total Net Position (Deficit)	\$ (113,747,154)
Total Liabilities and Net Position	\$ 36,692,607

See accompanying notes to the basic financial statements.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2022

<u>Function/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Total Governmental Activities</u>	<u>Net (Expense) Revenue and Changes in Net Assets Primary Government</u>
Primary Government						
Governmental Activities:						
General and Administrative	\$ 277,798	\$ -	\$ -	\$ -	\$ (277,798)	
Design and Construction	2,620,777	-	-	-	(2,620,777)	
Professional Services	54,382	-	-	-	(54,382)	
Interest and Fiscal Charges	4,986,621	-	-	-	(4,986,621)	
Total Governmental Activities	<u>\$ 7,939,578</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,939,578)</u>	
General Revenues:						
District Sales Tax					\$ 16,344,359	
Less: Return of Excess Sales Tax to Districts					(6,783,997)	
Investment Income (Loss)					(1,035,729)	
Total General Revenues					<u>\$ 8,524,633</u>	
Changes in Net Position					\$ 585,055	
Net Position (Deficit) - Beginning					(114,332,209)	
Net Position (Deficit) - Ending					<u>\$ (113,747,154)</u>	

See accompanying notes to the basic financial statements.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
BALANCE SHEET - GOVERNMENTAL FUND  
SEPTEMBER 30, 2022

ASSETS	
Cash and Investments	\$ 33,911,513
Accounts Receivable, Net	2,239,293
Interest Receivable	77,071
Prepaid Expenses	<u>3,000</u>
Total Assets	<u>\$ 36,230,877</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	
Liabilities:	
Accounts Payable	<u>\$ 3,278,288</u>
Deferred Inflows of Resources:	
Unearned Revenue - Sales Tax	<u>\$ 488,055</u>
Fund Balance:	
Nonspendable	\$ 3,000
Restricted	29,065,098
Unassigned	<u>3,396,436</u>
Total Fund Balance	<u>\$ 32,464,534</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 36,230,877</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, 2022

Total governmental fund balance	\$ 32,464,534
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.	488,055
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.	461,340
Capital assets used in the governmental activities are not financial resources and, therefore are not reported in the funds.	390
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	(3,845,000)
Bonds payable - noncurrent	(140,694,196)
Accrued Interest	<u>(2,622,277)</u>
Net position (deficit) of governmental activities	<u>\$ (113,747,154)</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, 2022

REVENUES:	
District Sales Tax	\$ 16,685,995
Less: Return of Excess Sales Tax to Districts	(6,604,374)
Reimbursements - East St. Louis	76,890
Investment Income	<u>(1,035,729)</u>
Total Revenues	<u>\$ 9,122,782</u>
EXPENDITURES:	
Current:	
General and Administrative	\$ 277,516
Design and Construction	2,620,777
Professional Services	54,382
Debt Service:	
Principal	3,630,000
Interest	<u>5,844,781</u>
Total Expenditures	<u>\$ 12,427,456</u>
NET CHANGE IN FUND BALANCE	\$ (3,304,674)
FUND BALANCE:	
Beginning of Year	<u>35,769,208</u>
End of Year	<u>\$ 32,464,534</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, 2022

Net change in fund balance - total governmental funds \$ (3,304,674)

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. (521,259)

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:

Principal payments	3,630,000
Amortization of bond premiums and discounts	798,256
Changes in accrued interest	59,904
	585,055

Change in net position of governmental activities \$ 585,055

See accompanying notes to the basic financial statements.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

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, 2022

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, 2022

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, and Agency securities. 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, 2022, the Council's estimated return of excess sales tax to Districts and allowance for doubtful accounts was \$1,561,245.

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, 2022

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, 2022

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, 2022.

**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, 2022.

**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, 2022. 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, 2022

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. New Accounting Pronouncement

Effective October 1, 2021, the Council adopted the provisions of GASB Statement No. 87, Leases. Leases should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation. GASB Statement No. 87 established a single approach to accounting for and reporting leases by state and local governments. Under this statement, a government entity that is a lessee must recognize (1) a lease liability, (2) an intangible asset representing the lessee's right to use the leased asset, (3) report the amortization expense for using the lease asset over the shorter of the term of the lease or the useful life of the underlying asset, (4) interest expense on the lease liability and (5) note disclosures about the lease. This statement provides exceptions for leases of assets held as investments, certain regulated leases, short-term leases and leases that transfer ownership of the underlying asset. This statement also addresses accounting for lease terminations and modifications, sale-leaseback transactions, nonlease components embedded in lease contracts (such as service agreements) and leases with related parties. Currently, the Council does not have any leases that fall under this pronouncement.

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.



SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

NOTE 2. CASH AND INVESTMENTS (CONT'D)

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.

As of September 30, 2022, the carrying value of the Council's cash was \$1,265,284 and the total bank balances were \$1,270,384. Of the Council's bank balances, \$250,000 was insured by the FDIC and \$1,020,384 was covered by pledged collateral held in the Council's name.

As of September 30, 2022, the Council had the following investments:

<u>Investment Type</u>	<u>Cost</u>	<u>Fair Value</u>
Money Market Mutual Funds	\$ 11,421,551	\$ 11,421,551
Treasury Notes	5,962,806	5,954,810
Agency Securities	16,511,933	15,269,868
Total	<u>\$ 33,896,290</u>	<u>\$ 32,646,229</u>

A. Interest Rate Risk

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

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>		
		<u>&lt;1</u>	<u>1-5</u>	<u>6-10</u>
Money Market Mutual Funds	\$ 11,421,551	\$ 11,421,551	\$ -	\$ -
U.S. Treasury Securities	5,954,810	5,954,810	-	-
Agency Securities	15,269,868	6,021,061	9,248,807	-
Total	<u>\$ 32,646,229</u>	<u>\$ 23,397,422</u>	<u>\$ 9,248,807</u>	<u>\$ -</u>

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

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 \$11,421,551 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.

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, 2022, 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>
Money Market Mutual Fund		
Fidelity Institutional Money Market		
Treasury Portfolio - Class III	\$ 7,481,084	22.92%
Fidelity Treasury Fund	3,940,467	12.07%
U.S. Treasury Securities		
Treasury Notes	5,954,810	18.24%
Agency Securities		
Federal Farm Credit Bank	4,514,651	13.83%
Federal Home Loan Banks	5,784,650	17.72%

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

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, 2022:

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)	
Money Market Mutual Funds	\$ 11,421,551	\$ -	\$ -	\$ 11,421,551
U.S. Treasury Securities	5,954,810	-	-	5,954,810
Agency Securities	-	15,269,868	-	15,269,868
	<u>\$ 17,376,361</u>	<u>\$ 15,269,868</u>	<u>\$ -</u>	<u>\$ 32,646,229</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, 2022, the balance on the reimbursements receivable is \$461,340.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

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	\$ 11,623	\$ 282	\$ -	\$ 11,905
Software	1,477	-	-	1,477
Subtotal	<u>\$ 13,100</u>	<u>\$ 282</u>	<u>\$ -</u>	<u>\$ 13,382</u>
Net Capital Assets	<u>\$ 672</u>	<u>\$ (282)</u>	<u>\$ -</u>	<u>\$ 390</u>

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

NOTE 6. LONG-TERM DEBT

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.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

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

Revenue bonds payable consist of the following:

	<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	53,910,000	-	725,000	53,185,000	830,000
Bond Discount	(876,356)	-	(51,670)	(824,686)	-
Bond Premium	911,041	-	145,968	765,073	-
Total Series 2015	<u>\$ 81,649,685</u>	<u>\$ -</u>	<u>\$ 819,298</u>	<u>\$ 80,830,387</u>	<u>\$ 830,000</u>
<u>Series 2020</u>					
Senior Bonds					
Dated February 4, 2020					
3.00% to 5.00%, payable					
in varying amounts through					
2036	\$ 57,785,000	\$ -	\$ 2,905,000	\$ 54,880,000	\$ 3,015,000
Bond Discount	(188,319)	-	(13,907)	(174,412)	-
Bond Premium	9,721,086	-	717,865	9,003,221	-
Total Series 2020	<u>\$ 67,317,767</u>	<u>\$ -</u>	<u>\$ 3,608,958</u>	<u>\$ 63,708,809</u>	<u>\$ 3,015,000</u>
Total Bonds Payable	<u>\$ 148,967,452</u>	<u>\$ -</u>	<u>\$ 4,428,256</u>	<u>\$ 144,539,196</u>	<u>\$ 3,845,000</u>

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

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
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	4,650,000	5,136,232	9,786,232
2027	4,965,000	4,900,107	9,865,107
2028-2032	29,955,000	20,613,278	50,568,278
2033-2037	34,625,000	13,247,939	47,872,939
2038-2041	49,300,000	3,914,269	53,214,269
Total	<u>\$ 135,770,000</u>	<u>\$ 64,417,371</u>	<u>\$ 200,187,371</u>

NOTE 7. FUND BALANCES

Governmental fund balances reported on the fund financial statements at September 30, 2022 include the following:

Nonspendable - Prepaid Expenses	\$ 3,000
Restricted - Capital Projects	12,771,823
Restricted - Debt Service	4,388,198
Restricted - Bond Reserve	11,905,077
Unassigned	<u>3,396,436</u>
Total	<u>\$ 32,464,534</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. This leasing arrangement represents a nonexchange transaction and does not meet the definition of a lease under GASB Statement No. 87.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 2022

NOTE 9. CONSTRUCTION COMMITMENTS

Outstanding construction commitments were approximately \$11,665,066 at September 30, 2022.

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, 2022.

NOTE 11. SUBSEQUENT EVENTS

The effect of subsequent events on the financial statements has been evaluated through February 28, 2023, 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, 2022

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>ACTUAL</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>OVER (UNDER)</u>
<b>REVENUES:</b>				
Sales Tax Proceeds From Districts	\$ 14,000,000	\$ 14,000,000	\$ 16,685,995	\$ 2,685,995
Less: Return of Excess Sales Tax to Districts	(1,000,000)	(1,000,000)	(6,604,374)	(5,604,374)
Reimbursements - East St. Louis	-	-	76,890	76,890
Investment Income (Loss)	50,000	50,000	(1,035,729)	(1,085,729)
Total Revenues	<u>\$ 13,050,000</u>	<u>\$ 13,050,000</u>	<u>\$ 9,122,782</u>	<u>\$ (3,927,218)</u>
<b>EXPENDITURES:</b>				
Current:				
General and Administrative	\$ 325,000	\$ 325,000	\$ 277,516	\$ (47,484)
Design and Construction	18,299,700	18,299,700	2,620,777	(15,678,923)
Professional Services	267,000	267,000	54,382	(212,618)
Debt Service:				
Principal	3,630,000	3,630,000	3,630,000	-
Interest	5,844,781	5,844,781	5,844,781	-
Total Expenditures	<u>\$ 28,366,481</u>	<u>\$ 28,366,481</u>	<u>\$ 12,427,456</u>	<u>\$ (15,939,025)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (15,316,481)</u>	<u>\$ (15,316,481)</u>	<u>\$ (3,304,674)</u>	<u>\$ (12,011,807)</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>			<u>35,769,208</u>	
<b>FUND BALANCE, END OF YEAR</b>			<u>\$ 32,464,534</u>	

See accompanying notes to the required supplementary information.



SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
SEPTEMBER 30, 2022

NOTE 1. BUDGET AND BUDGETARY ACCOUNTING

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

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

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





ALTON EDWARDSVILLE BELLEVILLE HIGHLAND  
JERSEYVILLE COLUMBIA CARROLLTON

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

In planning and performing our audit of the financial statements of the governmental activities and major fund of Southwestern Illinois Flood Prevention District Council (the Council) as of and for the year ended September 30, 2022, 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.

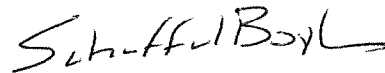
A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in the Council's internal control to be significant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

**Finding 2022-01: Segregation of Duties**

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

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

Very truly yours,



Edwardsville, Illinois  
February 28, 2023



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, 2022. 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 1N to the financial statements, the Council changed accounting policies by adopting GASB Statement No. 87, Leases, during the year ended September 30, 2022. 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 28, 2023.

#### *Management Consultations with Other Independent Accountants*

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

#### *Other Audit Findings or Issues*

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

Other Matters

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

Restriction on Use

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

Very truly yours,



Edwardsville, Illinois  
February 28, 2023

**SOUTHWESTERN ILLIN**

Year End: September 30, 2022

GASB 34 Journal Entries

80495

Date: 10/1/2021 To 9/30/2022

Prepared by	Reviewed by	A and A	Principal
			MTB 2/2/2023

AJE

Number	Date	Account No	Name	Debit	Credit
AJE 01	9/30/2022	112000	ACCOUNTS RECEIVABLE		327,830.45
AJE 01	9/30/2022	411000	TAX PROCEEDS - MADISON CO	677,611.85	
AJE 01	9/30/2022	411100	TAX PROCEEDS - ST CLAIR	608,618.51	
AJE 01	9/30/2022	411200	TAX PROCEEDS - MONROE CO	63,826.09	
AJE 01	9/30/2022	557005	RETURN OF EXCESS SALES TAX - YEAR-EN		1,022,226.00
To reverse PY September Sales tax received in December, net of allowance.					
AJE 02	9/30/2022	112000	ACCOUNTS RECEIVABLE		552,824.84
AJE 02	9/30/2022	411000	TAX PROCEEDS - MADISON CO		504,297.42
AJE 02	9/30/2022	411100	TAX PROCEEDS - ST CLAIR		454,151.73
AJE 02	9/30/2022	411200	TAX PROCEEDS - MONROE CO		49,971.01
AJE 02	9/30/2022	557005	RETURN OF EXCESS SALES TAX - YEAR-EN	1,561,245.00	
To record Cy September sales tax received in December.					
AJE 03	9/30/2022	451000	INTEREST INCOME - BOND PROCEEDS		1,139,794.36
AJE 03	9/30/2022	451500	UNREALIZED (GAINS) LOSSES ON INVESTMI	1,139,794.36	
To reclass market value adjustment.					
AJE 04	9/30/2022	125000	INTEREST RECEIVABLE		23,506.73
AJE 04	9/30/2022	451000	INTEREST INCOME - BOND PROCEEDS	23,506.73	
To adjust accrued interest to calculation.					
AJE 05	9/30/2022	111500	CASH & INVESTMENTS -TRUSTEE		784,497.48
AJE 05	9/30/2022	140000	BOND RESERVE	784,497.48	
To adjust bond reserve to calculation.					
				<b>4,859,100.02</b>	<b>4,859,100.02</b>

Net Income (Loss) 585,055.57





Memo to: Board of Directors  
From: Chuck Ewert  
Subject: Corps of Engineers Update  
Date: March 13, 2023

Attached is Hal Graef's Corps of Engineers Update, which Hal will present at the meeting.

Recommendation: Accept the March Corps of Engineers Update by Hal Graef.



# METRO EAST LEVEE SYSTEM PROGRAM UPDATE



Hal Graef  
March 15, 2023



US Army Corps  
of Engineers®



## MEL PRICE SEGMENT OF UPPER WOOD RIVER



Feature/Task	Description	Estimated Date	Actual Date	Notes
Reach 1 Relief Well contract	4 existing Relief Wells; 55 new Relief Wells		Awarded 3Jun21	<ul style="list-style-type: none"> <li>All wells installed</li> <li>Punch list items being addressed</li> </ul>
Reach 2 Relief Well contract	16 existing Relief Wells; 25 new Relief Wells		Awarded 8Aug22	<ul style="list-style-type: none"> <li>RW installation</li> <li>RW development</li> </ul>
Complete Mitigation		FY23		<ul style="list-style-type: none"> <li>Mitigation credit purchase is complete.</li> <li>Will coordinate with USFWS and IDNR to review/document the mitigation requirements. Anticipate late summer 2023.</li> </ul>
OMRR&R Payment to WRDLD	Compensation to LD to offset additional O&M expenses	Late FY24 or early FY25		<ul style="list-style-type: none"> <li>Payment pending sufficient funds following completion of all construction and mitigation work.</li> <li>Possible use of project funds for Interim Operating Plan (IOP)</li> </ul>
Project Close Out	All documents archived; financial close out			



# WOOD RIVER



Feature/Task	Description	Estimated Date	Actual Date	Notes
Bid Package 8 contract	1 Pump Station/22 Relief Wells		Awarded 4Nov21	<ul style="list-style-type: none"> <li>Removed formwork from PS and installed pump tube brackets</li> <li>Working on outlet structure</li> <li>RWs using 3 step pump test as river levels allow</li> </ul>
Relief Well #1 contract	24 Relief Wells		Awarded 2Dec21	<ul style="list-style-type: none"> <li>All wells installed</li> <li>Additional time needed for pump tests and turf establishment</li> </ul>
Pump Stations contract	PS #2 and #3 along Canal Rd		Awarded 28Sep22	<ul style="list-style-type: none"> <li>Contractor mobilizing</li> </ul>
Relief Well #2/Ditch Work contract	55 Relief Wells plus ditch work to convey the water to the WR PS	TBD		<ul style="list-style-type: none"> <li>FPD/WRDL D "Alt Ditch" letter of 16Feb23 urges USACE to reconsider 19Dec22 betterment determination and questions the feasibility of the original plan</li> <li>All technical USACE work is paused pending resolution</li> </ul>
Relief Well #3 contract	30 Relief Wells	TBD		<ul style="list-style-type: none"> <li>Awaiting ROW Certification and additional funding</li> </ul>
Pump Station Modification contract	Mods to WR and Hawthorne PSs	Sep 2023		<ul style="list-style-type: none"> <li>Conducting pre-solicitation contracting activities</li> <li>Scheduled for Sep 2023 contract award, pending sufficient funds</li> </ul>
Berm	Vice PS/RW at Roxana	TBD		<ul style="list-style-type: none"> <li>FPD requested to design/construct via WIK</li> <li>Engineering Documentation Report (EDR) completed 13Feb23</li> </ul>
Mitigation	For BP-8 (maybe berm)			<ul style="list-style-type: none"> <li>Plan is to purchase credits when berm is at 65% level of design</li> </ul>
WIK #2	For BP-8 design, other			<ul style="list-style-type: none"> <li>Revised submittal received Jan23 for multiple activities last 7 yrs</li> </ul>
Total Project Cost	Update to TPC		12Dec22	<ul style="list-style-type: none"> <li>\$107,471,000 (Dec 2022); \$85,290,000 (Oct 2018)</li> <li>Undergoing Change Control Board to seek Agency decision</li> </ul>



# EAST ST. LOUIS



Feature/Task	Description	Est. Date	Actual Date	Notes
Cutoff Wall/Jet Grout	MESD Stations 973+00 to 1020+00		Awarded 14Nov19	<ul style="list-style-type: none"> <li>Construction complete 4Oct22, substantially complete 23Nov22.</li> <li>Final completion expected Spring '23 – establishment of turf</li> <li>USACE issuing final payment March '23</li> </ul>
BP-12 Ph1	106 D-Type Relief Wells		Awarded 26Aug21	<ul style="list-style-type: none"> <li>Well installation complete; Site grading, turf establishment, and pump testing of 36 RWs to be completed in Spring '23</li> <li>USACE received request for materials surcharge – HQ to decide</li> </ul>
BP-12 Ph2	43 T-Type Relief Wells (Ph2 and Ph3)	Award: 4 <sup>th</sup> Qtr FY25		<ul style="list-style-type: none"> <li>Approx. 65% design, delays securing A/E contract pushed out Award date to July 2025</li> <li>In coordination with IDOT, TRRA, Veolia, Alton-Southern.</li> </ul>
BP-14C	North Flank Berms	Award: 4 <sup>th</sup> Qtr FY24		<ul style="list-style-type: none"> <li>Approx. 65% design</li> <li>USACE informed that more material is expected to be dredged soon and WSP plans to test available material for suitability</li> </ul>
LERRDs*	Land, Easements, ROW, Relocations and Disposal			<ul style="list-style-type: none"> <li>Request No. 1 received 02Jun22</li> <li>Response from Lynn Hoerner (USACE) sent on 02FEB23</li> </ul>
WIK Credit Requests	BP-14A and 18			<ul style="list-style-type: none"> <li>Additional information for requests No. 3-6 received 07Dec22, currently being reviewed</li> </ul>
WIK BP-11*	Relief Wells			<ul style="list-style-type: none"> <li>USACE response to RFI/Submittals complete</li> </ul>
WIK BP 18A*	Phillips Reach PS			<ul style="list-style-type: none"> <li>USACE reviewing flow analysis to determine potential cost share</li> </ul>
Total Project Cost	Update to TPC	Mar 2023		<ul style="list-style-type: none"> <li>Not expected to exceed current estimate; hence, not expected to require higher echelons of review/certification.</li> </ul>

\*Recommend WIK/LERRDs credit requests be submitted at regular intervals, vice waiting to the end of the project.



# PRAIRIE du PONT AND FISH LAKE



Feature/Task	Description	Estimated Date	Actual Date	Notes
Bid Package15 coordination	Pump Station and underseepage controls	TBD		<ul style="list-style-type: none"><li>• Continue coordination with WSP on BP-15; complete with 30% design and review</li><li>• Reference 2017 Contributed Funds Agreement (BP-15)</li><li>• Awaiting updated design schedule</li></ul>
Future Bid Package coordination		TBD		<ul style="list-style-type: none"><li>• Anticipate future Contributed Funds Agreement for each BP</li></ul>
Environmental Assessment	Supplemental EA	TBD		<ul style="list-style-type: none"><li>• The applicant is to submit a revised/supplemental/updated EA for the entire project on the modified design (at least 65% design or greater)</li><li>• May need to have the area surveyed for T&amp;E species, HTRW and/or Cultural Resources</li><li>• Need to specify source of borrow material</li><li>• Supp EA to be reviewed within the Section 408 program</li></ul>