



SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
BOARD OF DIRECTORS MEETING

July 17, 2024 7:30 am

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

1. Call to Order
John Conrad, President
2. Roll Call
Debra Moore, Secretary/Treasurer
3. Approval of Minutes of May 15, 2024
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. 2023 Annual Audit
Michael Brokering, Scheffel Boyle
8. Design and Construction Update
Jon Omgig, WSP USA Environment & Infrastructure Inc.
9. Draft FY 2025 Flood Prevention District Council Budget
Chuck Etwert, Chief Supervisor

AGENDA

10. Release of Executive Session Minutes

Chuck Etwert, Chief Supervisor

11. Update from Corps of Engineers

Hal Graef, U.S. Army Corps of Engineers

12. Public Comment

Executive Session – (if necessary)

13. Other Business

14. Adjournment

Next Meeting: August 21, 2024

MINUTES

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL BOARD OF DIRECTORS MEETING May 15, 2024

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 May 15, 2024.

Members in Attendance

John Conrad, President (Chair, Monroe Flood Prevention District)
Max Merz III, Vice-President (Madison County Flood Prevention District)
Debra Moore, Secretary/Treasurer (Chair, St. Clair County Flood Prevention District)
Michael Andreas, 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
Kyle Belanger, Flexsys
Michael Brokering, Scheffel Boyle
Mike Feldman, U.S. Army Corps of Engineers
David Human Jr, Husch Blackwell LLP
Charles Juneau, Juneau Associates Inc.
Jennifer Kengovskiy, U.S. Army Corps of Engineers
Kevin Koenigstein, Monroe County Treasurer
Mike Nordstrom, MESD
Jon Omvig, WSP USA Environment & Infrastructure Inc.
Jeff Wells, U.S. Army Corps of Engineers

Call to order

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

Mr. Conrad asked for a roll call to confirm that a quorum was present, and the following indicated their attendance.

Mr. Andreas – Present
Mr. Brinkman – Present
Mr. Conrad – Present
Mr. Merz – Present
Dr. Moore – Present
Mr. Parks - Present
Mr. Schwind - Present

A quorum was present.

Approval of Minutes of March 20, 2024

Mr. Conrad asked for a motion to approve the minutes of the Board meeting held on March 20, 2024. A motion was made by Mr. Merz seconded by Mr. Brinkman to approve the minutes of the Board meeting held on March 20, 2024. Dr. Moore called the roll, and the following votes were made on the motion:

Mr. Andreas - Aye
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

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

2023 Audit Status Update

Mr. Conrad recognized Mr. Michael Brokering of Scheffel Boyle. Mr. Brokering indicated he was at the meeting at the request of Mr. Etwert to provide the status of the Annual Audit FY 2023, which is normally presented at the March meeting.

He apologized for not making the March meeting, due to not getting all the financial information on time from CliftonLarsonAllen, which delayed the process and ran into Scheffel Boyle’s busy tax season. He hopes to have the audit completed by June 15th and presented at the July meeting.

Mr. Etwert indicated that he would have a meeting with both CliftonLarsonAllen and Scheffel Boyle after the completion of the current audit to ensure this situation does not occur next year.

Mr. Conrad thanked Mr. Brokering for providing the Board with an update on the status of the audit.

Program Status Report

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

He briefly highlighted recent changes to the status of the Authorized Level Projects, indicating there were only a few changes since the April Update.

500-Year Authorized Level Status

Wood River Levee System

On Bid Package #8 the Corps' contractor is anticipated to complete construction soon, after which, WSP will submit the Work-in-Kind (WIK) submittal for engineering during construction (EDC) services.

On Bid Package #9 we continue to wait for the Project Partnership Agreement (PPA) approval from the Corps before design can begin. The PPA amendment is expected to be completed this summer.

On Relief Well Package 2 (RWP2) we also continue to wait for the Corps to prepare a revised Notice-to-Proceed (NTP) letter for land acquisition. After the revised NTP is received from the Corps, the FPD Council will begin the formal appraisal process and make an offer to the City of Wood River for the easement(s) necessary for the project.

MESD Levee System

On Bid Package 11 the pace of construction has improved as the weather has been favorable for much of the past month. The G.C.E.D. #1X Pump Station outfall structure is complete. The river stage over the past month has allowed for the development of all 68 relief wells. To date 58 relief well seals have been placed.

On April 29, with a forecasted flood stage on the river, the General Contractor was directed to temporarily backfill all open excavations and install the temporary bypass pumping system, per the Emergency Action Plan. The contract with the General Contractor stipulates that the FPD Council will reimburse for emergency work during flooding.

The bid package is approximately sixty percent completed.

On Bid Package 14B, WSP issued final plans to the Corps on February 29 and the Corps has advertised the project for bid.

On Bid Package 18A a revised relief well plan was received from the Corps on May 6. The revised relief well plan will require a revision to the 35% design report, but the effort to revise is minimal. We anticipate a re-submittal of the 35% design report, incorporating the current USACE relief well plan, this month.

Prairie Du Pont/Fish Lake Levee Systems

On Bid Package #15, the Corps issued comments on April 26th on the 65% design package submitted to them on January 29th. WSP is currently responding to comments and has begun the 95% design phase. The current estimate is to have the project bid late in 2024 and brought to the Board for approval at the November 2024 meeting.

The 35% design of Bid Package #16 is underway and scheduled to be submitted to USACE this summer.

The 35% design of Bid Package #17 has begun and is scheduled to be submitted to USACE in the fall.

He indicated with comments finally received on Bid Packages #18A and #15, the design process can resume and move forward.

Mr. Conrad asked for a motion to accept the Program Status Report for May 2024. A motion was made by Mr. Schwind to accept the Program Status Report for May 2024. Mr. Parks seconded the motion. Dr. Moore called the roll, and the following votes were made on the motion:

Mr. Andreas – Aye
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

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

He noted the financial statements for March and April prepared by our fiscal agent, CliftonLarsonAllen. The reports include an accounting of revenues and expenditures for the months ending March 31, 2024 and April 30, 2024 as compared to the according fiscal year budget.

He indicated he would not read all the financial numbers provided in the agenda package.

Accrued expenditures for the fiscal year beginning on October 1, 2023 thru March 31, 2024 were \$11,889,488 while revenues amounted to \$9,296,292 resulting in a deficit of \$2,593,195.

Accrued expenditures for the fiscal year beginning on October 1, 2023 thru April 30, 2024 were \$18,303,432 while revenues amounted to \$10,675,094 resulting in a deficit of \$7,628,338.

He indicated the Counties have transferred 50% of their FPD sales tax funds to the Council.

A total of \$29,468,840 is still 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. These funds are expected to be requested from the Counties in December 2025 or early 2026.

He also indicated the sales tax trend sheet in the agenda package was incorrect and a corrected version was being provided to everyone at the meeting.

Monthly sales tax receipts of \$1,318,515 for January 2024 were up 4.63% from last year, and receipts of \$1,291,919 for February 2024 were up 5.43% from last year. Receipts for the year are up 5.03% from last year. Hopefully, there will not be a downturn in the next few months as was experienced in 2023.

Bank transactions for March & April 2024 were also provided. Total disbursements for March were \$141,732.03 and for April \$512,141.45 with the largest payment in March being to WSP and the largest payments in April being to WSP and Keller Construction.

Mr. Conrad asked for a motion to accept Mr. Etwert's budget reports and disbursements for March and April 2024. A motion was made by Mr. Brinkman and seconded by Mr. Parks accept the budget reports and approve the disbursements for March 2024 and April 2024.

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

Mr. Andreas - Aye
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

Mr. Conrad called on Jon Omvig, 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 Package 8 - South Roxana Relief Wells & Pump Station

- FPDC/WSP designed & USACE constructed
- Construction completion early 2024
- WSP continues to respond to RFIs as needed

Bid Package 9 – Roxana Seepage Berm & Detention Pond

- Spring 2020 –FPD Council approaches Roxana about obtaining easement for relief well & pump station project. Meetings for next 18 months.
- September 17, 2021 – Wood River Drainage & Levee District and Village of Roxana sign intergovernmental agreement for granting easement, provided seepage berm and detention pond is built.
- November 22, 2021 – FPD Council sends letter requesting authorization to change federal solution from relief wells & pump station to berm & detention.
- February 13, 2023 – USACE issues Engineering Determination Report (EDR) concurring that berm & detention is “most economical means” of flood control at site.

- April 19, 2023 – Reported to FPD Board: USACE approval of Integral Determination Report (IDR) anticipated September 2023; Project Partnership Agreement (PPA) amendment anticipated November 2023; Design start December 2023.
- December 11, 2023 – USACE reports IDR is still pending approval by Division and that USACE processes now require the PPA amendment to be approved by USACE HQ, requiring more time.
- February 13, 2024 – USACE Approves Integral Determination Report (IDR)
- Summer 2024 – Current USACE expected PPA Amendment approval.
- Summer 2024 – Anticipated start of design (immediately following PPA Amendment approval)

Old Channel Wood River – NE Corner of IL-3 and IL-143

- Multiple meetings have been held among levee district, City, FPD Council, WSP, and the City of Wood River.
- USACE is preparing an updated Notice-to-Proceed (NTP) letter for real estate acquisition.
- After NTP is received, an appraisal will be prepared to evaluate cost.

MESD

Bid Package 11 – Venice - Relief Wells, Pipes, & Pump Station Modifications

- Project is approximately 51% complete
- Groundwater has recovered and relief well testing has resumed
- Recent river rise caused us to implement emergency flood protection measures during construction.

Bid Package 14B – Brooklyn (under I-70 bridge) – Filter Blanket

- This is now being bid & constructed by USACE.

- WSP will support as requested from now on.

Bid Package 18A – Cahokia Heights –Relief Well Piping and Pump Station Mods

- WSP received the USACE relief well plan on May 6, 2024.
- WSP is revising 35% submittal to align with current USACE relief well plan. Anticipate re-submittal this month. plan
- Design of the Phillips Reach No. 2 Pump Station Replacement is underway.

Prairie Du Pont & Fish Lake

Bid Package 15 – East Carondelet – Large Seepage Berms

- 65% complete design submitted January 29.
- Comments received from USACE on April 26.
- WSP is responding to comments.
- Revised schedule is to award for construction at the November 2024 Board Meeting
- Environmental Assessment, Wetland Delineation, & Cultural Resource Report all moving forward

Bid Package 16 – East Carondelet – Relief Wells, Berms, and Pump Stations

- 35% complete design package to be submitted in summer 2024.
- Contributed funds agreement with USACE is in place and FPD Council has submitted first payment.

Bid Package 17 - East Carondelet – Relief Wells, Berms, and Pump Stations

- 35% design is underway

- 35% complete design package is to be submitted in fall 2024.

Mr. Andreas indicated he had recently met with Kevin Williams, Wood River Levee and Drainage District, regarding the Old Channel Wood River NE Corner of IL-3 and IL-143 Project.

There was a lengthy discussion regarding alternative solutions, ponding in the area, easements required, and pump station design capacity regarding relief well flow and interior drainage flow. Regarding the pump station capacities, Mr. Feldman indicated additional pumps were being added to manage additional flow.

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

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

Mr. Andreas - Aye
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

Mr. Conrad asked Ms. Jen Kengovskiy to provide the report from the Corps.

She indicated she was presenting in place of Hal Graef who was currently employed.

Ms. Kengovskiy highlighted her PowerPoint® presentation, which was included in the agenda package to illustrate her remarks. Her presentation focused on the status of the Metro East Projects.

METRO EAST LEVEE SYSTEM PROGRAM UPDATE

Items in **bold** indicate updates from last meeting

MEL PRICE SEGMENT OF UPPER WOOD RIVER

Reach 2 Relief Well Contract

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

Preparing for final inspection of base contract work

Contract modified:

Abandon unneeded piezometers (late March)

Hydroseed

Complete Mitigation

Mitigation credit purchase and final documentation is complete

OMRR&R Payment to WTDLD

Compensation to LD offset additional O&M expenses
FY24

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

Draft Facilities Alteration Agreement and Deed of
Subordination and release being reviewed within
Mississippi Valley Division

Ribbon Cutting

Late Summer

Venue not yet determined

Project Close Out

All documents archived; financial close out

FY25

WOOD RIVER

Bid Package 8 contract

1 Pump Station/22 Relief Wells – Awarded 4Nov21

Awaiting delivery oof pole mount transformers from Ameren to install pump

Estimated completion date of 28 May

Pump Stations contract

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

Pump Station No. 2 – **installing FRP drive**

Pump Station No. 3 – **installed FRP drive, reassembled discharge pipe, installed vent pipes**

Relief Well #2/Ditch Work contract

55 Relief wells plus ditch work to convey the water to the WR PS – ROW Cert
Nov24
Award Mar25

Technical USACE work is paused pending resolution

Options are to reconnect creek or Alternative Ditch (betterment)

USACE evaluating LD's request for additional RE easements

Relief Well #3 contract

30 Relief Wells – Aug24

USACE finalizing BCOES review

Pump Station Modification contract

Mods to WR and Hawthorne PSs – Jul24

Solicitation package posted 3 May

Berm

Vice PS/RW at Roxanna –PPA Jul24

Integral Determination Report (IDR) approved 13Feb24

Recommend to MVD that berm is WIK-eligible

Project Partnership Agreement Amendment No. 2 drafted

Received comments from MVD, preparing final package for routing

Mitigation

For BP-8 (maybe berm)

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

WIK

For BP-8 EDC

\$17,739,418.51 has been credited for both WIK No. 1 & 2

Next WIK request expected to be for BP -8 EDC

Total Project Cost

Update to TPC – 9Jan24

Updated TPC for current FY. \$108,078,000

Federal funding identified via Bipartisan Infrastructure Law

She provided photos of the Wood River – RW#2/Ditch Work, which identified the Reconnect Old Wood River Creek option and the Alternative Ditch option.

EAST ST. LOUIS

BP-12 Ph1

106 D-Type Relief Wells – Awarded 26Aug21

Construction substantially complete: pump testing of 36 RWs continues to be delayed due to low river levels

BP-12 Ph2

43 T-Type Relief Wells (Ph2 and Ph3) – Award: 4th Qtr. FY 25

95% design reviews to begin 13 May

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

ROW NTP sent to MESD in November 2023

BP14B

Filter Blanket – Award: 4th Qtr FY24

USACE will administer construction contract

Solicitation package posted 25 April

WSP may be needed to address mods during construction

WIK BP-11*

Relief Wells

USACE coordination with WSP/Keller during construction

WIK BP 18A*

Phillips Reach PS Modifications

USACE to review revised 35% design

WIK Credit Requests

BP-14A and 18 – 8Aug23

\$12,183,767.91 has been credited for WIK No. 3-6

\$24,559,173.61 has been credited for all WIK to date

LERRDs*

Land, Easements, ROW, Relocations and Disposal

\$1,607,516.56 has been credited for LERRDs to date

Total Project Cost

Update to TPC- 9Aug23

\$151,065,000 is current estimate

FPD estimates with construction of BP18A, BP11, and Remaining LERRDs, 35% cost share will be satisfied

*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 under seepage controls - TBD

USACE recently reviewed 65% submittal

Bid Package 16 coordination

58RWs, 11 berms, 2 PSs, conveyance, 52 RW abandonments - TBD

Agreement executed 18 January 2024

FY24 funds available

Bid Package 17 coordination

74 RWs, 6 berms, 2 PSs, conveyance, 47 RW abandonments – TBD

Agreement executed 18 January 2024

FY24 funds available

Environmental Assessment

Supplemental EA – TBD

USACE is reviewing Draft EA

Mr. Conrad thanked Ms. Kengovski 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.

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

Mr. Andreas - Aye
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

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

Other Business

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

Adjournment

Mr. Conrad then asked for a motion to adjourn the meeting.

A motion was made by Mr. Parks and seconded by Mr. Merz, and all responded with an affirmative voice vote.

Respectfully submitted,

Debra Moore,
Secretary/Treasurer, Board of Directors



Memo to: Board of Directors
From: Chuck Etwert
Subject: Program Status Report for July 2024
Date: July 15, 2024

500-Year Authorized Level Status

Wood River Levee System

Bid Package 8: The Corps' contractor is anticipated to complete construction of Bid Package 8 soon, after which, WSP will submit the Work-in-Kind (WIK) submittal for engineering during construction (EDC) services.

Bid Package 9: The Corps is in the process of amending the Project Partnership Agreement (PPA), which is necessary before design of Bid Package 9 can safely begin. The Corps Division office endorsed the PPA amendment on June 17 and headquarters is now reviewing the changes, with final approval expected in August 2024. As reported over the past several months, this delay in IDR and PPA approvals will shift design and construction work of Bid Package 9 by at least 6 months and likely result in slightly higher construction costs due to the natural increase in prices over time.

Relief Well Package 2: The FPD Council is awaiting the revised Notice-to-Proceed (NTP) letter for land acquisition for Relief Well Package 2 (RWP2). RWP2 is the project which the Old Channel Wood River work falls within. After the revised NTP is received from the Corps, the FPD Council will begin the formal appraisal process and make an offer to the City of Wood River for the easement(s) necessary for the project. Eligibility of this easement acquisition for LERRDs credit is currently being evaluated; however, if LERRDs credit will not be awarded, the decision on how to proceed will be presented to the Board.

Work In-Kind credit of \$17,739,418.51 and LERRD's credit of \$693,274.23 has been approved to date for the Wood River Levee System.

MESD Levee System

Bid Package 11: All the new relief wells have now been developed. 59 of 76 relief wells have been pump tested, with tests occurring daily now. Presently the Mississippi River is in flood stage, so excavation work is on hold until the river drops below 18.5 feet (per project specifications/USACE). As a reminder, on April 29, with a forecasted flood stage on the river, the General Contractor was directed to temporarily backfill all open excavations and install the temporary bypass pumping system, per the Emergency Action Plan. The contract with the General Contractor stipulates that the FPD Council will reimburse for emergency work during flooding. A contract change order for emergency flood preparedness work will be forthcoming after the river recedes and excavation/backfill operations resume.

Bid Package 14B: WSP and the Corps have been addressing contractor questions as this project, as USACE has issued this project to bid. Presently, additional access easements are being sought from Terminal Railroad Association (TRRA), Kansas City Southern Railroad, and Ameren. The access easement in question were used for the Corps' cutoff wall project in East St. Louis and the Corps has asked to renew the easements for the Bid Package 14B project.

Bid Package 18A: WSP submitted a revised 35% design report to USACE on July 9 and is working towards the 65% design submittal.

Work In-Kind credit of \$24,599,173.61 and LERRDs credit of \$1,607,516.56 has been approved to date for the MESD Levee System.

Prairie Du Pont/Fish Lake Levee Systems

Bid Package 15: WSP is currently working on 95% complete plans, specifications, and calculations, with a planned submittal to USACE for Section 408 permission in the next few weeks. The current estimate is to have the project bid late in 2024 and bring to the Board for approval at the November 2024 meeting.

Bid Package 16: 35% design of Bid Package 16 was submitted to USACE on July 8 and is under review.

Bid Package 17: 35% design has begun and is scheduled to be submitted to USACE in the fall.

PDP/FL Environmental Permitting: All comments to the Draft Environmental Assessment have been resolved, except for Section 106 (cultural resources) aspects, which are close to being resolved between USACE and WSP. The Environmental Assessment is a necessary component of the Section 408 permissions that will be sought for each of the PDP/FL bid packages.

Attached is WSP's Monthly Construction Progress Report.

Recommendation:

Accept the Program Status report for July 2024.



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

**Southwestern Illinois Levees
Restoration of the Federally Authorized Level of Flood Protection
Monthly Construction Progress Report
July 2024**

WSP Project No. 563170001
Period Ending Date: July 08, 2024

Date of Issue: July 08, 2024

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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 the Wood River and East St. Louis levee systems 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.

Bid Package 14A was composed of the construction of underseepage controls in the Metro-East Sanitary District Levee System, from station 821+00 to 863+00. This included construction of a cut-off trench, placement of 2 riverside blankets/berms, construction of 2 piezometers, and placement of random fill in an old ditch on the landside of the levee.

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

1.2 Key Contacts / People

Program Manager	Jay Martin, PE, 615.957.2127 jay.martin@wsp.com
Project Manager	Jon Omgig, AICP, 636.795.7696 jon.omvig@wsp.com
Engineer of Record (Civil)	Randy Cook Jr., PE, 618.530.5658 randy.cook@wsp.com
Engineer of Record (Geotechnical)	Mary Knopf, PE, 502.333.4391 mary.knopf@wsp.com
Resident Project Representative	Dalton Brookshire, 618.401.7359 dalton.brookshire@wsp.com
Construction Inspector	Jeffery Johnson, 618.250.1670 jeffery.johnson@wsp.com

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

2.1 HSSE Reports

Health/Safety		
The Contractor(s) conducts daily toolbox safety talks.		
Security		
Nothing to report this month		
Environment (SWPPP)		
Forms submitted as required		
River Stage Restrictions		
The project specifications dictate that excavations shall cease when the Mississippi River Stage is:		
Bid Package	River Stage	River Elevation
11	14.6 / 25 (depending on work area)	404.58 (St. Louis)
NOTE: A modification for work restrictions was agreed upon to allow the contractor to work up to 18.5' on the St. Louis gauge. Furthermore, the contractor may work when the river exceeds 18.5' if they can demonstrate the ability to adequately monitor and control the groundwater in the GCED 1X Pump Station work area.		

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	April 12, 2023
Anticipated start of field activities	December 2022
Start of field activities	February 22, 2023
Contract completion date	<i>Final completion October 08, 2024</i>
Final Walk Through	TBD
Final Acceptance	N/A

3.1.2 Progress

- Drilling Services has drilled all 68 Relief Wells, original contract quantity plus change order 05 and change order 08 quantities.
 - Drilling Services has developed all 68 Relief Wells.
 - Drilling Services has placed 58 Relief Well seals to date.
 - Drilling Services has pump tested 59 out of 76 Relief Wells.
 - Keller installed the temporary bypass pumping system at G.C.E.D 1X pump station.
 - On Monday 4/29, Keller Construction was directed to temporary backfill all open excavations per the emergency action plan, due to the current high river event.
 - Keller Construction is waiting for the river level to fall below 18.5 feet to resume excavation/backfill operations per contract work restrictions.
- Property Acquisition
 - Temporary easement from Beelman has been granted.

3.1.3 FPD Council Board of Directors Considerations

- None at this time.

3.1.4 Submittals

- Submittals are in progress.

3.1.5 Change Orders

- Change Order 01: Manhole 76XC Lid Modification, approved on 6/7/2023.
- Change Order 02: Upgrading medium duty to heavy duty flap gates, approved on 6/14/2023.
- Change Order 03: BP 12 Fence Replacement Scope of Work, approved on 7/27/2023.
- Change Order 04: Relief Well Bentonite Seals, approved on 7/22/2023.
- Change Order 05: Addition of RW-36X and RW-36XB, approved on 8/18/2023.
- Change Order 06: Concrete Collar at Venice Pump Station, approved on 2/12/2024.
- Change Order 07: Time Extension for RFI 11 and Survey Control, approved on 2/12/2024.
- Change Order 08: RW-91XAR and RW-91XBR, approved on 3/28/2024.
- Change Order 09: Backfill Density Testing Frequency, approved 3/27/2024.
- Change Order 10: Modifying RW-36X and RW-36XB to Include Ductile Iron Pipe and Flap Gates, approved 3/27/2024.

3.1.6 QC/QA Activities

- Complete to date

3.1.7 Other Considerations

- None at this time

3.1.8 Payment Progress

- Eighth Payment to the Contractor was made on November 9, 2023.
- Ninth Payment to the Contractor was made on November 27, 2023.
- Tenth Payment to the Contractor was made on December 20, 2023.
- Eleventh Payment to the Contractor was made on April 22, 2024.
- See Contract Invoice Log attached.

3.2 Bid Package 14A

3.2.1 Calendar

Bid Date:	January 6, 2019
Contract executed	February 18, 2020
Schedule received	Not yet received
Anticipated start of field activities	July 2020
Start of field activities	September 2, 2020
Contract completion date	<i>Final completion January 22, 2021</i>
Final Walk Through	December 18, 2020 Substantial Completion Meeting resulted in no issues that required further attention
Final Acceptance	December 18, 2020

3.2.2 Progress

- Final submission of project summary documentation for close-out with USACE completed on February 10, 2022.

3.2.3 Property Acquisition

- America’s Central Port - Complete

3.2.4 Levee Board Considerations

- None at this time

3.2.5 Submittals

- Submittals are complete

3.2.6 Change Orders

- Change Order No. 1 to address the lost time and additional effort necessary to work around the unknown 10” gas line utility was approved on November 8, 2020.
- Change Order No. 2 for slag removal at the piezometer locations approved November 24, 2020.
- Change Order No. 3 for time extension was approved December 18, 2020.
- Change Order No. 4 for time extension in progress approved June 21, 2021.
- Change Order No. 5 for unit price and quantity adjustments approved June 21, 2021.

3.2.7 QC/QA Activities

- Complete

3.2.8 Considerations

- None

3.2.9 Payment Progress

- Final Payment to the Contractor was made on May 25, 2021.

Bid Package 18

3.2.10 Calendar

Bid Date:	November 6, 2019
Contract executed	January 15, 2020
Schedule received	February 20, 2020
Anticipated start of field activities	March 2020
Start of field activities	March 20, 2020
Contract completion date	<i>Final completion September 30, 2021.</i>
Final Walk Through	October 6, 2021
Final Acceptance	October 6, 2021

3.2.11 Progress

- Final submission of project summary documentation for close-out with USACE completed on July 25, 2022.

3.2.12 Property Acquisition

- No acquisition was necessary for this bid package

3.2.13 Levee Board Considerations

- None

3.2.14 Submittals

- Complete

3.2.15 Change Orders

- Change Order No. 1 completed on April 21, 2020
- Change Order No. 2 approved by FPD Council Board on August 19, 2020
- Change Order No. 3 approved by FPD Council Board on November 9, 2020
- Change Order No. 4 approved by FPD Council Board on February 5, 2021.
- Change Order No. 5 approved on December 23, 2021.

3.2.16 QC/QA Activities

- Complete

3.2.17 Considerations

- None

3.2.18 Payment Progress

- Final Payment to the Contractor was made on January 10, 2022.

Change Request Log

Contractor:	Keller Construction, Inc. 22 Illini Drive Glen Carbon, IL 62034
Project:	Design Deficiency Corrections for East St. Louis, Illinois Flood Protection Project
Bid Package No.:	11
Big Package Name:	Underseepage and Through-Seepage Controls from 774+00 to 889+00

Original Contract Amount:	\$ 11,665,066.40
Change Orders Total:	\$ 799,662.76
Total Revised Contract Amount:	\$ 12,464,729.16

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

Change Request No.	PCN No.	Description	Change Type (Field, Design, Spec, Other)	Cost	As-Bid Line Item	Original Cost of Associated Line Item	% of Original Line Item	% of Original Contract	Date	Status	Comments
1	5	MH-76XC Lid Modification	Design	\$ 1,720.00	36	\$ 30,000.00	5.73%	0.01%	6/8/2023	Approved	Changing lid to area inlet
2	2	Outfall Structure Heavy Duty Flap Gates	Design	\$ 6,403.20	11	\$ 320,000.00	2.00%	0.05%	6/14/2023	Approved	Upgrading from medium duty to heavy duty
3	7	BP 12 Fence Replacement Scope of Work	Other	\$ 172,126.15	5	\$ 77,764.96	221.34%	1.48%	7/27/2023	Approved	Reducing re-work of newly installed replacement fence.
4	9	Addition of Bentonite Seals D-Type RW	Design	\$ 28,086.90	16, 17	\$ 398,223.00	7.05%	0.24%	7/21/2023	Approved	Addition of bentonite seals
		Addition of Bentonite Seals T-Type RW	Design	\$ 200,119.11	16, 18	\$ 3,240,540.00	6.18%	1.72%			
5	10	Addition of RW-36X and RW-36XB	Design	\$ 121,121.75	5,17,21,22, 32,33,40			1.04%	8/18/2023	Approved	Redesign of RW-36X and addition of RW-36XB
6	NA	Concrete Collar at Venice Pump Station	Field	\$ 14,351.25	30	\$ 10,274.40	140.00%	0.12%	2/11/2024	Approved	Connection of existing RCP to new RCP
7	NA	Extension of Time and Survey Control	Other	\$ 2,828.96	3	\$ 79,000.00	3.58%	0.02%	2/11/2024	Approved	Time extension for RFI 11 and survey control
8	18	RW-91XAR and RW-91XBR	Design	\$ 155,981.97	1,2,17,20,3 2,33			1.34%	3/8/2024	Approved	Adding RW-91XAR and RW-91XBR
9	15	Additional Pipe Backfill Density Test Frequency	Design	\$ 82,588.86	No bid item			0.71%	3/8/2024	Approved	Modifying Pipe Backfill Specifications
10	10	Modifying RW-36X and RW-36XB	Design	\$ 14,334.61	1,2, No Bid item			0.12%	3/8/2024	Approved	Modifying discharge outlet for RW-36X and RW-36XB

CONTRACT INVOICE LOG

Contractor:	Keller Construction, Inc. 22 Illini Drive Glen Carbon, IL 62034
Project:	Design Deficiency Corrections for East St. Louis, Illinois Flood Protection Project
Bid Package Number:	11
Bid Package Name:	Underseepage Controls from 774+00 to 889+00, GCED 1X Pump Station/Outfall

Original Contract Amount:	\$ 11,665,066.40
Total Change Order Amount:	\$ 799,662.76
Total Revised Contract Amount:	\$ 12,464,729.16

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
2	4/17/2023	4/21/2023	\$993,448.65	\$99,344.87	\$894,103.79	\$573,912.46	4/24/2023	\$10,770,962.62
3	4/28/2023	5/11/2023	\$1,811,458.34	\$181,145.84	\$1,630,312.50	\$736,208.71	5/16/2023	\$10,034,753.90
4	7/14/2023	7/17/2023	\$2,710,950.39	\$271,095.02	\$2,439,855.37	\$809,542.87	7/24/2023	\$9,233,334.23
5	7/14/2023	7/20/2023	\$3,821,633.07	\$382,163.29	\$3,439,469.78	\$999,614.41	7/26/2023	\$8,405,845.97
6	8/15/2023	8/25/2023	\$4,252,996.32	\$419,988.07	\$3,833,008.25	\$388,226.92	8/29/2023	\$8,366,946.81
7	10/10/2023	10/16/2023	\$4,874,579.26	\$487,457.93	\$4,387,121.33	\$554,113.08	10/16/2023	\$7,812,833.73
8	11/8/2023	11/8/2023	\$5,609,464.13	\$560,946.43	\$5,048,517.70	\$666,707.92	11/9/2023	\$7,146,125.81
9	11/16/2023	11/27/2023	\$5,913,562.23	\$591,356.24	\$5,322,205.99	\$273,688.29	11/27/2023	\$6,872,437.52
10	12/13/2023	12/19/2023	\$6,412,311.86	\$641,231.20	\$5,771,080.66	\$448,874.67	12/20/2023	\$6,423,562.85
11	4/12/2024	4/19/2024	\$6,549,005.27	\$654,900.55	\$5,894,104.72	\$123,024.06	4/22/2024	\$6,570,624.44

Change Request Log

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

Original Contract Amount:	\$ 905,000.00
Change Orders Total:	\$ 45,746.86
Total Revised Contract Amount:	\$ 950,746.86

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

Change Request No.	PCN No.	Description	Change Type (Field, Design, Spec, Other)	Cost	As-Bid Line Item	Original Cost of Associated Line Item	% of Original Line Item	% of Original Contract	Date	Status	Comments
1	1	Ameren 10-inch Pipeline	Other	\$ 56,869.66	N/A	N/A	N/A	6.28%	11/8/2020	Approved	Address 10-inch unmarked Ameren pipeline.
2	2	Pizeometer Bollard Slag Removal	Field	\$ 4,872.00	14A.01 14A.09	\$44,000 \$22,000	6.3% 9.5%	0.54%	11/24/2020	Approved	Additional equipment and labor associated with addressing unforeseen slag encountered during installation of piezometer bollards. Time extension of 18 days.
3	3	Time Extension	Other	\$ -	N/A	\$ -	0.00%	0.00%	12/18/2020	Approved	Contract time extension due to unfavorable ground conditions and weather. Project completion is changed from 12/18/2020 to 1/22/2021.
4	4	Time Extension	Other	\$ -	N/A	\$ -	0.00%	0.00%	6/21/2021	Approved	Contract time extension due to unfavorable ground conditions and weather. Project completion is changed from 1/22/2021 to 5/21/2021.
5	5	Unit Price and Quantity Adjustments	Design, Field, and Other	(\$15,994.80)	14A.10 14A.11 14A.12 14A.13	\$ -	0.00%	-1.77%	6/21/2021	Approved	Contractor has requested quantity adjustments for various cuts/fills and a unit price adjustment for the south blanket.

CONTRACT INVOICE LOG

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

Original Contract Amount:	\$ 905,000.00
Change Order #1:	\$ 56,869.66
Change Order #2:	\$ 4,872.00
Change Order #3:	-\$ 15,994.80
Total Change Order Amount:	\$ 45,746.86
Total Revised Contract Amount:	\$ 950,746.86

Payment Request No.	Pay Request Date	Pay Request Recommended Approval Date	Total Completed to Date (\$)	Amount Retained (10% to 50%) then (5% to 95%)	Total Earned Less Retained (\$)	Amount Invoiced (\$)	Date Paid by FPD	Estimate to Complete Included Retainage (\$)
1	4/30/2020	4/30/2020	\$22,000.00	\$2,200.00	\$19,800.00	\$19,800.00	5/6/2020	\$885,200.00
2	10/28/2020	10/30/2020	\$505,075.51	\$50,507.56	\$454,567.95	\$434,767.95	10/30/2020	\$450,432.05
3	11/13/2020	11/13/2020	\$835,845.80	\$83,584.59	\$752,261.21	\$297,693.26	11/18/2020	\$152,738.79
4	12/11/2020	12/14/2020	\$893,483.22	\$89,348.33	\$804,134.89	\$51,873.68	12/15/2020	\$146,611.97
5	5/20/2021	5/24/2021	\$950,746.86	\$0.00	\$950,746.86	\$146,611.97	5/25/2021	\$0.00

Change Request Log

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

Original Contract Amount:	\$ 4,798,418.20
Change Orders Total:	\$ 35,077.36
Total Revised Contract Amount:	\$ 4,783,340.84

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

Change Request No.	PCN No.	Description	Change Type (Field, Design, Spec, Other)	Cost	As-Bid Line Item	Original Cost of Associated Line Item	% of Original Line Item	% of Original Contract	Date	Status	Comments
1	13	Add 2 feet to 8 T-Type Relief Well Manholes.	Field	\$ 7,176.00	N/A	N/A	N/A	0.15%	2/1/2020	Approved	RW-159X, RW-160X, RW-161X, RW-162X, RW-163X, RW-164X, RW-165X, RW-166X.
2	3	New Piezometers, Duckbill Check Valve, and Contract Time Extension	Design, Field, & Other	\$ 170,529.06	N/A	N/A	N/A	3.55%	8/19/2020	Approved	Add 13 piezometers (design change), new check valve (field change), & time extension for high river stage (other change).
3	4	Interior & Exterior 10'x10' Box Culvert Joint Sealants, Removal of 9 Piezometers, and Contract Time Extension	Design, Field, & Other	\$ (97,883.84)	N/A	N/A	N/A	-2.04%	11/9/2020	Approved	Install interior & exterior joint sealants on 10'x10 box culvert joints and dewatering to facilitate installation thereof. Removal of 9 piezometers from change order no. 2. Schedule extension for check valve lead time.
4	11	Contract Time Extension	Other	\$ -	N/A	N/A	N/A	0.00%	2/5/2021	Approved	Time extension (90-days) for critical delays caused by weather (other change)
5	1, 2, 8, 10, 15, 16, 17, 18, 19	Raising discharge of fill area 2 relief wells, Eliminate RW-227A, Descope 36 relief well abandonments, relief well footage reconciliation, Abandonment of old manhole in Forebay, Cahokia Pump Station and Driveway Extras, Contract Time Extensions, and Fill Quantity Reconciliation	Design, Field, & Other	\$ (114,898.58)	N/A	N/A	N/A	-2.39%	12/23/2021	Approved	Adding a total of 20.1-LF of relief well footage for Fill Area 2 Wells (design/field change). Eliminate 75.7-LF of T-Type well for RW-227A (design change). Descope 36 relief well abandonments (design/field change) and relief well footage reconciliation for D/T-Type wells and obstructed drilling (field change). Extra CLSM to abandon an old manhole encountered in the Forebay fill. (field change). Extra fence to accommodate grade around the Cahokia Pump Station, as well as extra rock and fabric for within the fenced area and to facilitate driveway/access improvements for the Pump Station (design/field). Time extension (177-days) for critical delays caused by weather and groundwater conditions (other change). Fill Quantity Reconciliation (field change).

CONTRACT INVOICE LOG

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

Original Contract Amount:	\$ 4,798,418.20
Change Order #1:	\$ 7,176.00 (2/1/2020)
Change Order #2:	\$ 170,529.06 (8/19/2020)
Change Order #3:	-\$ 97,883.84 (11/9/2020)
Change Order #5:	-\$ 114,898.58 (12/22/2021)
Total Change Order Amount:	-\$ 35,077.36
Total Revised Contract Amount:	\$ 4,763,340.84

Payment Request No.	Pay Request Date	Pay Request Approval Date	Total Completed to Date (\$)	Amount Retained (10% to 50%) then (5% to 95%)	Total Earned Less Retained (\$)	Amount Invoiced (\$)	Date Paid by FPD	Estimate to Complete Including Retainage (\$)
1	3/31/2020	4/9/2020	\$109,038.87	\$10,903.89	\$98,134.98	\$98,134.98	4/10/2020	\$4,707,459.22
2	5/7/2020	5/14/2020	\$281,792.87	\$28,179.29	\$253,613.58	\$155,478.60	5/14/2020	\$4,551,980.62
3	6/7/2020	7/22/2020	\$597,279.99	\$59,728.00	\$537,551.99	\$283,938.41	7/23/2020	\$4,268,042.21
4	7/15/2020	7/23/2020	\$776,708.35	\$77,670.85	\$699,037.51	\$161,485.51	7/23/2020	\$4,106,556.70
5	8/7/2020	8/14/2020	\$1,039,513.04	\$103,951.32	\$935,561.72	\$236,524.22	8/17/2020	\$3,870,032.48
6	9/8/2020	9/8/2020	\$1,346,980.73	\$134,698.07	\$1,212,282.66	\$276,720.92	9/9/2020	\$3,763,840.62
7	10/16/2020	10/26/2020	\$2,509,094.48	\$250,909.45	\$2,258,185.03	\$1,045,902.37	10/28/2020	\$2,717,938.26
8	11/12/2020	11/13/2020	\$3,132,599.92	\$313,260.01	\$2,819,339.91	\$561,154.88	11/18/2020	\$2,058,899.54
9	12/10/2020	12/14/2020	\$3,800,863.21	\$380,086.34	\$3,420,776.87	\$601,436.96	12/15/2020	\$1,457,462.58
10	1/28/2021	2/1/2021	\$4,381,672.73	\$438,167.29	\$3,943,505.44	\$522,728.57	2/2/2021	\$934,734.01
11	4/12/2021	4/21/2021	\$4,588,606.96	\$229,430.37	\$4,359,176.59	\$415,671.16	4/22/2021	\$404,164.28
12	5/4/2021	5/24/2021	\$4,605,550.74	\$230,277.56	\$4,375,273.18	\$16,096.59	5/25/2021	\$388,067.69
13	6/9/2021	6/16/2021	\$4,613,643.52	\$230,682.20	\$4,382,961.32	\$7,688.14	6/16/2021	\$380,379.55
14	7/7/2021	7/9/2021	\$4,642,077.53	\$232,103.90	\$4,409,973.64	\$27,012.32	7/12/2021	\$353,367.23
15	12/30/2021	1/9/2022	\$4,763,340.84	\$0.00	\$4,763,340.84	\$353,367.20	1/10/2022	\$0.00



Memo to: Board of Directors
From: Chuck Etwert
Subject: Budget and Disbursement Reports for May & June 2024
Date: July 15, 2024

Current Budget Highlights

Attached are the financial statements for May and June prepared by our fiscal agent, CliftonLarsonAllen. The reports include an accounting of revenues and expenditures for the months ending May 31, 2024 and June 30, 2024 as compared to the according fiscal year budget.

Accrued expenditures for the fiscal year beginning on October 1, 2023 thru May 31, 2024 were \$18,651,528 while revenues amounted to \$12,010,619 resulting in a deficit of \$6,640,909.

Accrued expenditures for the fiscal year beginning on October 1, 2023 thru June 30, 2024 were \$18,924,933 while revenues amounted to \$13,570,579 resulting in a deficit of \$5,354,355.

A total of \$29,468,840 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. These funds will be requested from the Counties in early 2026.

Monthly sales tax receipts of \$1,518,515 for March 2024 were up 7.26% from last year, and receipts of \$1,463,959 for April 2024 were up 3.08% from last year. Receipts for the year are up 5.10% from last year.

Monthly Disbursements

Attached are bank transactions for May & June 2024. Total disbursements for May were \$354,017.73 and for June \$270,444.84 with the largest payments being to WSP, there were no payments to Keller Construction in either month.

Recommendation:

Accept the budget and disbursements for May & June 2024.



**SOUTHWESTERN ILLINOIS FLOOD PREVENTION
DISTRICT COUNCIL**

**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
EIGHT MONTHS ENDED MAY 31, 2024 AND 2023**



ACCOUNTANTS' COMPILATION REPORT

Board Members
Southwestern Illinois Flood Prevention District Council
Collinsville, Illinois

Management is responsible for the accompanying General Fund Statement of Revenues and Expenditures of Southwestern Illinois Flood Prevention District Council (the "Council") for the eight months ended May 31, 2024 and 2023, 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, 2024, 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 a compilation engagement 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 or conclusion, nor provide any form of assurance 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 the financial position of its governmental activity. Accounting principles generally accepted in the United States of America require the presentation of government-wide financial statements.

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.

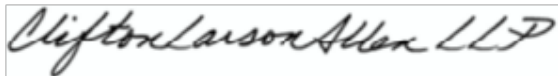
Management has not presented a change in fund balance on the Statement of Revenues and Expenditures – Budget and Actual. Accounting principles generally accepted in the United States of America require the Statement of Revenues, Expenditures and Changes in Fund Balance include a presentation of changes in fund balance.

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 years ending September 30, 2024 and 2023, have not been reviewed or examined by us, and, accordingly, we do not express an opinion or any other form of assurance on them.

The financial statements are pending the completion of the financial statement audit for the fiscal year ended September 30, 2023. There could be changes to these financial statements resulting from the audit that could be material.

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

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP". The signature is written in black ink and is contained within a thin black rectangular border.

DRAFT

CliftonLarsonAllen LLP

St. Louis, Missouri
May 2, 2024

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
EIGHT MONTHS ENDED MAY 31, 2024 (Actual)
FISCAL YEAR ENDING SEPTEMBER 30, 2024 (Budget)**

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Sales Tax Proceeds From Districts	\$ 17,284,013	\$ 17,284,013	\$ 11,516,148	\$ 5,767,865
Interest Income	135,000	135,000	494,471	(359,471)
Other Contributions	-	-	-	-
Total Revenues	<u>17,419,013</u>	<u>17,419,013</u>	<u>12,010,619</u>	<u>5,408,394</u>
EXPENDITURES				
Current				
Design and Construction				
Engineering Design & Construction Management	5,567,539	5,567,539	2,352,963	3,214,576
Construction	22,492,464	22,492,464	2,542,612	19,949,852
Construction and design by US ACE	500,000	500,000	334,833	165,167
Total Design and Construction	<u>28,560,003</u>	<u>28,560,003</u>	<u>5,230,408</u>	<u>23,329,595</u>
Professional Services				
Legal & Legislative Consulting	175,000	175,000	55,261	119,739
Financial Advisor	65,000	65,000	9,150	55,850
Bond Underwriter/Conduit Issuer	15,000	15,000	6,413	8,587
Total Professional Services	<u>255,000</u>	<u>255,000</u>	<u>70,824</u>	<u>184,176</u>
Refund of Surplus Funds to County FPD Accounts				
Madison County	1,522,569	1,522,569	1,782,916	(260,347)
Monroe County	152,262	152,262	178,298	(26,036)
St. Clair County	1,325,169	1,325,169	1,551,762	(226,593)
Total Refund of Surplus Funds to County	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,512,976</u>	<u>(512,976)</u>
Debt Service				
Principal and Interest	9,623,731	9,623,731	9,623,731	-
Total Debt Service	<u>9,623,731</u>	<u>9,623,731</u>	<u>9,623,731</u>	<u>-</u>
Total Operating Expenses	41,438,734	41,438,734	18,437,939	23,000,795
General and Administrative Costs				
Salaries, Benefits	246,000	246,000	175,032	70,968
Bank Service Charges	1,000	1,000	393	607
Equipment and Software	2,000	2,000	520	1,480
Fiscal Agency Services	40,000	40,000	26,315	13,685
Audit Services	21,000	21,000	-	21,000
Meeting Expenses	1,000	1,000	160	840
Postage/Delivery	1,000	1,000	94	906
Printing/Photocopies	2,000	2,000	1,084	916
Professional Services	12,000	12,000	1,770	10,230
Supplies	3,000	3,000	125	2,875
Telecommunications/Internet	3,000	3,000	1,695	1,305
Travel	5,000	5,000	143	4,857
Insurance	8,000	8,000	6,258	1,742
Total General & Administrative Costs	<u>345,000</u>	<u>345,000</u>	<u>213,589</u>	<u>131,411</u>
Total Expenditures	<u>41,783,734</u>	<u>41,783,734</u>	<u>18,651,528</u>	<u>23,132,206</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(24,364,721)</u>	<u>(24,364,721)</u>	<u>(6,640,909)</u>	<u>(17,723,812)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (24,364,721)</u>	<u>\$ (24,364,721)</u>	<u>\$ (6,640,909)</u>	<u>\$ (17,723,812)</u>

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

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
REVENUES				
Sales Tax Proceeds From Districts	\$ 17,491,333	\$ 17,491,333	\$ 11,263,031	\$ 6,228,302
Interest Income	100,000	100,000	522,277	(422,277)
Other Contributions	-	-	-	-
Total Revenues	<u>17,591,333</u>	<u>17,591,333</u>	<u>11,785,308</u>	<u>5,806,025</u>
EXPENDITURES				
Current				
Design and Construction				
Engineering Design & Construction Management	5,223,000	5,223,000	3,249,205	1,973,795
Construction	23,550,000	23,550,000	1,624,789	21,925,211
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>4,873,995</u>	<u>24,399,006</u>
Professional Services				
Legal & Legislative Consulting	190,000	190,000	13,108	176,892
Financial Advisor	65,000	65,000	9,150	55,850
Bond Underwriter/Conduit Issuer	12,000	12,000	6,890	5,110
Total Professional Services	<u>267,000</u>	<u>267,000</u>	<u>29,148</u>	<u>237,852</u>
Refund of Surplus Funds to County FPD Accounts				
Madison County	1,848,700	1,848,700	3,611,051	(1,762,351)
Monroe County	167,650	167,650	327,488	(159,838)
St. Clair County	1,483,650	1,483,650	2,898,371	(1,414,721)
Total Refund of Surplus Funds to County	<u>3,500,000</u>	<u>3,500,000</u>	<u>6,836,910</u>	<u>(3,336,910)</u>
Debt Service				
Principal and Interest	9,549,731	9,549,731	9,549,731	-
Federal Interest Subsidy	-	-	-	-
Total Debt Service	<u>9,549,731</u>	<u>9,549,731</u>	<u>9,549,731</u>	<u>-</u>
Total Operating Expenses	<u>42,589,731</u>	<u>42,589,731</u>	<u>21,289,784</u>	<u>21,299,947</u>
General and Administrative Costs				
Salaries, Benefits	251,000	251,000	132,266	118,734
Bank Service Charges	1,000	1,000	364	636
Equipment and Software	2,000	2,000	517	1,483
Fiscal Agency Services	38,500	38,500	25,359	13,141
Audit Services	19,500	19,500	-	19,500
Meeting Expenses	1,000	1,000	98	902
Postage/Delivery	1,000	1,000	232	768
Printing/Photocopies	2,000	2,000	1,191	809
Professional Services	10,000	10,000	1,711	8,289
Memberships and Dues	-	-	43	(43)
Supplies	3,000	3,000	278	2,722
Telecommunications/Internet	3,000	3,000	2,372	628
Travel	5,000	5,000	200	4,800
Insurance	8,000	8,000	6,175	1,825
Total General & Administrative Costs	<u>345,000</u>	<u>345,000</u>	<u>170,807</u>	<u>174,194</u>
Total Expenditures	<u>42,934,731</u>	<u>42,934,731</u>	<u>21,460,591</u>	<u>21,474,141</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,343,398)	(25,343,398)	(9,675,282)	(15,668,116)
NET CHANGE IN FUND BALANCE	<u>\$ (25,343,398)</u>	<u>\$ (25,343,398)</u>	<u>\$ (9,675,282)</u>	<u>\$ (15,668,116)</u>

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL GENERAL FUND
HISTORICAL AND BUDGETED FINANCIAL STATEMENTS
SUMMARY OF SIGNIFICANT ASSUMPTIONS
FOR THE EIGHT MONTHS ENDED MAY 31, 2024 AND 2023, AND THE YEAR ENDING
SEPTEMBER 30, 2024**

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, 2023, 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 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. Expected increase in Design and Construction are based on engineers plans for the year | 57% |
| 3. Expected increase in Professional Services are based on expected needs to purchase easements and other costs | 56% |
| 4. Salaries, benefits and taxes are based on annual salary increases | 3% |

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION
DISTRICT COUNCIL**

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

NINE MONTHS ENDED JUNE 30, 2024 AND 2023



ACCOUNTANTS' COMPILATION REPORT

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 nine months ended June 30, 2024 and 2023, 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, 2024, 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 a compilation engagement 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 or conclusion, nor provide any form of assurance 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 the financial position of its governmental activity. Accounting principles generally accepted in the United States of America require the presentation of government-wide financial statements.

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.

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.

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 years ending September 30, 2024 and 2023, have not been reviewed or examined by us, and, accordingly, we do not express an opinion or any other form of assurance on them.

The financial statements are pending the completion of the financial statement audit for the fiscal year ended September 30, 2023. There could be changes to these financial statements resulting from the audit that could be material.

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



CliftonLarsonAllen LLP

St. Louis, Missouri
July 9, 2024

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
NINE MONTHS ENDED JUNE 30, 2024 (Actual)
FISCAL YEAR ENDING SEPTEMBER 30, 2024 (Budget)**

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
REVENUES				
Sales Tax Proceeds From Districts	\$ 17,284,013	\$ 17,284,013	\$ 13,034,663	\$ 4,249,350
Interest Income	135,000	135,000	535,916	(400,916)
Other Contributions	-	-	-	-
Total Revenues	<u>17,419,013</u>	<u>17,419,013</u>	<u>13,570,579</u>	<u>3,848,434</u>
EXPENDITURES				
Current				
Design and Construction				
Engineering Design & Construction Management	5,567,539	5,567,539	2,136,253	3,431,286
Construction	22,492,464	22,492,464	3,000,769	19,491,695
Construction and design by US ACE	500,000	500,000	334,833	165,167
Total Design and Construction	<u>28,560,003</u>	<u>28,560,003</u>	<u>5,471,855</u>	<u>23,088,148</u>
Professional Services				
Legal & Legislative Consulting	175,000	175,000	60,460	114,540
Financial Advisor	65,000	65,000	10,950	54,050
Bond Underwriter/Conduit Issuer	15,000	15,000	6,413	8,587
Total Professional Services	<u>255,000</u>	<u>255,000</u>	<u>77,823</u>	<u>177,177</u>
Refund of Surplus Funds to County FPD Accounts				
Madison County	1,522,569	1,522,569	1,782,916	(260,347)
Monroe County	152,262	152,262	178,298	(26,036)
St. Clair County	1,325,169	1,325,169	1,551,762	(226,593)
Total Refund of Surplus Funds to County	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,512,976</u>	<u>(512,976)</u>
Debt Service				
Principal and Interest	9,623,731	9,623,731	9,623,731	-
Total Debt Service	<u>9,623,731</u>	<u>9,623,731</u>	<u>9,623,731</u>	<u>-</u>
Total Operating Expenses	<u>41,438,734</u>	<u>41,438,734</u>	<u>18,686,385</u>	<u>22,752,350</u>
General and Administrative Costs				
Salaries, Benefits	246,000	246,000	196,853	49,147
Bank Service Charges	1,000	1,000	438	562
Equipment and Software	2,000	2,000	1,825	175
Fiscal Agency Services	40,000	40,000	29,276	10,724
Audit Services	21,000	21,000	-	21,000
Meeting Expenses	1,000	1,000	160	840
Postage/Delivery	1,000	1,000	94	906
Printing/Photocopies	2,000	2,000	1,084	916
Professional Services	12,000	12,000	350	11,650
Supplies	3,000	3,000	284	2,716
Telecommunications/Internet	3,000	3,000	1,784	1,216
Travel	5,000	5,000	143	4,857
Insurance	8,000	8,000	6,258	1,742
Total General & Administrative Costs	<u>345,000</u>	<u>345,000</u>	<u>238,549</u>	<u>106,451</u>
Total Expenditures	<u>41,783,734</u>	<u>41,783,734</u>	<u>18,924,933</u>	<u>22,858,801</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(24,364,721)</u>	<u>(24,364,721)</u>	<u>(5,354,355)</u>	<u>(19,010,366)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (24,364,721)</u>	<u>\$ (24,364,721)</u>	<u>\$ (5,354,355)</u>	<u>\$ (19,010,366)</u>

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

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
REVENUES				
Sales Tax Proceeds From Districts	\$ 17,491,333	\$ 17,491,333	\$ 12,678,728	\$ 4,812,605
Interest Income	100,000	100,000	572,105	(472,105)
Other Contributions	-	-	-	-
Total Revenues	<u>17,591,333</u>	<u>17,591,333</u>	<u>13,250,833</u>	<u>4,340,500</u>
EXPENDITURES				
Current				
Design and Construction				
Engineering Design & Construction	5,223,000	5,223,000	3,499,473	1,723,527
Management				
Construction	23,550,000	23,550,000	1,631,187	21,918,813
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>5,130,660</u>	<u>24,142,340</u>
Professional Services				
Legal & Legislative Consulting	190,000	190,000	13,108	176,892
Financial Advisor	65,000	65,000	10,050	54,950
Bond Underwriter/Conduit Issuer	12,000	12,000	6,890	5,110
Total Professional Services	<u>267,000</u>	<u>267,000</u>	<u>30,048</u>	<u>236,952</u>
Refund of Surplus Funds to County FPD Accounts				
Madison County	1,848,700	1,848,700	3,611,051	(1,762,351)
Monroe County	167,650	167,650	327,488	(159,838)
St. Clair County	1,483,650	1,483,650	2,898,371	(1,414,721)
Total Refund of Surplus Funds to County	<u>3,500,000</u>	<u>3,500,000</u>	<u>6,836,910</u>	<u>(3,336,910)</u>
Debt Service				
Principal and Interest	9,549,731	9,549,731	9,549,731	-
Federal Interest Subsidy	-	-	-	-
Total Debt Service	<u>9,549,731</u>	<u>9,549,731</u>	<u>9,549,731</u>	<u>-</u>
Total Operating Expenses	<u>42,589,731</u>	<u>42,589,731</u>	<u>21,547,349</u>	<u>21,042,381</u>
General and Administrative Costs				
Salaries, Benefits	251,000	251,000	152,256	98,744
Bank Service Charges	1,000	1,000	410	590
Equipment and Software	2,000	2,000	585	1,415
Fiscal Agency Services	38,500	38,500	28,152	10,348
Audit Services	19,500	19,500	18,500	1,000
Meeting Expenses	1,000	1,000	98	902
Postage/Delivery	1,000	1,000	241	759
Printing/Photocopies	2,000	2,000	1,191	809
Professional Services	10,000	10,000	1,711	8,289
Memberships and Dues	-	-	-	-
Supplies	3,000	3,000	278	2,722
Telecommunications/Internet	3,000	3,000	2,302	698
Travel	5,000	5,000	202	4,798
Insurance	8,000	8,000	6,175	1,825
Total General & Administrative Costs	<u>345,000</u>	<u>345,000</u>	<u>212,101</u>	<u>132,899</u>
Total Expenditures	<u>42,934,731</u>	<u>42,934,731</u>	<u>21,759,451</u>	<u>21,175,280</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,343,398)	(25,343,398)	(8,508,619)	(16,834,779)
NET CHANGE IN FUND BALANCE	<u>\$ (25,343,398)</u>	<u>\$ (25,343,398)</u>	<u>\$ (8,508,619)</u>	<u>\$ (16,834,779)</u>

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL GENERAL FUND
HISTORICAL AND BUDGETED FINANCIAL STATEMENTS
SUMMARY OF SIGNIFICANT ASSUMPTIONS
FOR THE NINE MONTHS ENDED JUNE 30, 2024 AND 2023, AND THE YEAR ENDING
SEPTEMBER 30, 2024**

Summary of Significant Assumptions:

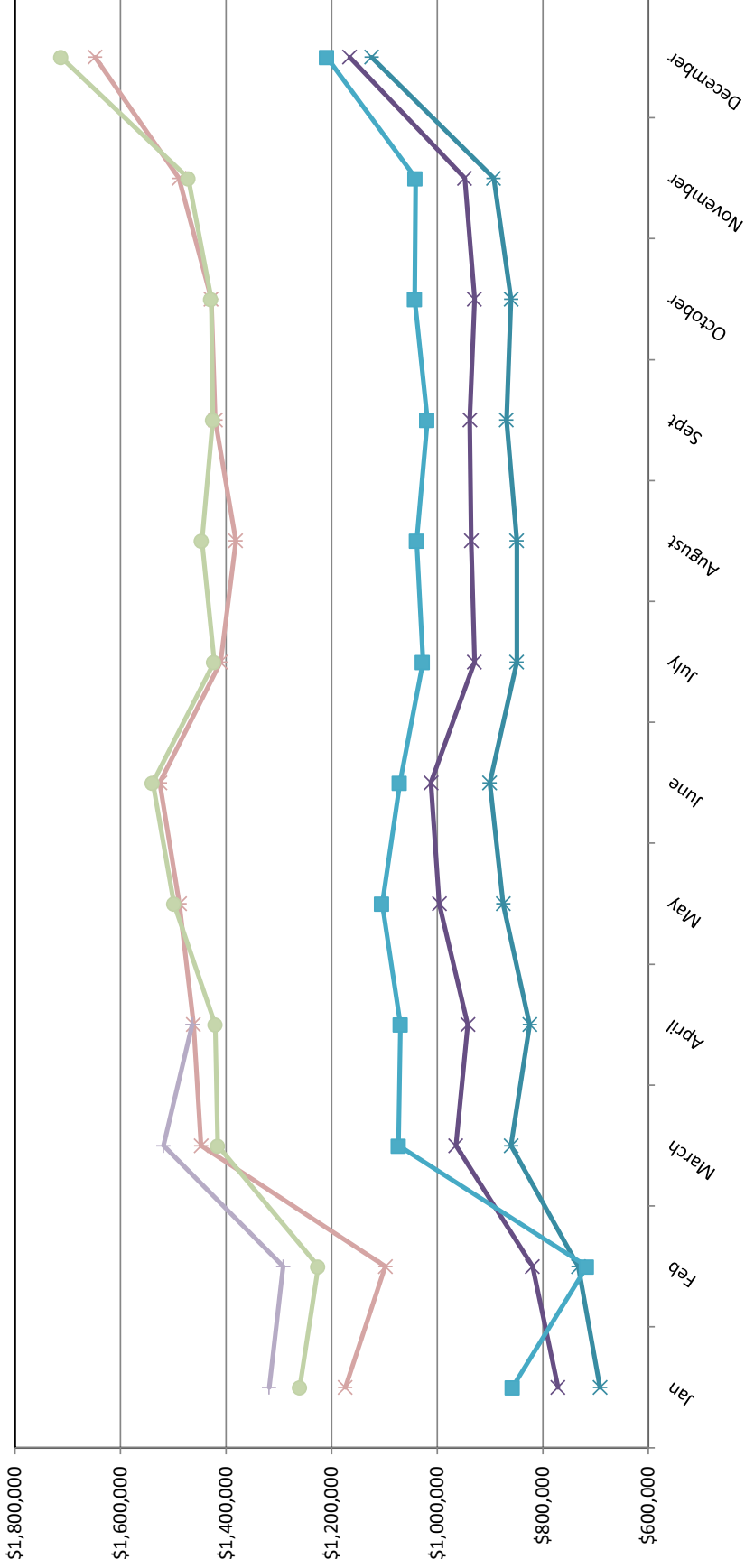
These financial forecasts present, to the best of management's knowledge and belief, the Council's expected financial position and results of operations for the forecast periods. Accordingly, the forecasts reflect its judgment as of October 1, 2023, the date of these forecasts, of the expected conditions and its expected course of action. The assumptions disclosed hereon are those that management believes are significant to the forecasts. There will 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. Expected increase in Design and Construction are based on engineers plans for the year | 57% |
| 3. Expected increase in Professional Services are based on expected needs to purchase easements and other costs | 56% |
| 4. Salaries, benefits and taxes are based on annual salary increases | 3% |

Flood Prevention District Sales Tax Trends 2009-2024

Monthly Receipts 2009-2014-2019-2022-2023-2024



**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
SUPPLEMENTARY SUPPORTING SCHEDULE
BANK TRANSACTIONS
May 31, 2024**

Beginning Bank Balance as of May 1, 2024			\$ 1,521,754.06
Receipts			
Busey Bank	05/31/2024	Interest	54.40
			\$ 54.40
Disbursements			
WSP Global, Inc.	05/09/2024	Construction	315,196.16
Walmart	05/13/2024	Supplies	27.79
AT&T	05/13/2024	Office Phone	29.45
Husch Blackwell	05/21/2024	Legal	7,257.50
Cost Less Copy Center	05/21/2024	Printing & Copying	233.60
East West Gateway	05/22/2024	Supervisor Management Services	22,769.42
Microsoft Corporation	05/22/2024	Office Phone	28.51
CliftonLarsonAllen LLP	05/31/2024	Fiscal Agent	8,460.00
Busey Bank	05/31/2024	Bank Fee	15.30
			\$ 354,017.73
			\$ 1,167,790.73

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
 SUPPLEMENTARY SUPPORTING SCHEDULE
 BANK TRANSACTIONS
 June 30, 2024**

Beginning Bank Balance as of June 1, 2024			\$ 1,167,790.73
Receipts			
Busey Bank	05/31/2024	Interest	47.73
UMB Bank	06/30/2024	Construction Transfer	677,670.66
UMB Bank	06/30/2024	Admin Transfer	54,514.01
			\$ 732,232.40
Disbursements			
WSP Global, Inc.	06/06/2024	Construction	231,890.73
Husch Blackwell	06/12/2024	Legal	12,435.25
Columbia Capital	06/18/2024	Financial Advisor	1,800.00
OfficeSupply.com	06/18/2024	Office	159.12
Sprague & Urban, Attorneys at Law	06/19/2024	Legal	900.00
East West Gateway	06/20/2024	Supervisor Management Services	21,820.70
HostGator.com	06/24/2024	Office	59.88
Microsoft Corporation	06/26/2024	Phone	28.51
Dell	06/26/2024	Computer	1,305.35
Busey Bank	06/30/2024	Bank Fee	45.30
			\$ 270,444.84
			\$ 1,629,578.29



Memo to: Board of Directors
From: Chuck Etwert
Subject: Fiscal Year 2023 Audit Report and Financial Statements
Date: July 15, 2024

Attached is the fiscal year 2023 audit report and financial statements prepared by our auditor, Scheffel Boyle. Mr. Michael Brokering of the firm will be at our July 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 2023 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, 2023

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, 2023, 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, 2023, 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's 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.

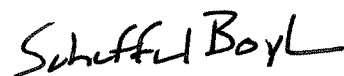
In performing an audit in accordance with generally accepted auditing standards, we:

- 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
July 2, 2024

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2023

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, 2023. 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 2023.

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, 2023, was an overall deficit of (\$117,768,545), a decrease of (\$4,433,239) compared to an overall deficit of (\$113,335,306) as of September 30, 2022.

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 2022)

	<u>2023</u>	<u>2022</u> (Restated)	<u>Difference</u>
Current Assets	\$ 18,019,757	\$ 24,814,538	\$ (6,794,781)
Noncurrent Assets	12,212,886	12,289,917	(77,031)
Total Assets	<u>\$ 30,232,643</u>	<u>\$ 37,104,455</u>	<u>\$ (6,871,812)</u>
Current Liabilities	\$ 12,168,579	\$ 9,745,565	\$ 2,423,014
Long-Term Liabilities	135,832,609	140,694,196	(4,861,587)
Total Liabilities	<u>\$ 148,001,188</u>	<u>\$ 150,439,761</u>	<u>\$ (2,438,573)</u>
Net Investment in Capital Assets	\$ 249	\$ 390	\$ (141)
Restricted	21,020,179	26,442,821	(5,422,642)
Unrestricted (Deficit)	(138,788,973)	(139,778,517)	989,544
Total Net Position (Deficit)	<u>\$ (117,768,545)</u>	<u>\$ (113,335,306)</u>	<u>\$ (4,433,239)</u>
Total Liabilities and Net Position	<u>\$ 30,232,643</u>	<u>\$ 37,104,455</u>	<u>\$ (6,871,812)</u>

Statement of Activities (Compared to 2022)

	<u>2023</u>	<u>2022</u> (Restated)	<u>Difference</u>
Revenues			
District Sales Tax	\$ 17,217,327	\$ 16,756,207	\$ 461,120
Less: Return of Excess Sales Tax to Districts	(7,912,499)	(6,783,997)	(1,128,502)
Investment Income (Loss)	1,017,040	(1,035,729)	2,052,769
Total Revenues	<u>\$ 10,321,868</u>	<u>\$ 8,936,481</u>	<u>\$ 1,385,387</u>
Expenses			
General and Administration	\$ 287,852	\$ 277,798	\$ 10,054
Design and Construction	9,578,715	2,620,777	6,957,938
Professional Services	40,888	54,382	(13,494)
Interest and Fiscal Charges	4,847,652	4,986,621	(138,969)
Total Expenses	<u>\$ 14,755,107</u>	<u>\$ 7,939,578</u>	<u>\$ 6,815,529</u>
Change in Net Position	\$ (4,433,239)	\$ 996,903	\$ (5,430,142)
Net Position (Deficit) - Beginning of Year	(113,335,306)	(114,332,209)	996,903
Net Position (Deficit) - End of Year	<u>\$ (117,768,545)</u>	<u>\$ (113,335,306)</u>	<u>\$ (4,433,239)</u>

Current assets decreased by \$6,794,781 due to expenditure of design and construction activities and debt service payments on bonds.

Noncurrent assets decreased by \$77,031 due to payment on reimbursement receivable from East St. Louis.

Current liabilities increased by \$2,423,014 due to timing of construction payables related to 500-year improvements project.

Long-term liabilities decreased by \$4,861,587 due to bond principal payments and bond premium/discount amortization.

District sales tax increased by \$461,120 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 \$7,912,499, an increase of \$1,128,502. This increase is due to the increase in sales tax revenues along with the timing of construction expenditures.

Investment income increased by \$2,052,769 due to improvement in financial market yields.

Overall expenditures increased by \$6,815,529. Design and construction costs for the levee improvements increased by \$6,957,938 due to increase in construction activity from bid package 11. Interest and fiscal charges decreased \$138,969. The remaining net decrease was due to changes in general and administration and professional services.

Financial Analysis of the Council's Fund Financial Statements

The financial analysis of the Council's governmental fund is not provided since the differences are primarily in how capital assets and bonds are treated and the timing for recording some revenues and expenses. The difference in the net change in net position/fund balance between the government-wide and fund financial statements is \$4,518,427, 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 \$3,585,954 below the final budget amount and actual expenditures are \$19,977,686 below the final budget. The significant variance in budgeted revenues is due to an increase in return of excess sales tax to districts and the fluctuation in investment income. The significant variance in budgeted expenditures is due to \$19.7 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 fiscal year 2023 were \$17.2 million with fiscal year 2024 receipts currently projected to be \$17.5 million, and fiscal year 2025 receipts projected to be \$17.8 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 2024 will be another year of continued design and construction. Lengthy review and approval processes by the Corps of Engineers continue to delay construction of the Council's construction projects. The council anticipates two construction projects in fiscal year 2025 and several projects in fiscal year 2026.

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. The issuance of any additional bonds will not be needed to complete the Authorized Level of flood protection.

Contacting the Council's Financial Management

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

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

	Governmental Activities
<u>ASSETS:</u>	
Current Assets:	
Cash and Investments	\$ 15,466,407
Accounts Receivable, Net	2,398,771
Reimbursements Receivable - East St. Louis	76,890
Interest Receivable	74,689
Prepaid Expenses	3,000
Total Current Assets	\$ 18,019,757
Noncurrent Assets:	
Investments - Bond Reserve	\$ 11,905,077
Reimbursements Receivable - East St. Louis	307,560
Capital Assets, Net of Accumulated Depreciation	249
Total Noncurrent Assets	\$ 12,212,886
Total Assets	\$ 30,232,643
<u>LIABILITIES AND NET POSITION:</u>	
Current Liabilities:	
Accounts Payable	\$ 5,541,795
Accrued Interest	2,551,784
Bonds Payable	4,075,000
Total Current Liabilities	\$ 12,168,579
Noncurrent Liabilities:	
Bonds Payable (Net of Current Portion)	\$ 135,832,609
Total Liabilities	\$ 148,001,188
Net Position:	
Net Investment in Capital Assets	\$ 249
Restricted for:	
Capital Projects	4,638,964
Debt Service	4,476,138
Bond Reserve	11,905,077
Unrestricted (Deficit)	(138,788,973)
Total Net Position (Deficit)	\$ (117,768,545)
Total Liabilities and Net Position	\$ 30,232,643

See accompanying notes to the basic financial statements.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

<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	\$ 287,852	\$ -	\$ -	-	\$ (287,852)	\$ (287,852)
Design and Construction	9,578,715	-	-	-	(9,578,715)	(9,578,715)
Professional Services	40,888	-	-	-	(40,888)	(40,888)
Interest and Fiscal Charges	4,847,652	-	-	-	(4,847,652)	(4,847,652)
Total Governmental Activities	\$ 14,755,107	\$ -	\$ -	-	\$ (14,755,107)	\$ (14,755,107)
General Revenues:						
District Sales Tax					\$ 17,217,327	\$ 17,217,327
Less: Return of Excess Sales Tax to Districts					(7,912,499)	(7,912,499)
Investment Income					1,017,040	1,017,040
Total General Revenues					\$ 10,321,868	\$ 10,321,868
Changes in Net Position						
Net Position (Deficit) - Beginning, as Previously Reported						\$ (113,747,154)
Prior Period Adjustment						411,848
Net Position (Deficit) - Beginning, as Restated						\$ (113,335,306)
Net Position (Deficit) - Ending						\$ (117,768,545)

See accompanying notes to the basic financial statements.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
BALANCE SHEET - GOVERNMENTAL FUND
SEPTEMBER 30, 2023

ASSETS	
Cash and Investments	\$ 15,466,407
Investments - Bond Reserve	11,905,077
Accounts Receivable, Net	2,398,771
Interest Receivable	74,689
Prepaid Expenses	<u>3,000</u>
Total Assets	<u>\$ 29,847,944</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	
Liabilities:	
Accounts Payable	<u>\$ 5,541,795</u>
Deferred Inflows of Resources:	
Unearned Revenue - Sales Tax	<u>\$ 793,281</u>
Fund Balance:	
Nonspendable	\$ 3,000
Restricted	21,020,179
Unassigned	<u>2,489,689</u>
Total Fund Balance	<u>\$ 23,512,868</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 29,847,944</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, 2023

Total governmental fund balance	\$ 23,512,868
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.	793,281
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.	384,450
Capital assets used in the governmental activities are not financial resources and, therefore are not reported in the funds.	249
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	(4,075,000)
Bonds payable - noncurrent	(135,832,609)
Accrued Interest	<u>(2,551,784)</u>
Net position (deficit) of governmental activities	<u>\$ (117,768,545)</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, 2023

REVENUES:	
District Sales Tax	\$ 17,212,730
Less: Return of Excess Sales Tax to Districts	(7,801,281)
Reimbursements - East St. Louis	76,890
Investment Income	<u>1,017,040</u>
Total Revenues	<u>\$ 10,505,379</u>
EXPENDITURES:	
Current:	
General and Administrative	\$ 287,711
Design and Construction	9,578,715
Professional Services	40,888
Debt Service:	
Principal	3,845,000
Interest	<u>5,704,731</u>
Total Expenditures	<u>\$ 19,457,045</u>
NET CHANGE IN FUND BALANCE	\$ (8,951,666)
FUND BALANCE:	
Beginning of Year	<u>32,464,534</u>
End of Year	<u>\$ 23,512,868</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, 2023

Net change in fund balance - total governmental funds \$ (8,951,666)

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. (106,621)

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. (141)

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	3,845,000
Amortization of bond premiums and discounts	786,586
Changes in accrued interest	70,493
	70,493

Change in net position of governmental activities \$ (4,433,239)

See accompanying notes to the basic financial statements.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

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, 2023

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, 2023

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, principal and 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 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, 2023, the Council's estimated return of excess sales tax to Districts and allowance for doubtful accounts was \$1,894,749.

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, 2023

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. 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).

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.

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 in government-wide financial statements 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.

L. Fund Balance

According to Government Accounting Standards, fund balance in the governmental fund financial statements 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:

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2023

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

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, 2023.

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, 2023.

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, 2023. 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, 2023

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 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 – governmental fund 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

GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITAs), defines a SBITA, establishes a right-to-use subscription asset and liability, provides the capitalization criteria for outlays other than subscription payments, and requires note disclosures regarding a SBITA. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022. The Council adopted this Statement for the fiscal year ending September 30, 2023. Currently, the Council does not have any subscriptions that fall under this pronouncement. As such, no right-to-use subscription assets or liabilities are reflected in these financial statements.

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, 2023

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, 2023, the carrying value of the Council's cash was \$1,373,296 and the total bank balances were \$1,374,996. Of the Council's bank balances, \$250,000 was insured by the FDIC and \$1,124,996 was covered by pledged collateral held in the Council's name.

As of September 30, 2023, the Council had the following investments:

Investment Type	Cost	Fair Value
Money Market Mutual Funds	\$ 10,738,879	\$ 10,738,879
Agency Securities	16,273,508	15,259,309
Total	\$ 27,012,387	\$ 25,998,188

A. Interest Rate Risk

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

Investment Type	Fair Value	Investment Maturities (in Years)		
		<1	1-5	6-10
Money Market Mutual Funds	\$ 10,738,879	\$ 10,738,879	\$ -	\$ -
Agency Securities	15,259,309	4,042,813	11,216,496	-
Total	\$ 25,998,188	\$ 14,781,692	\$ 11,216,496	\$ -

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

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 \$10,738,879 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, 2023, 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 Treasury Funds	\$ 10,738,879	41.31%
Agency Securities		
Federal Farm Credit Bank	3,518,340	13.53%
Federal Home Loans	11,740,969	45.16%

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

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, 2023:

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	\$ 10,738,879	\$ -	\$ -	\$ 10,738,879
Agency Securities	-	15,259,309	-	15,259,309
	<u>\$ 10,738,879</u>	<u>\$ 15,259,309</u>	<u>\$ -</u>	<u>\$ 25,998,188</u>

Level 1 Fair Value Measurements

The fair value of the money market mutual funds is 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, 2023, the balance on the reimbursements receivable is \$384,450.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

NOTE 5. CAPITAL ASSETS

A summary of capital assets for the year ended September 30, 2023 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Governmental Activities:</u>				
<u>Capital Assets:</u>				
Furniture & Equipment	\$ 12,295	\$ -	\$ -	\$ 12,295
Software	1,477	-	-	1,477
Subtotal	<u>\$ 13,772</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,772</u>
 <u>Accumulated Depreciation:</u>				
Furniture & Equipment	\$ 11,905	\$ 141	\$ -	\$ 12,046
Software	1,477	-	-	1,477
Subtotal	<u>\$ 13,382</u>	<u>\$ 141</u>	<u>\$ -</u>	<u>\$ 13,523</u>
 Net Capital Assets	 <u>\$ 390</u>	 <u>\$ (141)</u>	 <u>\$ -</u>	 <u>\$ 249</u>

Depreciation expense of \$141 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, 2023

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

A summary of revenue bonds payable for the year ended September 30, 2023 is as follows:

	<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	53,185,000	-	830,000	52,355,000	940,000
Bond Discount	(824,686)	-	(51,607)	(773,079)	-
Bond Premium	765,073	-	134,236	630,837	-
Total Series 2015	<u>\$ 80,830,387</u>	<u>\$ -</u>	<u>\$ 912,629</u>	<u>\$ 79,917,758</u>	<u>\$ 940,000</u>
<u>Series 2020</u>					
Senior Bonds					
Dated February 4, 2020					
3.00% to 5.00%, payable					
in varying amounts through					
2036	\$ 54,880,000	\$ -	\$ 3,015,000	\$ 51,865,000	\$ 3,135,000
Bond Discount	(174,412)	-	(13,906)	(160,506)	-
Bond Premium	9,003,221	-	717,864	8,285,357	-
Total Series 2020	<u>\$ 63,708,809</u>	<u>\$ -</u>	<u>\$ 3,718,958</u>	<u>\$ 59,989,851</u>	<u>\$ 3,135,000</u>
Total Bonds Payable	<u>\$ 144,539,196</u>	<u>\$ -</u>	<u>\$ 4,631,587</u>	<u>\$ 139,907,609</u>	<u>\$ 4,075,000</u>

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023

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
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	5,285,000	4,663,182	9,948,182
2029-2033	31,760,000	19,249,490	51,009,490
2034-2038	37,360,000	11,580,983	48,940,983
2039-2041	39,475,000	2,281,831	41,756,831
Total	<u>\$ 131,925,000</u>	<u>\$ 58,712,639</u>	<u>\$ 190,637,639</u>

NOTE 7. FUND BALANCES

Governmental fund balances reported on the fund financial statements at September 30, 2023 include the following:

Nonspendable - Prepaid Expenses	\$ 3,000
Restricted - Capital Projects	4,638,964
Restricted - Debt Service	4,476,138
Restricted - Bond Reserve	11,905,077
Unassigned	2,489,689
Total	<u>\$ 23,512,868</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, 2027, 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, 2023

NOTE 9. CONSTRUCTION COMMITMENTS

Outstanding construction commitments were approximately \$6,585,000 at September 30, 2023.

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, 2023.

NOTE 11. PRIOR PERIOD ADJUSTMENT

The Council recorded a prior period adjustment on the government-wide financial statements of \$411,848 to correct the September 2022 sales tax proceeds received in December 2022.

NOTE 12. SUBSEQUENT EVENTS

The effect of subsequent events on the financial statements has been evaluated through July 2, 2024, which is the date the financial statements were available to be issued.

The Council requested and received 50% of each County's flood prevention district sales tax funds as follows: St. Clair County \$13,361,839 on March 27, 2024, Monroe County \$1,310,712 on March 29, 2024, and Madison County \$14,797,410 on April 4, 2024. There is still approximately \$29,500,000 in sales tax funds held by the Counties.

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, 2023

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>ACTUAL OVER (UNDER) BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES:				
District Sales Tax	\$ 17,491,333	\$ 17,491,333	\$ 17,212,730	\$ (278,603)
Less: Return of Excess Sales Tax to Districts	(3,500,000)	(3,500,000)	(7,801,281)	(4,301,281)
Reimbursements - East St. Louis	-	-	76,890	76,890
Investment Income	100,000	100,000	1,017,040	917,040
Total Revenues	<u>\$ 14,091,333</u>	<u>\$ 14,091,333</u>	<u>\$ 10,505,379</u>	<u>\$ (3,585,954)</u>
EXPENDITURES:				
Current:				
General and Administrative	\$ 345,000	\$ 345,000	\$ 287,711	\$ (57,289)
Design and Construction	29,273,000	29,273,000	9,578,715	(19,694,285)
Professional Services	267,000	267,000	40,888	(226,112)
Debt Service:				
Principal	3,845,000	3,845,000	3,845,000	-
Interest	5,704,731	5,704,731	5,704,731	-
Total Expenditures	<u>\$ 39,434,731</u>	<u>\$ 39,434,731</u>	<u>\$ 19,457,045</u>	<u>\$ (19,977,686)</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ (25,343,398)</u></u>	<u><u>\$ (25,343,398)</u></u>	<u><u>\$ (8,951,666)</u></u>	<u><u>\$ (16,391,732)</u></u>
FUND BALANCE, BEGINNING OF YEAR			32,464,534	
FUND BALANCE, END OF YEAR			<u><u>\$ 23,512,868</u></u>	

See accompanying notes to the required supplementary information.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2023

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 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, 2023. 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 February 11, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Council are described in Note 1 to the financial statements. As described in Note 1 to the financial statements, the Council changed accounting policies related to software subscriptions by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 96, Subscription-Based Information Technology Arrangements for this fiscal year. 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 journal entries show the misstatements detected as a result of audit procedures, some of which are material, and corrected by management.

Reportable Findings

For purposes of this letter, a reportable finding is a matter that included one or more of the following: (1) noncompliance or suspected noncompliance with laws and regulations, (2) a finding that in our professional judgment is significant and relevant to you regarding your responsibility to oversee the financial reporting process, and (3) an indication of internal control deficiencies identified during the audit that have not been previously communicated to management by other parties and that we determined are sufficiently important to merit management's attention. We identified the following reportable finding:

During our audit procedures performed on the semi-annual County surplus payments, we noted that the April 2023 surplus payment was calculated using the prior year (fiscal year 2022) budget letter allocation %'s by County. This resulted in a \$86,741 misallocation between the Counties. It is management's responsibility to ensure compliance with the bond indenture. This appears to be an isolated incident, but management should examine their internal control procedures to prevent this from happening in the future. This discrepancy has been communicated to management and UMB Bank and an allocation adjustment will be made to the October 2024 surplus payments.

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 July 2, 2024.

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.

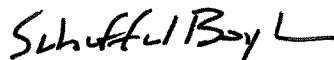
Other Matters

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
July 2, 2024

SOUTHWESTERN ILLIN
Year End: September 30, 202:
GASB 34 Journal Entries
80495
Date: 10/1/2022 To 9/30/202:

Prepared by	Reviewed by	A and A	Principal
MTB 6/27/2024			

AJE

Number	Date	Account No	Name	Debit	Credit
AJE 01	9/30/2023	320000	UNASSIGNED		411,847.73
AJE 01	9/30/2023	411000	TAX PROCEEDS - MADISON CO	210,538.45	
AJE 01	9/30/2023	411100	TAX PROCEEDS - ST CLAIR	179,225.85	
AJE 01	9/30/2023	411200	TAX PROCEEDS - MONROE CO	22,083.43	
To record prior period adjustment to correct September 2022 sales tax.					
AJE 02	9/30/2023	112000	ACCOUNTS RECEIVABLE		1,265,486.22
AJE 02	9/30/2023	113000	SALES TAX RECEIVABLE		2,873,252.28
AJE 02	9/30/2023	411000	TAX PROCEEDS - MADISON CO	1,948,868.50	
AJE 02	9/30/2023	411100	TAX PROCEEDS - ST CLAIR	1,057,067.74	
AJE 02	9/30/2023	411200	TAX PROCEEDS - MONROE CO	196,137.90	
AJE 02	9/30/2023	411300	TAX PROCEEDS - DEFERRED SALES TAX FL	603,160.36	
AJE 02	9/30/2023	557005	RETURN OF EXCESS SALES TAX - YEAR-EN	333,504.00	
To adjust sales tax accounts to actual.					
AJE 03	9/30/2023	551072	ENGINEERING DESIGN & CONSTR MGT	249.34	
AJE 03	9/30/2023	564001	DEPR & AMORT ALLOWABLE		249.34
To reclass engineering expense posting.					
AJE 04	9/30/2023	201000	ACCOUNTS PAYABLE-ADDITIONAL		200.00
AJE 04	9/30/2023	557004	RETURN OF EXCESS SALES TAX - ST. CLAIF	200.00	
To adjust surplus payable to actual.					
AJE 05	9/30/2023	120000	NOTE RECEIVABLE		40.00
AJE 05	9/30/2023	551075	CONSTRUCTION	40.00	
To adjust note receivable to actual.					
AJE 06	9/30/2023	272011	UNAMORTIZED BOND DISCOUNTS		792,710.41
AJE 06	9/30/2023	452500	INTEREST EXPENSE - BONDS	792,710.41	
To adjust interest expense to actual.					
AJE 07	9/30/2023	205500	ACCRUED LIABILITIES	131,026.52	
AJE 07	9/30/2023	272018	DISCOUNT ON BONDS PAYABLE - SERIES A		51,678.32
AJE 07	9/30/2023	272020	DISCOUNT ON BONDS PAYABLE - SERIES B		51,534.94
AJE 07	9/30/2023	272033	DISCOUNT ON BONDS PAYABLE - SERIES 2C		27,813.26

SOUTHWESTERN ILLIN
Year End: September 30, 202:
GASB 34 Journal Entries
80495
Date: 10/1/2022 To 9/30/202:

Prepared by	Reviewed by	A and A	Principal
MTB 6/27/2024			

AJE-1

Number	Date	Account No	Name	Debit	Credit
To reclass bond discount amort.					
AJE 08	9/30/2023	272019	PREMIUM ON BONDS PAYALE - SERIES B 20	134,235.43	
AJE 08	9/30/2023	272032	PREMIUM ON BONDS PAYABLE - SERIES 20:	717,864.84	
AJE 08	9/30/2023	452500	INTEREST EXPENSE - BONDS		852,100.27
To record bond premium for CY.					
AJE 09	9/30/2023	205500	ACCRUED LIABILITIES	4,978.41	
AJE 09	9/30/2023	452500	INTEREST EXPENSE - BONDS		4,978.41
To adjust accrued liabilities to actual.					
AJE 10	9/30/2023	111500	CASH & INVESTMENTS -TRUSTEE		341,846.36
AJE 10	9/30/2023	140000	BOND RESERVE	341,846.36	
To adjust bond reserve to calculation.					
AJE 11	9/30/2023	272022	BONDS PAYABLE - SERIES B 2015	830,000.00	
AJE 11	9/30/2023	452500	INTEREST EXPENSE - BONDS		830,000.00
To adjust Series 2015B bond payable to actual.					
AJE 12	9/30/2023	125000	INTEREST RECEIVABLE		2,382.06
AJE 12	9/30/2023	451000	INTEREST INCOME - BOND PROCEEDS	2,382.06	
To adjust accrued interest to calculation.					
AJE 13	9/30/2023	451000	INTEREST INCOME - BOND PROCEEDS	235,861.00	
AJE 13	9/30/2023	451500	UNREALIZED (GAINS) LOSSES ON INVESTMI		235,861.00
To reclass market value adjustment.					
AJE 14	9/30/2023	111600	MARKET VALUE ADJUSTMENT	271,505.03	
AJE 14	9/30/2023	451000	INTEREST INCOME - BOND PROCEEDS		271,505.03
To reclass market value adjustment to interest income.					
AJE 15	9/30/2023	201000	ACCOUNTS PAYABLE-ADDITIONAL		666,707.92
AJE 15	9/30/2023	551075	CONSTRUCTION	666,707.92	

SOUTHWESTERN ILLIN
Year End: September 30, 202:
GASB 34 Journal Entries
80495
Date: 10/1/2022 To 9/30/202:

Prepared by	Reviewed by	A and A	Principal
MTB 6/27/2024			

AJE-2

Number	Date	Account No	Name	Debit	Credit
To accrue Keller invoice for Sept 2023 construction work paid November 2023.					
AJE 16	9/30/2023	201000	ACCOUNTS PAYABLE-ADDITIONAL	196,928.80	
AJE 16	9/30/2023	551071	ENGINEERING DESIGN & CONST MGT		196,928.80
To reverse WSP Global accrual for invoice that is a majority for Oct 2023 construction work paid November 2023.					
AJE 17	9/30/2023	200005	RETAINAGE PAYABLE		140,958.36
AJE 17	9/30/2023	551075	CONSTRUCTION	140,958.36	
To adjust Keller retainage payable to actual.					
AJE 18	9/30/2023	211000	BOND LIABILITY S/T		230,000.00
AJE 18	9/30/2023	272022	BONDS PAYABLE - SERIES B 2015	110,000.00	
AJE 18	9/30/2023	272031	BONDS PAYABLE - SERIES 2020	120,000.00	
To adjust current portion of debt to actual.					
AJE 19	9/30/2023	201000	ACCOUNTS PAYABLE-ADDITIONAL	124,932.97	
AJE 19	9/30/2023	551076	CONSTRUCTION & DESIGN USAACE		124,932.97
To reverse USACE accrual for invoice that is for services after September 2023.					
				9,373,013.68	9,373,013.68

Net Income (Loss) (4,433,239.71)

SOUTHWESTERN ILLINOIS

Year End: September 30, 2022

Fund journal entries

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

Prepared by	Reviewed by	A and A	Principal
MTB 6/27/2024			

OJE

Number	Date	Account No	Name	Debit	Credit
OJE 01	9/30/2023	120000	NOTE RECEIVABLE		461,340.00
OJE 01	9/30/2023	165500	EQUIPMENT AND FURNITURE		12,293.31
OJE 01	9/30/2023	166500	SOFTWARE		1,478.28
OJE 01	9/30/2023	169000	ACCUMULATED DEPRECIATION	13,381.35	
OJE 01	9/30/2023	205500	ACCRUED LIABILITIES	2,622,276.83	
OJE 01	9/30/2023	210000	DEFERRED SALES TAX REVENUE		488,055.16
OJE 01	9/30/2023	211000	BOND LIABILITY S/T	3,845,000.00	
OJE 01	9/30/2023	272018	DISCOUNT ON BONDS PAYABLE - SERIES A		417,708.67
OJE 01	9/30/2023	272019	PREMIUM ON BONDS PAYABLE - SERIES B 20	765,073.03	
OJE 01	9/30/2023	272020	DISCOUNT ON BONDS PAYABLE - SERIES B		406,977.07
OJE 01	9/30/2023	272021	BONDS PAYABLE - SERIES A 2015	27,705,000.00	
OJE 01	9/30/2023	272022	BONDS PAYABLE - SERIES B 2015	52,355,000.00	
OJE 01	9/30/2023	272031	BONDS PAYABLE - SERIES 2020	51,865,000.00	
OJE 01	9/30/2023	272032	PREMIUM ON BONDS PAYABLE - SERIES 20	9,003,221.56	
OJE 01	9/30/2023	272033	DISCOUNT ON BONDS PAYABLE - SERIES 20		174,412.29
OJE 01	9/30/2023	300250	NONSPENDABLE		3,000.00
OJE 01	9/30/2023	300500	RESTRICTED		2,682,180.37
OJE 01	9/30/2023	320000	UNASSIGNED		147,416,908.37
OJE 01	9/30/2023	320000	UNASSIGNED	3,889,728.84	
OJE 01	9/30/2023	320500	INVESTED IN CAPITAL ASSETS	671.91	
To adjust to beginning fund balance.					
OJE 02	9/30/2023	320000	UNASSIGNED	411,847.73	
OJE 02	9/30/2023	411000	TAX PROCEEDS - MADISON CO		210,538.45
OJE 02	9/30/2023	411100	TAX PROCEEDS - ST CLAIR		179,225.85
OJE 02	9/30/2023	411200	TAX PROCEEDS - MONROE CO		22,083.43
To reverse gov't wide prior period adjustment.					
OJE 03	9/30/2023	169000	ACCUMULATED DEPRECIATION	140.90	
OJE 03	9/30/2023	564001	DEPR & AMORT ALLOWABLE		140.90
To reclass capital asset activity for fund accounting.					
OJE 04	9/30/2023	210000	DEFERRED SALES TAX REVENUE		305,225.95
OJE 04	9/30/2023	411000	TAX PROCEEDS - MADISON CO	217,195.14	
OJE 04	9/30/2023	411100	TAX PROCEEDS - ST CLAIR	171,958.51	
OJE 04	9/30/2023	411200	TAX PROCEEDS - MONROE CO	27,290.30	
OJE 04	9/30/2023	557005	RETURN OF EXCESS SALES TAX - YEAR-EN		111,168.00
OJE 04	9/30/2023	557005	RETURN OF EXCESS SALES TAX - YEAR-EN		50.00
To adjust deferred sales tax to actual.					

SOUTHWESTERN ILLINOIS

Year End: September 30, 2023

Fund journal entries

Date: 10/1/2022 To 9/30/2023

Prepared by	Reviewed by	A and A	Principal
MTB 6/27/2024			

OJE-1

Number	Date	Account No	Name	Debit	Credit
OJE 05	9/30/2023	120000	NOTE RECEIVABLE	76,890.00	
OJE 05	9/30/2023	470000	REIMBURSEMENTS - CITY OF ESL		76,890.00
To reclass ESL note receivable payment for fund accounting					
OJE 06	9/30/2023	205500	ACCRUED LIABILITIES		65,513.26
OJE 06	9/30/2023	272018	DISCOUNT ON BONDS PAYABLE - SERIES A	25,839.16	
OJE 06	9/30/2023	272020	DISCOUNT ON BONDS PAYABLE - SERIES B	25,767.47	
OJE 06	9/30/2023	272033	DISCOUNT ON BONDS PAYABLE - SERIES 20	13,906.63	
To reclass discount on bonds payable					
OJE 07	9/30/2023	272019	PREMIUM ON BONDS PAYABLE - SERIES B 20		134,235.43
OJE 07	9/30/2023	272032	PREMIUM ON BONDS PAYABLE - SERIES 20		717,864.84
OJE 07	9/30/2023	452500	INTEREST EXPENSE - BONDS	852,100.27	
To record bond premium for CY					
OJE 08	9/30/2023	205500	ACCRUED LIABILITIES		4,978.41
OJE 08	9/30/2023	452500	INTEREST EXPENSE - BONDS	4,978.41	
To reclass accrued interest expense					
OJE 09	9/30/2023	211000	BOND LIABILITY S/T	230,000.00	
OJE 09	9/30/2023	272022	BONDS PAYABLE - SERIES B 2015		940,000.00
OJE 09	9/30/2023	272031	BONDS PAYABLE - SERIES 2020		3,135,000.00
OJE 09	9/30/2023	800000	BOND REPAYMENTS	3,845,000.00	
To reclass bond payment					
OJE 10	9/30/2023	300500	RESTRICTED	3,482,749.69	
OJE 10	9/30/2023	320000	UNASSIGNED		3,482,749.69
To reclass fund balance to PY Audit.					
				161,450,017.73	161,450,017.73

Net Income (Loss) (4,433,239.71)



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, 2023, 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 material weaknesses and other deficiencies 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 consider the following deficiency in internal control to be a material weakness:

Finding 2023-01: Significant Audit Adjustments

A significant audit adjustment is a proposed correction to the financial statements that, in our judgment, may not have been detected except through our auditing procedures. Significant adjustments were necessary to true-up the Council's receivables and payables. The existence of such material adjustments indicates that the Council's system of controls did not detect and prevent such errors. Management should examine the adjustments required as a result of our audit and assess the cost-benefit of improving the internal control system to prevent the adjustments in the future.

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 deficiency:

Finding 2023-02: 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
July 2, 2024



Memo to: Board of Directors
From: Chuck Etwert
Subject: Design and Construction Update
Date: July 15, 2024

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

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

Southwestern Illinois Levee Systems

Progress Report July 17, 2024

Jon Omvig


Wood River

Bid Package 8

South Roxanna

Relief wells & pump station

- FPD/WSP designed & USACE constructed
- Construction completion early 2024
- WSP continues to respond to RFIs as needed



Wood River


Bid Package 9

Roxanna

Seepage berm & detention pond

Date	Milestone
Spring 2020	FPD Council approaches Roxanna about obtaining easement for relief well & pump station project. Meetings for next 18 months...
Sep. 17, 2021	Wood River Drainage & Levee District and Village of Roxanna sign intergovernmental agreement for granting easement, provided seepage berm and detention pond is built.
Nov. 22, 2021	FPD Council sends letter requesting authorization to change federal solution from relief wells & pump station to berm & detention.
Feb. 13, 2023	USACE issues Engineering Determination Report (EDR) concurring that berm & detention is "most economical means" of flood control at site.
April 19, 2023	Reported to FPD Board: USACE approval of Integral Determination Report (IDR) anticipated Sep. 2023; Project Partnership Agreement (PPA) amendment anticipated Nov. 2023; Design start Dec. 2023.
Dec. 11, 2023	USACE reports IDR is still pending approval by Division and that USACE processes now require the PPA amendment to be approved by USACE HQ, requiring more time.

3



Wood River

Bid Package 9

Roxanna

Seepage berm & detention pond

Date	Milestone
Feb. 13, 2024	USACE Approves Integral Determination Report (IDR).
June 17, 2024	USACE Division Endorses PPA Amendment and sends to HQ for final approval.
August 2024	Current USACE HQ expected PPA Amendment approval.
Summer 2024	Anticipated start of design (immediately following PPA Amendment approval).

4

Wood River

Old Channel Wood River
NE Corner of IL-3 and IL-143

- USACE is preparing an updated Notice-to-Proceed (NTP) letter for real estate acquisition.
- After NTP is received, an appraisal will be prepared to evaluate cost.

East St. Louis (MESD)

Bid Package 11
Venice
Relief wells, pipes, & pump station modifications

- Construction is approximately **53%** complete.
- **River is currently in flood stage and work is halted. Routine inspections of construction site and emergency backfilled areas are occurring.**



East St. Louis (MESD)

Bid Package 14B

Brooklyn (under I-70 Bridge)

Filter Blanket

- This is now being bid & constructed by USACE.
- WSP will support as requested from now on.

7



East St. Louis (MESD)

Bid Package 18A

Cahokia Heights

Relief well piping and pump station mods

- WSP is working on 65% design submittal.
- Design of the Phillips Reach No. 2 Pump Station Replacement is underway.
- **Construction estimated for Summer 2025**

8

Prairie du Pont

Bid Package 15

East Carondelet

Large seepage berms

- **WSP working towards 95% complete design submittal.**
- **Land Acquisition is underway**
- **Schedule is to award for construction at the November 2024 Board Meeting.**

Prairie du Pont

Bid Package 16

East Carondelet

Relief wells, berms, and pump stations

- **35% complete design package was submitted on July 8.**
- **USACE is reviewing.**



Fish Lake

Bid Package 17

Columbia

Relief wells, berms, and pump stations

- 35% design is underway
- 35% complete design package to be submitted in fall 2024.



Thank you



Memo to: Board of Directors
From: Chuck Etwert
Subject: FY 2025 Annual Budget
Date: July 15, 2024

As is our custom, the Board first reviews the draft budget for the coming fiscal year at the July Board meeting, with final adoption at the August meeting. By law, the Council's budget must be adopted by August 31st of each year for the fiscal year beginning October 1st. The budget must be submitted to the county boards for approval after which they have 30 days to act on it.

Total FEMA accreditation of all of the Metro East Levee Systems was successfully completed in April of 2022, with the Council achieving its interim goal of attaining FEMA flood protection standards, using only the funds generated from the dedicated flood protection sales tax.

All of the improvements built have been tested by high river events (the second highest event on record at 45.93 ft. and the longest flood event on record at 126 days, during May/June 2019) and have successfully performed as designed and protected the Metro East area.

In conjunction with its long-term goal of achieving the 500-Year Level of Protection, the Council in 2015, adopted a resolution expressing the Official Intent to Restore the Federal Authorized Level of Mississippi River Flood Protection in the Metro East,

The first two Authorized Level projects, Bid Packages #14A and #18 have been completed.

Bid Package #11, originally scheduled for construction in FY 2022, but delayed by lengthy reviews by the Corps of Engineers, is under construction and should be completed in FY 2025 in January.

The design of Bid Packages #9 and #18A, has also been delayed by the lengthy review and approval process of the Corps of Engineers, both are now scheduled for construction in FY 2026

Permission to design and construct Bid Package #9 was submitted in November 2021. The Corps didn't issue a required Engineering Documentation Report (EDR) until February 2023. An amendment of the Integral Determination Report (IDR), the document that indicates what portions of work will be eligible for WIK credit was also needed and was received in February of

A regional partnership to rebuild Mississippi River flood protection

this year. Lastly, an amendment of the Project Partnership Agreement (PPA) is also needed, originally anticipated in November 2023, it is now expected to be approved late this summer, with design to begin after approval.

The Relief Flow Study which identified the need for Bid Package #18A was submitted to the Corps in June 2022. In May 2023, the Corps agreed the improvements to the pumping station capacity in Cahokia Heights was necessary to maintain the Authorized Level of protection. With the Board in May 2023 approving amendment #8 to WSP Work Order # 14, the design process began.

The 35% complete construction drawings, specification, and design report was submitted to the Corps last November. A revised relief well plan from the Corps was required before any further work could proceed. The Corps indicated they would provide the revised relief well plan by the end of January. The revised relief well plan wasn't received until May 6th. WSP resubmitted the 35% design on July 9th.

The review and approval process to date, on Bid Packages #9 and #18A, reflects just how long it takes to get a project to construction.

The FY 2025 budget focuses on the continued design of Authorized Level projects, completion of Bid Package #11 and construction starting on Bid Packages #15.

All required five percent cash contributions to the Corps of Engineers for Design Deficiency Projects have been completed. There is funding for the Corps of Engineers for oversight on the Prairie Du Pont/Fish Lake design and construction. Administrative expenditures, which are a relatively small portion of our costs, remain virtually unchanged for the next year.

In general, expenditures for next year's budget are based on the design and construction of the Authorized Level projects. The past practice of making conservative revenue and expenditure assumptions has been continued.

A draft FY 2025 budget is shown in Table 1.

Key assumptions are:

1. Corps of Engineers reviews and approvals will be timelier in FY 2025 than the last three years and projects identified for construction will be bid and awarded as anticipated.
2. The level of Council staffing does not change in FY 2025, and general and administrative costs continue to remain a small portion of the project expenditure. Staff resources continue to be supplemented by the significant use of consulting and professional services.
3. In accordance with the bond indenture, all sales tax receipts are intercepted by the Trustee and after all financial requirements for debt, construction, and administration have been satisfied, surplus funds are transferred to each County for deposit in a County Flood

Prevention District Sales Tax Fund for future Council project financing. The surplus transfers are shown as expenditures in the budget.

4. A 10% construction cost contingency is included for all construction on all projects to be built.
5. Sales tax revenue is estimated to increase by 1.5% over the amount projected to be collected in FY 2024. Interest income is estimated to be \$700,000.
6. As previously indicated, funding for Corps of Engineers for oversight on the Prairie Du Pont/Fish Lake design and construction has been included.
7. The Council will continue to work with levee districts in identifying potential funding sources, where and if needed, for the maintenance and operations of the 100-Year Improvements and Authorized Level Improvements being built. Life Cycle Costs Reports for the 100-Year Improvements have been provided to each of the Levee Districts.
8. The Counties provided fifty percent of their FPD sales tax funds to the Council earlier this year for the 500-Year Authorized Level Projects. There is currently \$29,468,840 in the three County FPD sales tax funds. It is currently anticipated these funds will be requested in March 2026.
9. The budget has been developed to provide flexibility to coincide with the Corps of Engineers' utilization of the Risk Informed Process and Risk Assessment. The Council will continue to work with the Corps of Engineers regarding project priorities and design & construction responsibilities between the Corps and WSP.

Table 2 provides more details on the project expenditures for design, construction management, and construction.

Table 3 compares the Estimated Authorized Level Expenses for FY 2025 thru FY 2028 to the Estimated Available Authorized Level Funding FY 2025 thru FY 2028. There will be sufficient funds to complete the projects by FY 2027, without the issuance of a third bond issue.

Based on the current projections of expenditures and funding, it is estimated all the Council bonds could be paid off by 2032 or possibly 2031, which at that time the Council would be dissolved, per the Flood Prevention District Act.

The Authorized Level is still early in the design/build process and there are many factors that could affect required funding:

1. The Corps continued utilization of the Risk Informed Process could reduce costs.

2. As projects are better defined, designed, and bid, estimates could be reduced, such as was the case with the 100-Year Projects, where early overall estimates were \$160 million dollars, and the project came in at around \$120 million dollars.
3. As of April 30, 2024, the Corps total project cost for the Wood River remains \$107,471,000 and for East St. Louis/MESD \$156,313,000. The Council has sufficient funds to satisfy the non-federal share requirements for each project.
4. Thanks to the state of Illinois passing the “Leveling the Playing Field Act” sales tax revenues have gone from \$12.0 million in FY 2020, to \$14.2 million in FY 2021, to \$16.5 million in FY 2022, to \$17.1 million in FY 2023, to a projected \$17.5 million in FY 2024 and a budgeted amount of \$17.8 in FY 2025.
5. Sales tax receipts have been conservatively increased by 1.5% for FY 2025 and future fiscal years.
6. Corps review and approval times will determine construction schedules.

After considering any comments or suggestions over the next month, a final FY 2025 budget will be presented at the August Board meeting for adoption and forwarding to the county boards for their approval.

Table 1

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
BUDGET
OCTOBER 1, 2024 THRU SEPTEMBER 30, 2025
DRAFT**

	ACTUAL EXPENDITURES OCTOBER 1, 2022 THRU SEPTEMBER 30, 2023	ADOPTED BUDGET OCTOBER 1, 2023 THRU SEPTEMBER 30, 2024	PROJECTED EXPENDITURES OCTOBER 1, 2023 THRU SEPTEMBER 30, 2024	PROPOSED BUDGET OCTOBER 1, 2024 THRU SEPTEMBER 30, 2025
REVENUES				
Sales Tax Proceeds From Districts	\$ 17,136,192	\$ 17,284,013	17,581,276	\$ 17,844,995
Interest Income	747,917	135,000	754,471	700,000
Other Contributions			-	-
Total Revenues	<u>\$ 17,884,109</u>	<u>\$ 17,419,013</u>	<u>\$ 18,335,747</u>	<u>\$ 18,544,995</u>
EXPENDITURES				
Design and Construction				
Engineering Design & Construction Management	4,131,454	5,567,539	2,655,133	4,959,275
Construction	3,854,465	22,492,464	7,443,607	16,358,918
USACE Authorized Level Costs	-	500,000	334,833	500,000
Total Design and Construction	<u>7,985,919</u>	<u>28,560,003</u>	<u>10,433,573</u>	<u>21,818,193</u>
Professional Services				
Legal & Legislative Consulting	13,108	175,000	85,261	175,000
Financial Advisor	11,850	65,000	17,150	65,000
Bond Trustee Fee	13,669	15,000	13,500	15,000
Total Professional Services	<u>\$ 38,627</u>	<u>\$ 255,000</u>	<u>\$ 115,911</u>	<u>\$ 255,000</u>
Refund of Surplus Funds to County FPD Accounts				
Total Refund of Surplus Funds to County	<u>\$ 6,836,910</u>	<u>\$ 3,000,000</u>	<u>3,512,976</u>	<u>\$ 3,000,000</u>
Debt Service				
Principal and Interest	9,549,731	9,623,731	9,623,731	9,707,081
Total Debt Service	<u>\$ 9,549,731</u>	<u>\$ 9,623,731</u>	<u>\$ 9,623,731</u>	<u>9,707,081</u>
Total Design & Construction Expenses	<u>\$ 24,411,187</u>	<u>\$ 41,438,734</u>	<u>\$ 23,686,191</u>	<u>\$ 34,780,274</u>
General and Administrative Costs				
Salaries, Benefits	213,657	246,000	265,032	280,000
Bank Service Charges	547	1,000	593	1,000
Equipment and Software	975	2,000	2,120	2,000
Fiscal Agency Services	36,532	40,000	38,582	42,000
Audit Services	18,500	21,000	19,950	22,000
Meeting Expenses	98	1,000	260	1,000
Postage/Delivery	344	1,000	294	1,000
Printing/Photocopies	1,775	2,000	1,884	2,000
Professional Services	1,711	12,000	5,770	12,000
Supplies	557	3,000	625	3,000
Telecommunications/Internet	3,565	3,000	2,295	3,000
Travel	202	5,000	343	5,000
Insurance	6,175	8,000	6,258	8,000
Total General & Administrative Costs	<u>\$ 284,638</u>	<u>\$ 345,000</u>	<u>344,006</u>	<u>382,000</u>
Total Expenditures	<u>\$ 24,695,825</u>	<u>\$ 41,783,734</u>	<u>\$ 24,030,197</u>	<u>35,162,274</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	<u>\$ (6,811,716)</u>	<u>\$ (24,364,721)</u>	<u>\$ (5,694,450)</u>	<u>\$ (16,617,279)</u>
OTHER FINANCING SOURCES				
Proceeds From Borrowing	-	-	-	-
NET CHANGE IN FUND BALANCE	<u><u>\$ (6,811,716)</u></u>	<u><u>\$ (24,364,721)</u></u>	<u><u>\$ (5,694,450)</u></u>	<u><u>\$ (16,617,279)</u></u>
PROJECTED FUND BALANCE SEPTEMBER 30, 2024				\$63,393,037
PROJECTED FUND BALANCE SEPTEMBER 30, 2025				\$46,775,758

Table 2
Estimated Project Expenditures 10.1.2024 -9.30.2025

Design & Construction Management	FY 2025
Engineering Design	
<i>W. O. #1 Program Mgmt.</i>	\$180,000
<i>W. O. #3 Preconstruction Activities</i>	\$15,000
<i>W. O. #3 Flood Activities</i>	\$15,000
Authorized Level Work Orders	
<i>W.O. #13 Wood River Field & Design BP #8, BP #9, & BP #10</i>	\$451,693
<i>W.O. #14 MESD Field & Design</i>	\$416,942
<i>W.O. #16 Prairie Du Pont/Fish Lake Field & Design</i>	\$1,309,770
<i>W.O. #18 MESD Deep Cutoff Wall Utility/Easement Assistance</i>	\$88,280
<i>W.O. #19 Wood River LERRD's</i>	\$84,523
<i>PDP/FL LERRD'S</i>	\$50,000
<i>Illinois DNR Fees</i>	\$3,000
Construction Management.	
<i>W. O. #? Construction Management BP #9, BP #11, BP15 & BP #18A</i>	\$2,345,067
TOTAL ENGINEERING DESIGN & CONSTRUCTION MGMT.	\$4,959,275
Construction	
<i>Bid Package #9 - WOOD RIVER</i>	
<i>Bid Package #11 - MESD</i>	\$3,000,538
<i>Bid Package #18A- MESD</i>	
<i>Bid Package #15 - PDP/FL</i>	\$7,507,569
<i>Contingency (10% FPD Construction)</i>	\$1,050,811
<i>Utilities</i>	\$200,000
<i>Property Acquisition Authorized Level - Wood River</i>	\$200,000
<i>Property Acquisition Authorized Level - East St. Louis</i>	\$1,000,000
<i>Property Acquisition Authorized Level - Prairie Du Pont/Fish Lake</i>	\$1,000,000
<i>Wetland Mitigation</i>	\$600,000
<i>HazMat Mitigation</i>	\$1,500,000
<i>Legal</i>	\$300,000
<i>Corps of Engineers Authorized Level Costs</i>	\$500,000
TOTAL CONSTRUCTION	\$16,858,918
TOTAL ENGINEERING DESIGN & CONSTRUCTION	\$21,818,193
REFUND OF SURPLUS FUNDS TO COUNTY FPD ACCOUNTS	\$3,000,000

Operations & Financing	
<i>General & Administrative</i>	\$382,000
<i>Debt Service</i>	\$9,707,081
<i>Professional Services</i>	
<i>Legal</i>	\$175,000
<i>Financial Advisor</i>	\$65,000
<i>Bond Trustee</i>	\$15,000
TOTAL OPERATIONS	\$10,344,081
TOTAL EXPENSES	\$35,162,274

Table 3

Estimated Authorized Level Expenses FY 2025 to FY2028

	WITH ALL WSP 10%-20% CONTINGENCIES
<i>Bid Package #11- MESD</i>	\$3,000,538
<i>Bid Package #18A- MESD</i>	\$5,500,000
<i>Bid Package # 9 - WOOD RIVER</i>	\$2,360,000
<i>Wood River WIK Cash</i>	\$3,000,000
<i>Bid Package #15 - PDP/FL</i>	\$12,800,000
<i>Bid Package #16 - PDP/FL</i>	\$12,700,000
<i>Bid Package #17 - PDP/FL</i>	\$14,800,000
<i>Engineering Design & Construction Management</i>	\$10,530,201
<i>Construction Contingencies, Utilities, Property Acquisitions, Etc.</i>	\$13,016,054
<i>General & Administrative and Professional Services</i>	\$2,478,000
CURRENT ESTIMATED AUTHORIZED FUNDING NEEDED	\$80,184,793

Estimated Available Authorized Level Funding FY2025 to FY2028

<i>Cash & 2015 Bond Project Funds (9/30/2024)</i>	\$33,544,217
<i>County FPD Tax Funds (9/30/2024)</i>	\$29,468,840
<i>Additional Sales Tax Revenue After Debt Service</i>	\$33,695,552
<i>Interest</i>	\$1,345,000
Available Funding	\$98,053,609
Current Estimated Balance on 9/30/2028	\$17,868,816



Memo to: Board of Directors
From: Chuck Ewert
Subject: Release of Executive Session Minutes
Date: July 15, 2024

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

At the December 2017 Board meeting, the Board established a revised schedule of reviewing and releasing minutes no longer requiring confidentiality in May and November of each calendar year. The release of the meeting minutes was not presented in May and is therefore being done this month.

There have been no executive sessions since the release of meeting minutes in May 2023, therefore, at this time, there are no minutes to be released. A Public Statement identifying those meeting minutes that must remain confidential is attached.

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

Recommendation:

Accept the Public Statement identifying minutes that must remain confidential.



PUBLIC STATEMENT

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

There are no meeting minutes being released at this time.

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

February 18, 2015*	July 20, 2016*	March 15, 2017
March 18, 2015*	August 17, 2016*	May 17, 2017
April 15, 2015*	September 21, 2016*	March 15, 2017
May 20, 2015*	October 14, 2016*	December 20, 2017
June 17, 2015*	September 21, 2016*	May 15, 2019
November 18, 2015*	October 14, 2016*	July 17, 2019
February 17, 2016*	November 16, 2016*	August 21, 2019
June 15, 2016*	December 21, 2016*	August 19, 2020
		September 16, 2020

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



Memo to: Board of Directors
From: Chuck Etwert
Subject: Corps of Engineers Update
Date: July 15, 2024

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

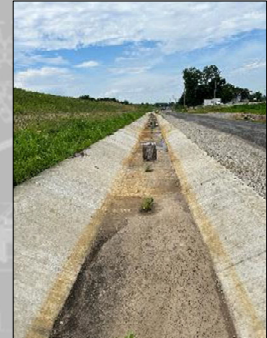
Recommendation: Accept the July Corps of Engineers Update by Hal Graef.

METRO EAST LEVEE SYSTEM PROGRAM UPDATE

Hal Graef
July 17, 2024



US Army Corps of Engineers



MEL PRICE SEGMENT OF UPPER WOOD RIVER



2

Feature/Task	Description	Estimated Date	Actual Date	Notes
Reach 2 Relief Well contract	16 existing Relief Wells; 25 new Relief Wells		Awarded 8Aug22	<ul style="list-style-type: none"> • Reach 2 complete (minus some seeding) • Interim Operating Plan (IOP) has been decommissioned
OMRR&R Payment to WRDLD	Compensation to LD to offset additional O&M expenses	FY24		<ul style="list-style-type: none"> • Payment pending sufficient funds following completion of all construction and mitigation work. <ul style="list-style-type: none"> ▪ Draft Facilities Alteration Agreement and Deed of Subordination and Release being reviewed within Mississippi Valley Division ▪ WRDLD's Board has provided their concurrence on 24Jun24
Ribbon Cutting		Late Summer		<ul style="list-style-type: none"> • Venue not yet determined
Project Close Out	All documents archived; financial close out	FY25		

Items in **bold** indicate updates from last meeting



WOOD RIVER



3

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"> • Ameren scheduled to install pad mount transformer 8-12Jul24 • Installing chain link fence • Limitorque gate actuator – delayed shipping
Pump Stations contract	PS #2 and #3 along Canal Rd		Awarded 28Sep22	<ul style="list-style-type: none"> • Pump Station No. 2 – backfilling discharge pipes • Pump Station No. 3 – excavate for intake channel
Relief Well #2/Ditch Work contract	55 Relief Wells plus ditch work to convey the water to the WR PS	ROW Cert Nov24; Award Mar25		<ul style="list-style-type: none"> • Technical USACE work is paused pending resolution <ul style="list-style-type: none"> ▪ Options are to reconnect creek or Alternative Ditch (betterment) ▪ USACE evaluating LD's request for additional RE easements
Relief Well #3 contract	30 Relief Wells	Aug24		<ul style="list-style-type: none"> • Solicitation package posted on 24Jun24 <ul style="list-style-type: none"> ▪ Bid Opening scheduled for 24Jul24
Pump Station Modification contract	Mods to WR and Hawthorne PSs	Jul24		<ul style="list-style-type: none"> • Bid Opening on 3Jun24 <ul style="list-style-type: none"> ▪ USACE is evaluating bids
Berm	Vice PS/RW at Roxana	PPA Jul24		<ul style="list-style-type: none"> • Integral Determination Report (IDR) approved 13Feb24 • Project Partnership Agreement Amendment No. 2 drafted <ul style="list-style-type: none"> ▪ MVD sent to HQ on 17Jun24 for review/approval
Mitigation	For BP-8 (maybe berm)			<ul style="list-style-type: none"> • Plan is to purchase credits when berm is at 65% level of design
WIK				<ul style="list-style-type: none"> • \$17,739,418.51 has been credited for both WIK No. 1&2 • Next WIK request expected to be for BP-8 EDC
Total Project Cost	Update to TPC		9Jan24	<ul style="list-style-type: none"> • Updated TPC for current FY. \$108,078,000 • Federal funding identified via Bipartisan Infrastructure Law



EAST ST. LOUIS



4

Feature/Task	Description	Est. Date	Actual Date	Notes
BP-12 Ph1	106 D-Type Relief Wells		Awarded 26Aug21	<ul style="list-style-type: none"> • Construction substantially complete; pump testing of 36 RWs completed in May. Working on contract closeout.
BP-12 Ph2	43 T-Type Relief Wells (Ph2 and Ph3)	Award: 4 th Qtr FY25		<ul style="list-style-type: none"> • 95% design reviews ongoing • In coordination with IDOT, TRRA, Veolia, Alton-Southern • ROW NTP sent to MESD in November 2023
BP14B	Filter Blanket	Award: Sept FY24		<ul style="list-style-type: none"> • USACE will administer construction contract • Solicitation package posted 25 April; access road need identified after pre-bid site visit. Delay to bid open. • WSP will be needed to address mods during construction
WIK BP-11*	Relief Wells			<ul style="list-style-type: none"> • USACE coordination with WSP/Keller during construction
WIK BP 18A*	Phillips Reach PS Modifications			<ul style="list-style-type: none"> • USACE to review revised 35% design
WIK Credit Requests*	BP-14A and 18		8Aug23	<ul style="list-style-type: none"> • \$12,183,767.91 has been credited for WIK No. 3-6 • \$24,599,173.61 has been credited for all WIK to date
LERRDs*	Land, Easements, ROW, Relocations and Disposal			<ul style="list-style-type: none"> • \$1,607,516.56 has been credited for LERRDs to date
Total Project Cost	Update to TPC		9Aug23	<ul style="list-style-type: none"> • \$151,065,000 is current FY23 price level estimate • FPD estimates with construction of BP18A, BP11, and Remaining LERRDs, 35% cost share will be satisfied

*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">• WSP working on 95% submittal<ul style="list-style-type: none">▪ Anticipate submittal mid-July
Bid Package16 coordination	58 RWs, 11 berms, 2 PSs, conveyance, 52 RW abandonments	TBD		<ul style="list-style-type: none">• Agreement executed 18 January 2024<ul style="list-style-type: none">▪ FY24 funds available▪ Designer/USACE kick-off meeting to ensure common understanding scheduled for 10 July 2024
Bid Package17 coordination	74 RWs, 6 berms, 2 PSs, conveyance, 47 RW abandonments	TBD		<ul style="list-style-type: none">• Agreement executed 18 January 2024<ul style="list-style-type: none">▪ FY24 funds available▪ Expecting designer/USACE kick-off meeting to ensure common understanding
Environmental Assessment	Supplemental EA	TBD		<ul style="list-style-type: none">• EA comments submitted to USACE on 21May are acceptable (minus resolution on the Section 106 component)<ul style="list-style-type: none">▪ USACE has sent report/letter to IL SHPO recommending no further work.▪ USACE will send similar letter to tribes soon.▪ Next step is to address any comment received; 30-day review period.