



SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
BOARD OF DIRECTORS MEETING

March 19, 2025 7:30 am

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

1. Call to Order
Max Merz, President
2. Roll Call
John Conrad, Secretary/Treasurer
3. Approval of Minutes of January 15, 2025
4. Public Comment on Pending Agenda Items
5. Program Status Report
Chuck Etwert, Chief Supervisor
6. Budget Update and Approval of Disbursements
Chuck Etwert, Chief Supervisor
7. Design and Construction Update
Randy Cook, WSP USA Environment & Infrastructure Inc.
8. 2024 Annual Audit
Michael Brokering, Scheffel Boyle
9. Utility Relocation – Ameren Illinois - Bid Package #15 – Underseepage Controls
Chuck Etwert, Chief Supervisor

AGENDA

10. Update from Corps of Engineers
Hal Graef, U.S. Army Corps of Engineers

11. Public Comment

Executive Session – (if necessary)

12. Other Business

13. Adjournment

Next Meeting: May 21, 2025

MINUTES

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL BOARD OF DIRECTORS MEETING January 15, 2025

The regular meeting of the Board of Directors was held at the Metro-East Park and Recreation District Office, 104 United Drive, Collinsville, Illinois at 7:30 a.m. on Wednesday January 15, 2025.

Members in Attendance

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

Members Absent

Isabelle Crockett, St. Clair County Flood Prevention District
Alvin Parks, Jr., St. Clair County Flood Prevention District

Others in Attendance

Chuck Etwert, SW Illinois FPD Council
Randy Cook, WSP USA Environment & Infrastructure Inc.
Hal Graef, U.S. Army Corps of Engineers
David Human Jr., Husch Blackwell LLP
Kevin Williams, WRDLD

Call to order

President Max Merz noted the presence of a quorum and called the meeting to order at 7:31 a.m.

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

Mr. Brinkman – Present
Mr. Conrad – Present
Mr. Merz – Present
Mr. Metzger - Present

Dr. Moore – Present

A quorum was present.

Approval of Minutes of November 20, 2024

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

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

The motion was approved.

Public Comment on Pending Agenda Items

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

Program Status Report

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

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

500-Year Authorized Level Status

Wood River Levee System

Bid Package 8: The remaining work includes a new gate actuator and relief well testing for 6 newly constructed wells, which require a higher river stage than we have had for much of the past 12-18 months.

Bid Package 9: WSP has completed 35% design of the project, and the documents are undergoing internal review and quality control processes. The 35% complete design will be submitted to the Corps of Engineers on January 22, 2025, and is scheduled to be constructed in early 2026.

LERRDs: WSP is addressing comments provided by USACE to the FPD Council's 2nd & 3rd LERRDs requests. Additional acquisition work (appraisals, negotiations, etc.) for lands requested by USACE for their Relief Well Package 2 is underway.

MESD Levee System

Bid Package 11: Since the prior update the Contractor has continued installing concrete pipe west of the G.C.E.D. #1X Pump Station, with a week of no work during the holidays and a weather delay due to the snow storm that started on January 6, 2025. There are approximately 1,000 ft of pipe left to complete the west side of the pump station..

Bid Package 18A: WSP is currently working on pump station replacement for the Phillips Reach #2 Pumping Station in Cahokia Heights. With the November 2024 FPD Council approval to drill the relief well pilot holes, the drilling is now completed, and the laboratory testing is underway. The 65% complete design will be submitted to the Corps of Engineers this spring.

LERRDs: The Corps has indicated that additional LERRDs will be necessary for the Corps-designed and constructed Bid Package 12 Phase II project.

Prairie Du Pont/Fish Lake Levee Systems

Bid Package 15: WSP submitted the final Section 408 submittal for Bid Package 15 (95% Design) on November 14. The Corps of Engineers anticipates review to be complete at the end of March 2025. Land acquisition efforts (appraisals, negotiations, utility relocations, etc.) are underway to secure the necessary easements to construct the improvements.

Bid Package 16: 65% design is in progress with submittal to the Corps anticipated in early 2025.

Bid Package 17: 35% design is underway.

WSP is developing updated project schedules for PDP/FL packages based on recent guidance and review timelines from USACE.

Mr. Andreas arrived during Mr. Etwert's presentation of the Program Status Report.

Mr. Merz asked for a motion to accept the Program Status Report for January 2025. A motion was made by Dr. Moore to accept the Program Status Report for January. Mr. Brinkman seconded the motion. Mr. Conrad 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 - Aye
Dr. Moore – Aye
Mr. Parks – absent
Mr. Schwind – absent

The motion was approved unanimously.

Budget Update and Approval of Disbursements

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

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

Accrued expenditures for the fiscal year beginning on October 1, 2024 thru November 30, 2024 were \$9,312,345 while revenues amounted to \$3,220,696 resulting in a deficit of \$6,091,649.

Accrued expenditures for the fiscal year beginning on October 1, 2024 thru December 31, 2024 were \$9,573,759 while revenues amounted to \$4,808,153 resulting in a deficit of \$4,765,605.

A total of \$33,331,340 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. Council will be requesting these funds in April 2026.

Monthly sales tax receipts of \$1,491,672 for September 2024 were up 4.69% from last year and receipts of \$1,664,484 for October 2024 were up 16.54% from last year. Receipts for the calendar year are up 4.51% from last year. Receipts for October were the highest ever for a month other than December.

He indicated he had contacted the Illinois Department of Revenue (IDOR) regarding the significant increase of 16.54% from last year and was told adjustments were made by another division at IDOR to a major company which positively impacted many local governments statewide. No further information could be provided as it is confidential. The good news is that the additional receipts are correct.

Bank transactions for November & December were also provided. Total disbursements for November were \$528,076.98 and for December \$662,196.70 with the largest payments being to Keller Construction and WSP.

Mr. Merz asked for a motion to accept Mr. Etwert's budget reports and disbursements for November and December 2024. A motion was made by Mr. Conrad and seconded by

Dr. Moore to accept the budget reports and approve the disbursements for November and December 2024.

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

The motion was approved unanimously.

Design and Construction Update

Mr. Merz called on Randy Cook, 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

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

Wood River

Bid Package 8 - South Roxana Relief Wells & Pump Station

- FPDC/WSP designed & USACE constructed
- Construction nearly complete

Bid Package 9 – Roxana Seepage Berm & Detention Pond

- **WSP is wrapping up 35% internal design review and quality control checks.**

- **35% submittal to USACE is January 22.**
- **Construction scheduled for early 2026.**

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

- Appraisal is underway

MESD

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

- Project is approximately **67%** complete
- Concrete pipe work continues.

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.

Prairie Du Pont & Fish Lake

Bid Package 15 – East Carondelet – Large Seepage Berms

- 95% Design submittal to USACE on November 13.
- **USACE anticipates review complete in March 2025**
- **Consider advertising the project early to allow bidders time to find material.**

There was a brief discussion regarding the start of construction and the affect on the planting of crops. WSP indicated that owners would be kept informed of the construction schedule.

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

- WSP working towards 65% design

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

- 35% complete design is in progress

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

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

The motion was approved unanimously.

Corps of Engineers Update

Mr. Merz asked Mr. Hal Graef to provide the report from the Corps.

Mr. Graef highlighted the PowerPoint® presentation, which was included in the agenda package to illustrate his remarks. His 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

OMRR&R Payment to WTDLD

Compensation to LD offset additional O&M expenses FY24

USACE/WRDLD Agreement executed 19Dec24

Payment process has been initiated

Ribbon Cutting TBD

Venue not yet determined, planning ongoing

Date dependent upon transfer of funds for just compensation

Project Close Out

All documents archived; financial close out

TBD

WOOD RIVER

Bid Package 8 contract

1 Pump Station/22 Relief Wells – Awarded 4Nov21

Limiter torque gate actuator – delayed shipping

Anticipate contract time extension for remaining RWs testing

Pump Stations contract

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

P S No.2 – Finished rock entrance and transformer pad base

Added rock to Canal Road for maintenance

Relief Well #2/Ditch Work contract

55 Relief wells plus ditch work to convey the water to the WR PS – ROW Cert
31Oct25

NTP Amendment Issued 22Aug24 with est acquisition 22Aug25

FPD/LD to generate appraisal and make offer to landowner(s)

There was a brief discussion regarding the USACE condemning the needed easements. The FPDC would have to request the USACE to condemn and the FPDC would be responsible for the cost of condemnation. There is an advantage of the USACE condemning since they could utilize immediate procession.

Relief Well #3 contract

30 Relief Wells – 6Sep24 **Awarded 29Aug24**

Contract awarded 29Aug24 (17% above Independent Gov Est)

NTP issued 16Sep24

Pump Station Modification contract

Mods to WR and Hawthorne PSs – Jul24Awarded 9Jul24

Contract awarded 9Jul24 (16% above Independent Gov Est)

NTP issued 25Jul24

Berm

Vice PS/RW at Roxanna –PPA Sep24 – **18Sep24**

PPA Amendment No.2 executed 18Sep24

WSP/USACE design kick-off meeting conducted 3Oct24

USACE working with WSP to secure final design schedule

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

LERRDs

Land, Easements, ROW, Relocations and Disposal

LERRDs Requests No.2 and 3 received, but **incomplete submittals have delayed processing (notice 9 Dec24)**

\$693,274.23 has been credited for LERRDs to date

Total Project Cost

Update to TPC – UpdateDec24

Updated TPC for FY24. \$108,078,000

Updated TPC for FY25 drafted, but not yet certified

EAST ST. LOUIS

BP-12 Ph1

106 D-Type Relief Wells – Awarded 26Aug21

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: 1st Qtr. FY 26

95% design reviews ongoing

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

ROW NTP sent to MESD in November 2023

BP14B

Filter Blanket – Award: Nov 2024

USACE will administer construction contract

WSP may be needed to address mods during construction

Contract awarded to Randy Kinder Excavating (RKE) in November 2024

WIK BP-11*

Relief Wells

USACE coordination with WSP/Keller during construction

WIK BP 18A*

Phillips Reach PS Modifications

USACE has reviewed 35% design, comments sent on 12Aug24

USACE received draft VE report on 2Dec24 and reviewed with no additional comments

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

LERRDs Request #4 & #5 received on 02AUG24

\$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 underseepage controls

USACE received 95% submittal on 19Nov24

USACE technical review underway

Public comment period estimated between 10Jan and 9Feb

Technical review comments estimated to be closed out in March

Includes revisions from WSP and backchecks complete

Estimates permission letter end of April

Bid Package 16 coordination

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

Agreement executed 18 January 2024

USACE completed 35% review on 12Sep24

Several reaches include changes from the LLR solution, which increases the review time

Bid Package 17 coordination

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

Agreement executed 18 January 2024

WSP/USASCE minimum berm discussion on 5Sep24

WSP provided 26Nov24 letter with thoughts on minimum berm criteria

Environmental Assessment

Supplemental EA

EA comments submitted to USACE on 21May are acceptable (minus resolution on the Section 106 component)

SHPO concurred with our No Adverse Effect determination

Two tribal responses received; both indicated no objections

Notes:

- WSP submittal schedules not yet finalized
- USACE has provided schedule input (acknowledging that deviating from the approved LRR features requires longer review times)

Mr. Schwind arrived during Mr. Graef's presentation of the Corps of Engineers Update Report.

Mr. Merz thanked Mr. Graef 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 Dr. Moore on the motion.

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

The motion was approved unanimously.

Public Comment

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

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

There was a brief discussion on the number of holidays Mr. Etwert had, Mr. Etwert responded the same as other East-West Gateway employees.

Dr. Moore made a motion at 7:51 a.m. to convene a closed session under Open Meetings Act 5 ILCS 120/2 (c) (1) for the purpose of discussing personnel matters. The motion was seconded by Mr. Brinkman. It was indicated that all Board members should be present, along with Chuck Etwert. Mr. Conrad 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 - Aye
Dr. Moore – Aye
Mr. Parks – absent
Mr. Schwind – Aye

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

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

Mr. Brinkman made a motion to adjourn the executive session and reconvene the public session at 7:57 a.m. Dr. Moore seconded the motion. Mr. Conrad 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 - Aye
Dr. Moore – Aye

Mr. Parks – absent
Mr. Schwind – Aye

The motion was approved unanimously, and the Board went back into open session at 7:58 a.m..

Mr. Merz invited all those remaining back into the room.

Mr. Conrad called the roll, and the following members were present:

Mr. Andreas - Present
Mr. Brinkman – Present
Mr. Conrad – Present
Ms. Crockett – absent
Mr. Merz - Present
Mr. Metzger - Present
Dr. Moore – Present
Mr. Parks – absent
Mr. Schwind – Present

Extension of Chief Supervisor of Construction and the Works Employment Agreement

Mr. Merz asked for a motion to authorize the extension of the Employment Agreement with the Chief Supervisor of Construction and the Works for two years, with a four percent increase to an annual salary of \$180,672 beginning January 16, 2025 and a three percent increase to an annual salary of \$186,093 beginning January 16, 2026, with benefits in accordance with East-West Gateway benefits, except for vacation which is five weeks annually, a \$35 per month for cell phone allowance, and mileage allowance at the federal rate.

A motion was made by Dr. Moore, with a second by Mr. Metzger to authorize the extension of the Employment Agreement with the Chief Supervisor of Construction and the Works for two years, with a four percent increase to an annual salary of \$180,672 beginning January 16, 2025 and a three percent increase to an annual salary of \$186,093 beginning January 16, 2026, with benefits in accordance with East-West Gateway benefits, except for vacation which is five weeks annually, a \$35 per month for cell phone allowance, and mileage allowance at the federal rate.

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

The motion was approved unanimously.

The Board congratulated Mr. Etwert, and he thanked the Council for the adjustments in his employment agreement and their continued support of him. He also thanked them for their continued focus of achieving the Authorized Level of Protection.

He indicated that the next two years will be busy with the remaining five projects being bid and awarded and hopefully completing most of them if not all of them within the two years.

There was a brief discussion of the twenty-year limitation of service on the Council. Mr. Etwert indicated that it would not be until 2029 and by then all the Authorized Level Project will be completed.

Dr. Moore informed the Board of the passing of Dan Maher, St. Clair County, who served on the Board from 2009 until 2015.

Other Business

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

Adjournment

Mr. Merz asked to adjourn the meeting. A motion was made by Mr. Conrad and seconded by Mr. Andreas.

Mr. Conrad 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.

Respectfully submitted,

John Conrad,
Secretary/Treasurer, Board of Directors



Memo to: Board of Directors
From: Chuck Etwert
Subject: Program Status Report for March 2025
Date: March 17, 2025

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. The remaining work includes a new gate actuator and relief well testing for 6 newly constructed wells, which require a higher river stage than we have had for much of the past 12-18 months.

Bid Package 9: WSP received 9 comments to the 35% design submittal for Bid Package 9. All comments have been responded to, and submittal of the 65% complete design package is scheduled for April 14. WSP has been coordinating the project and timeline with both the Wood River Levee District and the Village of Roxanna, which owns the land necessary to build the project. Both have seen the current plan and are in support of the project. Land acquisition will begin shortly after the 65% submittal is completed. We anticipate land acquisition to be swift. As you may recall, a few years ago the Wood River Drainage and Levee District and the Village of Roxanna signed a MOU regarding the land required for this project. The MOU stated that Roxanna would provide the lands necessary for the project if the primary feature was a seepage berm and detention pond in lieu of the original plan for relief wells and a pumping station that was proposed by the USACE

Relief Well Package 2: WSP, the Wood River Drainage and Levee District, USACE, and the FPD Council met with the City of Wood River on January 27 to discuss the easement needed for construction of the Corps' Relief Well Package #2. As a reminder, the local sponsors are responsible to obtain the easements necessary for the Corps to construct their project. The city expressed concern about the Corps' project and followed up via email on January 31 to inform us that the city is not interested in granting the easements as proposed. The City is willing to consider an alternative design easement, but the Corps has estimated that the alternative design in question would carry an additional cost of approximately \$2M, which the Corps will consider a "betterment" to the approved project and is, therefore, not eligible for

work-in-kind (WIK) credit. The FPD Council's land acquisition team has been discussing potential paths forward to help the Corps their complete the remaining Authorized Level improvements in a timely fashion for the budget available.

LERRDs: Updates to the FPD Councils' 2nd & 3rd LERRDs submittals to the Corps are still underway.

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 relief wells are complete. Pipe construction continues as weather allows. Change Order 12 was issued on Feb. 25 in the amount of \$109,802.64 for pipe diameter changes inside the GCED Pump Station wet well. Additionally Change Order 12 extended to contract completion date to Oct. 3, 2025. As a reminder, on April 29, 2024, 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 Contactor stipulates that the FPD Council will reimburse for emergency work during flooding.

Bid Package 18A: WSP is currently working on pump station replacement for the Phillips Reach #2 Pumping Station in Cahokia Heights. The 65% complete design is scheduled to be submitted on April 22.

LERRDs: Updates to the FPD Councils' LERRDs submittals to the Corps are still underway.

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: At the January meeting there was discussion about potentially bidding the project early to get ahead of the Corps' Section 408 permission and be ready to close the bid and award immediately after 408 permission is granted. Given the continued uncertainty of when the easements for this project will be granted, bidding will be postponed.

One easement is being sought from the Terminal Railroad Association of St. Louis (TRRA), while the other two are being sought from different entities within the Pulcher family. All parties have been kept apprised of the project over the past several years and support the work and have never expressed unwillingness to grant an easement; however, the logistics of each has been challenging for this project. TRRA is historically slow to process easements, especially when the size (and compensation) is very small—which is the case for this project. One of the Pulcher family parcels is owned by a trust. This trust, which our team has been unable to obtain a copy of, purportedly names several individuals as heirs to the estate. Our negotiator has been in regular contact with several parties within the Pulcher family for months and learned that the property is being divided among the several family members and may possibly be going through the courts to do so. The timeline for this being completed is unknown at this time, but the land acquisition team will continue to pursue this easement in the months ahead and, when the team gets a better indication of when these easements can reasonably be expected, the project will be bid.

Bid Package 16: 65% design is in progress with submittal to the Corps scheduled for June 6.

Bid Package 17: 65% design is in progress with submittal to the Corps scheduled for June 6.

WSP is developing updated project schedules for PDP/FL packages based on recent guidance and review timelines from USACE.

Attached is WSP's Monthly Construction Progress Report.

Recommendation:

Accept the Program Status Report for March 2025.



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

**Southwestern Illinois Levees
Restoration of the Federally Authorized Level of Flood Protection
Monthly Construction Progress Report
March 2025**

WSP Project No. 563170001
Period Ending Date: *March 7, 2025*

Date of Issue: March 7, 2025

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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.omgig@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, 217.313.6194 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 03, 2025</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 those included in Change Order 5 and 8.)
- Drilling Services has developed all 68 Relief Wells.
- Drilling Services has placed all Relief Well seals.
- On 4/29/2024, Keller Construction was directed to temporary backfill all open excavations per the emergency action plan, due to the current high river event.
- Keller Construction to continue installing the DIP Forcemain 1 and 2 from levee crest to pump station at G.C.E.D #1X Pump Station.
- Keller construction has continued installing the collector system west of G.C.E.D 1X Pump Station.

- Property Acquisition

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.
- Change Order 11: Emergency Action Plan Time Extension, approved 10/7/2024
- Change Order 12: G.C.E.D 1X Pump Station DIP Modification, approved 02/25/2025

- 3.1.6 QC/QA Activities
 - Complete to date
- 3.1.7 Other Considerations
 - None at this time
- 3.1.8 Payment Progress
 - Seventeenth Payment to the Contractor was made on February 03, 2025.
 - Eighteenth Payment to the Contractor was made on February 27, 2025
 - 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.

3.3 Bid Package 18

3.3.1 Calendar

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

3.3.2 Progress

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

3.3.3 Property Acquisition

- No acquisition was necessary for this bid package

3.3.4 Levee Board Considerations

- None

3.3.5 Submittals

- Complete

3.3.6 Change Orders

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

3.3.7 QC/QA Activities

- Complete

3.3.8 Considerations

- None

3.3.9 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:	\$ 909,465.40
Total Revised Contract Amount:	\$ 12,574,531.80

(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	NA	NA	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	NA	NA	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	NA	NA	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	NA	NA	0.12%	3/8/2024	Approved	Modifying discharge outlet for RW-36X and RW-36XB
11	NA	Time Extension for Emergency Action Plan	Other	105 days	No Bid item	NA	NA	NA	10/3/2024	Approved	Time Extension for Emergency Action Plan
12	21	G.C.E.D 1X Pump Station DIP Modification	Other	\$ 109,802.64	9	\$ 1,800,000.00	6.10%	0.94%	2/25/2025	Approved	G.C.E.D 1X Pump Station DIP Modification

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:	\$ 909,465.40
Total Revised Contract Amount:	\$ 12,574,531.80

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
12	8/5/2024	8/6/2024	\$7,255,361.66	\$725,536.19	\$6,529,825.47	\$635,720.75	8/6/2024	\$5,934,903.69
13	8/6/2024	9/12/2024	\$7,255,361.66	\$362,768.08	\$6,892,593.58	\$362,768.11	9/13/2024	\$5,572,135.58
14	9/17/2024	9/18/2024	\$7,719,024.25	\$385,951.22	\$7,333,073.03	\$440,479.45	9/18/2024	\$5,131,656.13
15	10/15/2024	10/16/2024	\$8,368,327.18	\$418,416.36	\$7,949,910.82	\$616,837.79	10/16/2024	\$4,514,818.34
16	11/20/2024	11/26/2024	\$8,567,866.32	\$428,393.32	\$8,139,473.00	\$189,562.18	11/26/2024	\$4,325,256.16
17	1/29/2025	1/31/2025	\$8,706,233.38	\$435,311.67	\$8,270,921.71	\$131,448.71	2/3/2025	\$4,193,807.45
18	2/13/2025	2/27/2025	\$8,734,320.34	\$436,716.02	\$8,297,604.32	\$26,682.64	2/27/2025	\$4,276,927.45

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 Ewert
Subject: Budget and Disbursement Reports for January & February 2025
Date: March 17, 2025

Current Budget Highlights

Attached are the financial statements for January & February 2025 prepared by our fiscal agent, CliftonLarsonAllen. The reports include an accounting of revenues and expenditures for the months ending January 31, 2025 and February 28, 2025 as compared to the according fiscal year budget.

Accrued expenditures for the fiscal year beginning on October 1, 2024 thru January 31, 2025 were \$9,964,729 while revenues amounted to \$6,609,667 resulting in a deficit of \$3,355,063.

Accrued expenditures for the fiscal year beginning on October 1, 2024 thru February 28, 2025 were \$10,261,333 while revenues amounted to \$8,183,385 resulting in a deficit of \$2,077,948.

A total of \$37,823,904 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. Council will be requesting these funds in May 2026.

Monthly sales tax receipts of \$1,514,987 for November 2024 were up 2.97% from last year and receipts of \$1,850,235 for December 2024 were up 8.04% from last year. Receipts for the calendar year were up 4.72% from last year. Receipts for calendar year 2024 totaled \$18,080,113, a 49% increase over calendar year 2020 receipts.

Monthly Disbursements

Attached are bank transactions for January and February. Total disbursements for January were \$390,971.04 and for February \$296,603.67 with the largest payments being Keller Construction and WSP.

Recommendation:

Accept the budget and disbursements for January and February 2025.

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION
DISTRICT COUNCIL**

**GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES – BUDGET AND ACTUAL
FOUR MONTHS ENDED JANUARY 31, 2025 AND 2024**



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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 four months ended January 31, 2025 and 2024, 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, 2025, 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 financial position of its governmental activity. Accounting principles generally accepted in the United States of America require the presentation of government-wide financial statements. The change in fund balance for the Council's governmental activity is not reasonably determinable.

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

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

Changes in the fair value of investments are not presented in these financial statements. Accounting principles generally accepted in the United States of America require changes in the fair value of investments to be reported as a component of revenues.

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, 2025, and 2024, have not been reviewed or examined by us, and, accordingly, we do not express an opinion or any other form of assurance on them.

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

St. Louis, Missouri
February 5, 2025

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOUR MONTHS ENDED JANUARY 31, 2025 (ACTUAL)
FISCAL YEAR ENDING SEPTEMBER 30, 2025 (BUDGET)**

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
REVENUES				
Sales Tax Proceeds From Districts	\$ 17,844,995	\$ 17,844,995	\$ 6,155,708	\$ 11,689,287
Interest Income	700,000	700,000	453,959	246,041
Other Contributions	-	-	-	-
Total Revenues	<u>18,544,995</u>	<u>18,544,995</u>	<u>6,609,667</u>	<u>11,935,328</u>
EXPENDITURES				
Current				
Design and Construction				
Engineering Design & Construction Management	4,959,275	4,959,275	1,015,859	3,943,416
Construction	16,358,918	16,358,918	951,344	15,407,574
Construction and design by US ACE	500,000	500,000	255,100	244,900
Total Design and Construction	<u>21,818,193</u>	<u>21,818,193</u>	<u>2,222,303</u>	<u>19,595,890</u>
Professional Services				
Legal & Legislative Consulting	175,000	175,000	19,837	155,163
Financial Advisor	65,000	65,000	8,123	56,877
Bond Underwriter/Conduit Issuer	15,000	15,000	15,000	12,271
Total Professional Services	<u>255,000</u>	<u>255,000</u>	<u>30,689</u>	<u>224,311</u>
Refund of Surplus Funds to County FPD Accounts				
Madison County	1,522,569	1,522,569	1,818,572	(296,003)
Monroe County	152,262	152,262	215,113	(62,851)
St. Clair County	1,325,169	1,325,169	1,828,815	(503,646)
Total Refund of Surplus Funds to County	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,862,500</u>	<u>(862,500)</u>
Debt Service				
Principal and Interest	9,707,081	9,707,081	3,741,591	5,965,490
Total Debt Service	<u>9,707,081</u>	<u>9,707,081</u>	<u>3,741,591</u>	<u>5,965,490</u>
Total Operating Expenses	34,780,274	34,780,274	9,857,082	24,923,191
General and Administrative Costs				
Salaries, Benefits	280,000	280,000	83,781	196,219
Bank Service Charges	1,000	1,000	654	346
Equipment and Software	2,000	2,000	255	1,745
Fiscal Agency Services	42,000	42,000	15,786	26,214
Audit Services	22,000	22,000	-	22,000
Meeting Expenses	1,000	1,000	160	840
Postage/Delivery	1,000	1,000	10	990
Printing/Photocopies	2,000	2,000	580	1,420
Professional Services	12,000	12,000	350	11,650
Supplies	3,000	3,000	-	3,000
Telecommunications/Internet	3,000	3,000	447	2,553
Travel	5,000	5,000	-	5,000
Insurance	8,000	8,000	5,624	2,376
Total General & Administrative Costs	<u>382,000</u>	<u>382,000</u>	<u>107,647</u>	<u>274,353</u>
Total Expenditures	<u>35,162,274</u>	<u>35,162,274</u>	<u>9,964,729</u>	<u>25,197,544</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(16,617,279)	(16,617,279)	(3,355,063)	(13,262,216)
NET CHANGE IN FUND BALANCE	<u>\$ (16,617,279)</u>	<u>\$ (16,617,279)</u>	<u>\$ (3,355,063)</u>	<u>\$ (13,262,216)</u>

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FOUR MONTHS ENDED JANUARY 31, 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	\$ 5,721,802	\$ 11,562,211
Interest Income	135,000	135,000	233,554	(98,554)
Other Contributions	-	-	-	-
Total Revenues	<u>17,419,013</u>	<u>17,419,013</u>	<u>5,955,356</u>	<u>11,463,657</u>
EXPENDITURES				
Current				
Design and Construction				
Engineering Design & Construction Management	5,567,539	5,567,539	882,150	4,685,389
Construction	22,492,464	22,492,464	1,991,065	20,501,399
Construction and design by US ACE	500,000	500,000	124,833	375,167
Total Design and Construction	<u>28,560,003</u>	<u>28,560,003</u>	<u>2,998,048</u>	<u>25,561,955</u>
Professional Services				
Legal & Legislative Consulting	175,000	175,000	23,197	151,803
Financial Advisor	65,000	65,000	6,450	58,550
Bond Underwriter/Conduit Issuer	15,000	15,000	-	15,000
Total Professional Services	<u>255,000</u>	<u>255,000</u>	<u>29,647</u>	<u>225,353</u>
Refund of Surplus Funds to County FPD Accounts				
Madison County	1,522,569	1,522,569	1,856,148	(333,579)
Monroe County	152,262	152,262	168,335	(16,073)
St. Clair County	1,325,169	1,325,169	1,489,817	(164,648)
Total Refund of Surplus Funds to County	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,514,300</u>	<u>(514,300)</u>
Debt Service				
Principal and Interest	9,623,731	9,623,731	3,723,766	5,899,965
Federal Interest Subsidy	-	-	-	-
Total Debt Service	<u>9,623,731</u>	<u>9,623,731</u>	<u>3,723,766</u>	<u>5,899,965</u>
Total Operating Expenses	<u>41,438,734</u>	<u>41,438,734</u>	<u>10,265,761</u>	<u>31,172,972</u>
General and Administrative Costs				
Salaries, Benefits	246,000	246,000	87,607	158,393
Bank Service Charges	1,000	1,000	257	743
Equipment and Software	2,000	2,000	255	1,745
Fiscal Agency Services	40,000	40,000	11,844	28,156
Audit Services	21,000	21,000	-	21,000
Meeting Expenses	1,000	1,000	160	840
Postage/Delivery	1,000	1,000	66	934
Printing/Photocopies	2,000	2,000	607	1,393
Professional Services	12,000	12,000	1,770	10,230
Memberships and Dues	-	-	-	-
Supplies	3,000	3,000	56	2,944
Telecommunications/Internet	3,000	3,000	888	2,112
Travel	5,000	5,000	143	4,857
Insurance	8,000	8,000	6,258	1,742
Business Expenses	-	-	280	(280)
Total General & Administrative Costs	<u>345,000</u>	<u>345,000</u>	<u>110,189</u>	<u>235,089</u>
Total Expenditures	<u>41,783,734</u>	<u>41,783,734</u>	<u>10,375,949</u>	<u>31,408,061</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(24,364,721)	(24,364,721)	(4,420,594)	(19,944,127)
NET CHANGE IN FUND BALANCE	<u>\$ (24,364,721)</u>	<u>\$ (24,364,721)</u>	<u>\$ (4,420,594)</u>	<u>\$ (19,944,127)</u>

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL GENERAL FUND
HISTORICAL AND BUDGETED FINANCIAL STATEMENTS
SUMMARY OF SIGNIFICANT ASSUMPTIONS
FOR THE FOUR MONTHS ENDED JANUARY 31, 2025 AND 2024, AND THE YEAR ENDING
SEPTEMBER 30, 2025**

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, 2024, 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.

Statement of Revenues and Expenditures 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**

FIVE MONTHS ENDED FEBRUARY 28, 2025 AND 2024



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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 five months ended February 28, 2025 and 2024, 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, 2025, 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 financial position of its governmental activity. Accounting principles generally accepted in the United States of America require the presentation of government-wide financial statements. The change in fund balance for the Council's governmental activity is not readily determinable.

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

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

Changes in the fair value of investments are not presented in these financial statements. Accounting principles generally accepted in the United States of America require changes in the fair value of investments to be reported as a component of revenues.

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, 2025, and 2024, have not been reviewed or examined by us, and, accordingly, we do not express an opinion or any other form of assurance on them.

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



CliftonLarsonAllen LLP

St. Louis, Missouri
March 4, 2025

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FIVE MONTHS ENDED FEBRUARY 28, 2025 (ACTUAL)
FISCAL YEAR ENDING SEPTEMBER 30, 2025 (BUDGET)**

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
REVENUES				
Sales Tax Proceeds From Districts	\$ 17,844,995	\$ 17,844,995	\$ 7,670,695	\$ 10,174,300
Interest Income	700,000	700,000	512,690	187,310
Other Contributions	-	-	-	-
Total Revenues	<u>18,544,995</u>	<u>18,544,995</u>	<u>8,183,385</u>	<u>10,361,610</u>
EXPENDITURES				
Current				
Design and Construction				
Engineering Design & Construction Management	4,959,275	4,959,275	1,212,771	3,746,504
Construction	16,358,918	16,358,918	1,007,687	15,351,231
Construction and design by US ACE	500,000	500,000	255,100	244,900
Total Design and Construction	<u>21,818,193</u>	<u>21,818,193</u>	<u>2,475,558</u>	<u>19,342,635</u>
Professional Services				
Legal & Legislative Consulting	175,000	175,000	27,322	147,678
Financial Advisor	65,000	65,000	8,123	56,877
Bond Underwriter/Conduit Issuer	15,000	15,000	2,729	12,271
Total Professional Services	<u>255,000</u>	<u>255,000</u>	<u>38,174</u>	<u>216,826</u>
Refund of Surplus Funds to County FPD Accounts				
Madison County	1,522,569	1,522,569	1,818,572	(296,003)
Monroe County	152,262	152,262	215,113	(62,851)
St. Clair County	1,325,169	1,325,169	1,828,815	(503,646)
Total Refund of Surplus Funds to County	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,862,500</u>	<u>(862,500)</u>
Debt Service				
Principal and Interest	9,707,081	9,707,081	3,741,591	5,965,490
Total Debt Service	<u>9,707,081</u>	<u>9,707,081</u>	<u>3,741,591</u>	<u>5,965,490</u>
Total Operating Expenses	<u>34,780,274</u>	<u>34,780,274</u>	<u>10,117,822</u>	<u>24,662,451</u>
General and Administrative Costs				
Salaries, Benefits	280,000	280,000	119,306	160,694
Bank Service Charges	1,000	1,000	784	216
Equipment and Software	2,000	2,000	406	1,594
Fiscal Agency Services	42,000	42,000	15,786	26,214
Audit Services	22,000	22,000	-	22,000
Meeting Expenses	1,000	1,000	160	840
Postage/Delivery	1,000	1,000	10	990
Printing/Photocopies	2,000	2,000	580	1,420
Professional Services	12,000	12,000	350	11,650
Supplies	3,000	3,000	30	2,970
Telecommunications/Internet	3,000	3,000	476	2,524
Travel	5,000	5,000	-	5,000
Insurance	8,000	8,000	5,624	2,376
Total General & Administrative Costs	<u>382,000</u>	<u>382,000</u>	<u>143,511</u>	<u>238,488</u>
Total Expenditures	<u>35,162,274</u>	<u>35,162,274</u>	<u>10,261,333</u>	<u>24,900,939</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(16,617,279)	(16,617,279)	(2,077,948)	(14,539,331)
NET CHANGE IN FUND BALANCE	<u>\$ (16,617,279)</u>	<u>\$ (16,617,279)</u>	<u>\$ (2,077,948)</u>	<u>\$ (14,539,331)</u>

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
GENERAL FUND
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
FIVE MONTHS ENDED FEBRUARY 29, 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	\$ 7,193,120	\$ 10,090,893
Interest Income	135,000	135,000	322,851	(187,851)
Other Contributions	-	-	-	-
Total Revenues	<u>17,419,013</u>	<u>17,419,013</u>	<u>7,515,972</u>	<u>9,903,042</u>
EXPENDITURES				
Current				
Design and Construction				
Engineering Design & Construction Management	5,567,539	5,567,539	1,615,866	3,951,673
Construction	22,492,464	22,492,464	2,387,431	20,105,033
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>4,338,130</u>	<u>24,221,873</u>
Professional Services				
Legal & Legislative Consulting	175,000	175,000	31,678	143,322
Financial Advisor	65,000	65,000	7,350	57,650
Bond Underwriter/Conduit Issuer	15,000	15,000	6,413	8,587
Total Professional Services	<u>255,000</u>	<u>255,000</u>	<u>45,441</u>	<u>209,559</u>
Refund of Surplus Funds to County FPD Accounts				
Madison County	1,522,569	1,522,569	1,856,148	(333,579)
Monroe County	152,262	152,262	168,335	(16,073)
St. Clair County	1,325,169	1,325,169	1,489,617	(164,448)
Total Refund of Surplus Funds to County	<u>3,000,000</u>	<u>3,000,000</u>	<u>3,514,100</u>	<u>(514,100)</u>
Debt Service				
Principal and Interest	9,623,731	9,623,731	3,723,766	5,899,965
Federal Interest Subsidy	-	-	-	-
Total Debt Service	<u>9,623,731</u>	<u>9,623,731</u>	<u>3,723,766</u>	<u>5,899,965</u>
Total Operating Expenses	<u>41,438,734</u>	<u>41,438,734</u>	<u>11,621,437</u>	<u>29,817,296</u>
General and Administrative Costs				
Salaries, Benefits	246,000	246,000	107,863	138,137
Bank Service Charges	1,000	1,000	272	728
Equipment and Software	2,000	2,000	400	1,600
Fiscal Agency Services	40,000	40,000	14,805	25,195
Audit Services	21,000	21,000	-	21,000
Meeting Expenses	1,000	1,000	160	840
Postage/Delivery	1,000	1,000	75	925
Printing/Photocopies	2,000	2,000	607	1,393
Professional Services	12,000	12,000	1,770	10,230
Memberships and Dues	-	-	-	-
Supplies	3,000	3,000	56	2,944
Telecommunications/Internet	3,000	3,000	1,033	1,967
Travel	5,000	5,000	143	4,857
Insurance	8,000	8,000	6,258	1,742
Business Expenses	-	-	280	(280)
Total General & Administrative Costs	<u>345,000</u>	<u>345,000</u>	<u>133,722</u>	<u>211,558</u>
Total Expenditures	<u>41,783,734</u>	<u>41,783,734</u>	<u>11,755,158</u>	<u>30,028,854</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(24,364,721)	(24,364,721)	(4,239,187)	(20,125,534)
NET CHANGE IN FUND BALANCE	<u>\$ (24,364,721)</u>	<u>\$ (24,364,721)</u>	<u>\$ (4,239,187)</u>	<u>\$ (20,125,534)</u>

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL GENERAL FUND
HISTORICAL AND BUDGETED FINANCIAL STATEMENTS
SUMMARY OF SIGNIFICANT ASSUMPTIONS
FOR THE FIVE MONTHS ENDED FEBRUARY 28, 2025 AND 2024, AND THE YEAR ENDING
SEPTEMBER 30, 2025**

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, 2024, 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.

Statement of Revenues and Expenditures 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

	Jan	Feb	March	April	May	June	July	August	Sept	October	November	December	Total	Share
2009	\$691,588	\$732,364	\$859,811	\$824,537	\$874,802	\$900,479	\$849,401	\$849,169	\$868,594	\$859,754	\$893,068	\$1,124,290	\$10,327,857	
2010	\$757,374	\$808,220	\$960,768	\$946,214	\$924,312	\$953,709	\$895,275	\$898,581	\$886,633	\$902,537	\$946,242	\$1,167,140	\$11,047,005	
2011	\$782,320	\$813,966	\$956,883	\$937,357	\$945,180	\$999,204	\$914,984	\$950,403	\$931,850	\$899,687	\$949,484	\$1,183,395	\$11,264,713	
2012	\$780,668	\$860,871	\$987,625	\$949,415	\$997,002	\$996,492	\$896,548	\$921,748	\$912,018	\$899,040	\$929,472	\$1,163,485	\$11,294,384	
2013	\$794,931	\$818,376	\$919,593	\$905,383	\$963,366	\$961,791	\$902,250	\$919,787	\$905,288	\$893,572	\$927,728	\$1,114,251	\$11,026,316	
2014	\$770,978	\$819,459	\$964,694	\$941,905	\$995,682	\$1,011,479	\$929,249	\$935,226	\$938,283	\$929,126	\$947,722	\$1,165,623	\$11,349,426	
2015	\$822,161	\$813,702	\$954,534	\$937,146	\$987,590	\$1,018,166	\$933,276	\$955,803	\$955,617	\$952,766	\$948,234	\$1,199,694	\$11,478,688	
2016	\$808,455	\$856,751	\$995,459	\$928,154	\$974,167	\$1,021,380	\$933,254	\$936,644	\$960,144	\$949,471	\$981,877	\$1,205,068	\$11,550,824	
2017	\$829,224	\$872,167	\$1,029,226	\$985,112	\$1,045,182	\$1,044,517	\$973,275	\$1,004,076	\$1,000,900	\$995,901	\$1,032,735	\$1,218,755	\$12,031,070	
2018	\$884,025	\$885,009	\$1,067,122	\$993,560	\$1,102,138	\$1,087,259	\$1,010,353	\$1,036,244	\$1,008,420	\$1,027,289	\$1,056,091	\$1,191,097	\$12,348,606	
2019	\$856,912	\$716,345	\$1,073,214	\$1,069,141	\$1,104,088	\$1,070,741	\$1,026,862	\$1,038,732	\$1,018,760	\$1,042,225	\$1,040,888	\$1,208,970	\$12,266,878	
2020	\$901,535	\$883,512	\$936,044	\$853,705	\$965,224	\$1,096,611	\$1,069,143	\$1,051,633	\$1,104,459	\$1,052,506	\$1,016,784	\$1,207,643	\$12,138,797	
2021	\$1,054,979	\$949,654	\$1,477,433	\$1,336,095	\$1,346,344	\$1,415,874	\$1,307,969	\$1,324,151	\$1,350,056	\$1,346,783	\$1,393,672	\$1,608,126	\$15,911,137	
2022	\$1,173,907	\$1,098,371	\$1,447,196	\$1,461,780	\$1,488,426	\$1,525,559	\$1,410,583	\$1,381,535	\$1,420,268	\$1,428,206	\$1,488,941	\$1,647,973	\$16,972,745	

2023

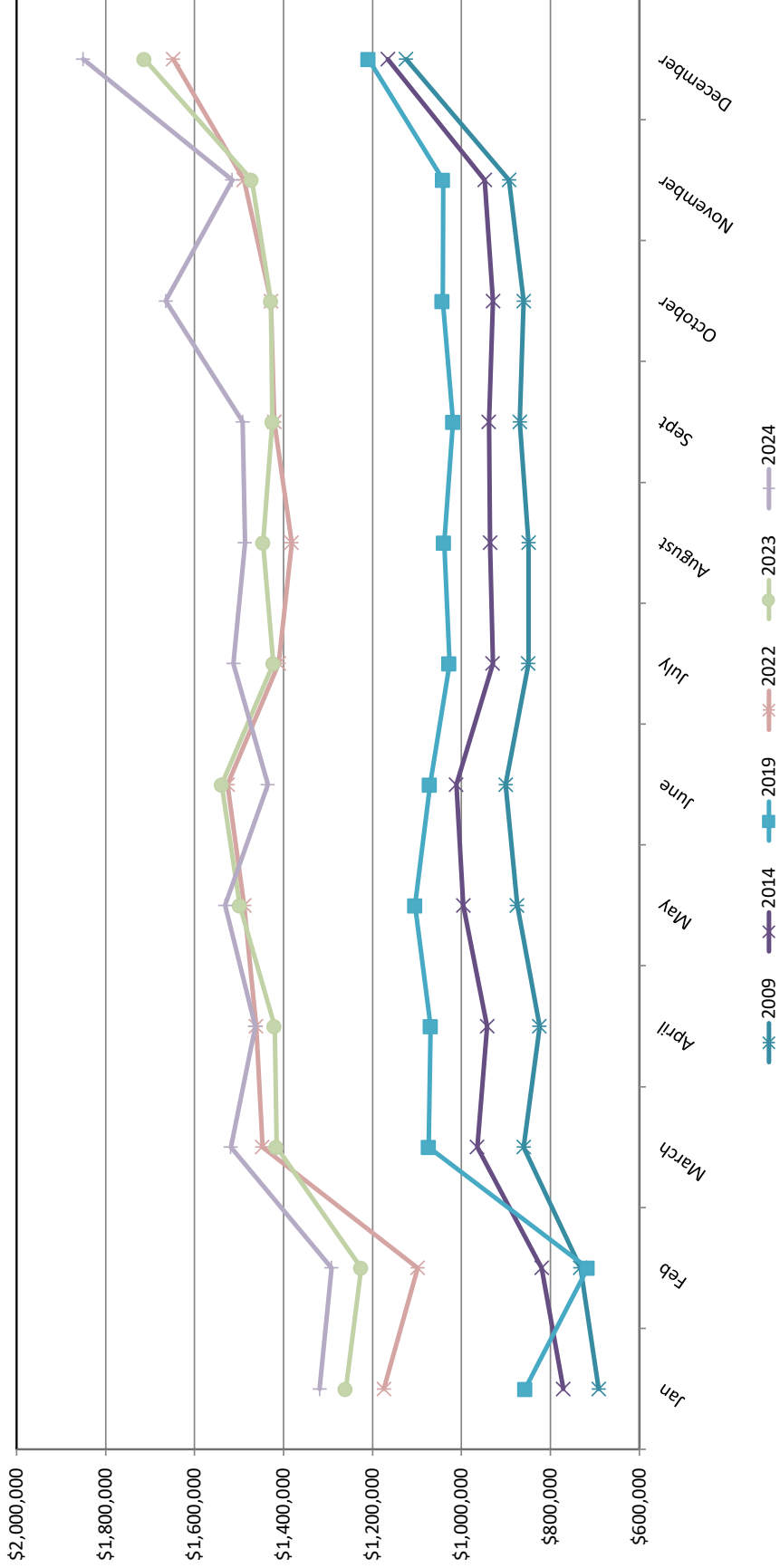
	Jan	Feb	March	April	May	June	July	August	Sept	October	November	December	Total	
Madison	\$649,982	\$621,629	\$719,390	\$730,157	\$776,488	\$811,381	\$735,008	\$748,144	\$721,493	\$735,621	\$754,309	\$847,871	\$8,851,472	51.270%
St. Clair	\$545,768	\$538,170	\$624,790	\$616,469	\$644,210	\$650,557	\$613,115	\$623,423	\$626,110	\$616,420	\$639,334	\$770,653	\$7,509,017	43.494%
Monroe	\$64,447	\$65,529	\$71,517	\$73,544	\$77,644	\$77,015	\$74,620	\$74,346	\$77,261	\$76,241	\$77,675	\$94,069	\$903,909	5.236%
Total Month	\$1,260,197	\$1,225,328	\$1,415,697	\$1,420,170	\$1,498,341	\$1,538,953	\$1,422,743	\$1,445,913	\$1,424,864	\$1,428,282	\$1,471,318	\$1,712,593	\$17,264,399	
Cumulative Total	\$1,260,197	\$2,485,524	\$3,901,221	\$5,321,391	\$6,819,733	\$8,358,686	\$9,781,429	\$11,227,342	\$12,652,206	\$14,080,488	\$15,551,806	\$17,264,399		
% change/month	7.35%	11.56%	-2.18%	-2.85%	0.67%	0.88%	0.86%	4.66%	0.32%	0.01%	-1.18%	3.92%		
% change/total	7.35%	9.38%	4.89%	2.70%	2.25%	1.99%	1.83%	2.18%	1.97%	1.77%	1.48%	1.72%		

2024

	Jan	Feb	March	April	May	June	July	August	Sept	October	November	December	Total	
Madison	\$690,719	\$660,088	\$779,358	\$759,392	\$783,653	\$708,891	\$784,722	\$770,674	\$769,892	\$848,721	\$781,685	\$961,383	\$9,299,176	51.433%
St. Clair	\$555,425	\$565,013	\$662,878	\$628,628	\$666,820	\$648,293	\$647,260	\$639,525	\$646,854	\$733,718	\$653,204	\$792,734	\$7,840,351	43.365%
Monroe	\$72,371	\$66,818	\$76,279	\$75,939	\$80,358	\$78,261	\$80,658	\$76,714	\$74,927	\$82,045	\$80,098	\$96,117	\$940,586	5.202%
Total Month	\$1,318,515	\$1,291,919	\$1,518,515	\$1,463,959	\$1,530,830	\$1,435,444	\$1,512,640	\$1,486,912	\$1,491,672	\$1,664,484	\$1,514,987	\$1,850,235	\$18,080,113	
Cumulative Total	\$1,318,515	\$2,610,434	\$4,128,949	\$5,592,908	\$7,123,739	\$8,559,183	\$10,071,823	\$11,558,735	\$13,050,407	\$14,714,891	\$16,229,878	\$18,080,113		
% change/month	4.63%	5.43%	7.26%	3.08%	2.17%	-6.73%	6.32%	2.84%	4.69%	16.54%	2.97%	8.04%		
% change/total	4.63%	5.03%	5.84%	5.10%	4.46%	2.40%	2.97%	2.95%	3.15%	4.51%	4.36%	4.72%		

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
January 31, 2025**

Beginning Bank Balance as of January 1, 2025 **\$ 1,484,482.75**
Receipts

Busey Bank	01/31/2025	Interest	11.19
Transfer	01/31/2025	Admin Transfer	33,325.54
Transfer	01/31/2025	Construction Transfer	238,346.90

\$ 271,683.63

Disbursements

WSP Global, Inc.	01/10/2025	Construction	221,082.15
Husch Blackwell	01/17/2025	Legal	13,635.25
Keller Construction Inc	01/29/2025	Construction	131,448.71
Columbia Capital	01/17/2025	Financial Advisor	900.00
East West Gateway	01/24/2025	Supervisor Management Services	19,923.24
Microsoft Corporation	01/22/2025	Phone	28.54
Busey Bank	01/31/2025	Wire Fee	17.00
Busey Bank	01/31/2025	Wire Fee	17.00
Busey Bank	01/31/2025	Wire Fee	17.00
Busey Bank	01/31/2025	Wire Fee	17.00
Busey Bank	01/31/2025	Wire Fee	15.00
Busey Bank	01/31/2025	Wire Fee	15.00
Busey Bank	01/31/2025	Wire Fee	17.00
Busey Bank	01/31/2025	Wire Fee	17.00
Busey Bank	01/31/2025	Bank Fee	15.15
Cost Less Copy Center	01/14/2025	Printing & Copying	266.40
UMB Bank N/A	01/28/2025	Bond Fee	1,229.60
UMB Bank N/A	01/28/2025	Bond Fee	1,499.90
Hostgator.com	01/07/2025	Domain	45.34
Zoom Video Communications Inc	01/13/2025	Meeting, Conference Fees	159.90
Adobe	01/28/2025	Equipment & Software	254.87
LogMeln Inc	01/29/2025	Outside Computer Services	349.99

\$ 390,971.04

\$ 1,365,195.34

**SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
SUPPLEMENTARY SUPPORTING SCHEDULE
BANK TRANSACTIONS
February 28, 2025**

Beginning Bank Balance as of February 1, 2025			\$ 1,365,195.34
Receipts			
Busey Bank	02/28/2025	Interest	9.44
Transfer	02/28/2025	Admin Transfer	559.57
Transfer	02/28/2025	Construction Transfer	392,188.00
			\$ 392,757.01
Disbursements			
WSP Global, Inc.	02/10/2025	Construction	196,911.50
Husch Blackwell	02/14/2025	Legal	37,145.15
Keller Construction Inc	02/13/2025	Construction	26,682.64
Walmart	02/04/2025	Supplies	30.21
East West Gateway	02/28/2025	Supervisor Management Services	35,524.80
Microsoft Corporation	02/03/2025	Phone	108.34
Busey Bank	02/03/2025	Wire Fee	17.00
Busey Bank	02/10/2025	Wire Fee	17.00
Busey Bank	02/14/2025	Wire Fee	17.00
Busey Bank	02/27/2025	Wire Fee	17.00
Busey Bank	02/28/2025	Wire Fee	15.00
Busey Bank	02/28/2025	Wire Fee	15.00
Busey Bank	02/28/2025	Wire Fee	17.00
Busey Bank	02/28/2025	Bank Fee	15.00
Microsoft Corporation	02/21/2025	Phone	28.54
Copemic	02/06/2025	Equipment & Software	42.49
			\$ 296,603.67
			\$ 1,461,348.68



Memo to: Board of Directors
From: Chuck Etwert
Subject: Design and Construction Update
Date: March 17, 2025

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

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

Southwestern Illinois Levee Systems

Progress Report
March 19, 2025

Randy Cook

Wood River

Bid Package 8

Hartford

Relief wells & pump station

- FPD/WSP designed & USACE constructed
- Construction nearly complete

Wood River

Bid Package 9

South Roxana

Seepage berm & detention pond

- 35% submitted to USACE on Jan. 22
- USACE comments received on Feb. 11.
- WSP responded to comments on Feb. 11.
- 65% submittal scheduled for Apr. 14.

Wood River

Old Channel Wood River

NW Corner of IL-3 and IL-143

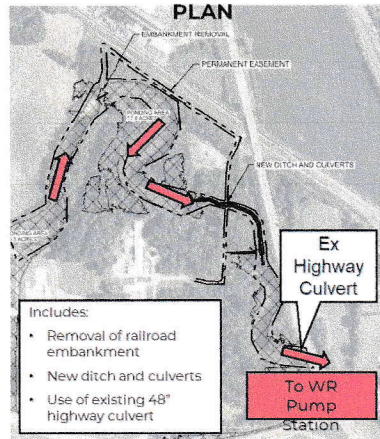
- Formal offer made to city of Wood River on Jan. 21, 2025.
- Meeting with City of Wood River on Jan. 27.
- City formally rejected offer on Jan. 31.

Wood River

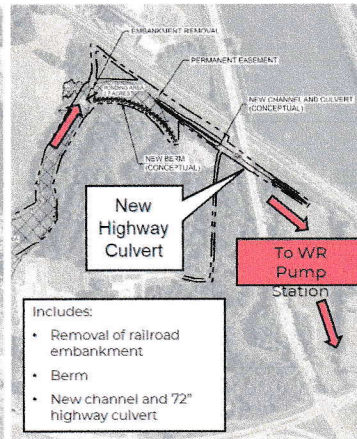
USACE RW Package #2 – Old Wood River Channel

(Northwest Corner of IL Routes 3 and 143)

USACE APPROVED PLAN



USACE "BETTERMENT" DESIGN



5

5

East St. Louis (MESD)

Bid Package 11

Venice

Relief wells, pipes, & pump station modifications

- Construction is approximately **70%** complete.
- Concrete pipe work continues.

6

6

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.
- **65% submittal to USACE is scheduled for April 22.**

Prairie du Pont

Bid Package 15

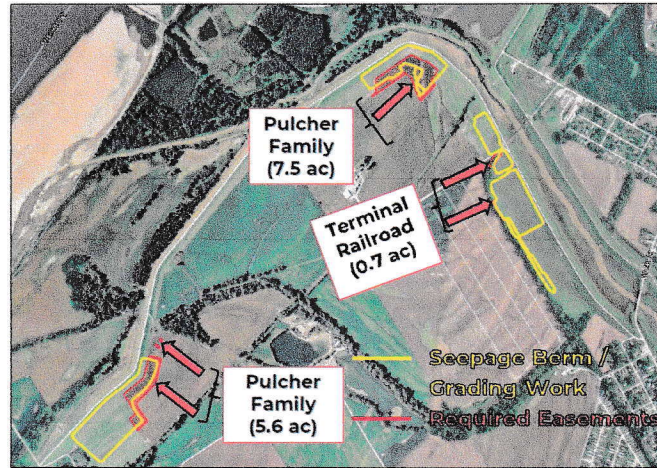
East Carondelet

Large seepage berms

- 95% Design submittal to USACE on November 13.
- **USACE anticipates review complete in March 2025.**
- **Early advertisement delayed due to land acquisition.**

Prairie du Pont

Bid Package 15 – Real Estate



9

9

Prairie du Pont

Bid Package 16

East Carondelet

Relief wells, berms, and pump stations

- WSP working on 65% design.
- Submittal to USACE scheduled for Jun 6.

10

10

Fish Lake

Bid Package 17

Columbia

Relief wells, berms, and pump stations

- 35% complete design is in progress.
- 35% submittal to USACE is scheduled for July 30.

Thank you



Memo to: Board of Directors
From: Chuck Etwert
Subject: Fiscal Year 2024 Audit Report and Financial Statements
Date: March 17, 2025

Attached is the fiscal year 2024 audit report and financial statements prepared by our auditor, Scheffel Boyle. Mr. Michael Brokering of the firm will be at our March Board meeting to present the report and answer questions.

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

Recommendation: Accept the Fiscal Year 2024 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, 2024

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
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, 2024, 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, 2024, 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
January 31, 2025

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2024

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, 2024. 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 2024.

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, 2024, was an overall deficit of (\$88,442,661), an increase of \$29,325,884 compared to an overall deficit of (\$117,768,545) as of September 30, 2023.

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 2023)

	<u>2024</u>	<u>2023</u>	<u>Difference</u>
Current Assets	\$ 42,135,684	\$ 18,019,757	\$ 24,115,927
Noncurrent Assets	12,135,996	12,212,886	(76,890)
Total Assets	<u>\$ 54,271,680</u>	<u>\$ 30,232,643</u>	<u>\$ 24,039,037</u>
Current Liabilities	\$ 12,011,262	\$ 12,168,579	\$ (157,317)
Long-Term Liabilities	130,703,079	135,832,609	(5,129,530)
Total Liabilities	<u>\$ 142,714,341</u>	<u>\$ 148,001,188</u>	<u>\$ (5,286,847)</u>
Net Investment in Capital Assets	\$ 249	\$ 249	\$ -
Restricted	13,961,192	21,020,179	(7,058,987)
Unrestricted (Deficit)	(102,404,102)	(138,788,973)	36,384,871
Total Net Position (Deficit)	<u>\$ (88,442,661)</u>	<u>\$ (117,768,545)</u>	<u>\$ 29,325,884</u>
Total Liabilities and Net Position	<u>\$ 54,271,680</u>	<u>\$ 30,232,643</u>	<u>\$ 24,039,037</u>

Statement of Activities (Compared to 2023)

	<u>2024</u>	<u>2023</u>	<u>Difference</u>
Revenues			
District Sales Tax	\$ 17,662,600	\$ 17,217,327	\$ 445,273
Less: Return of Excess Sales Tax to Districts	(7,324,595)	(7,912,499)	587,904
Investment Income	1,942,342	1,017,040	925,302
Total Revenues	<u>\$ 12,280,347</u>	<u>\$ 10,321,868</u>	<u>\$ 1,958,479</u>
Expenses			
General and Administration	\$ 343,371	\$ 287,852	\$ 55,519
Design and Construction	7,297,641	9,578,715	(2,281,074)
Professional Services	98,288	40,888	57,400
Interest and Fiscal Charges	4,685,124	4,847,652	(162,528)
Total Expenses	<u>\$ 12,424,424</u>	<u>\$ 14,755,107</u>	<u>\$ (2,330,683)</u>
Special Item			
County Contributions	<u>\$ 29,469,961</u>	<u>\$ -</u>	<u>\$ 29,469,961</u>
Change in Net Position	\$ 29,325,884	\$ (4,433,239)	\$ 33,759,123
Net Position (Deficit) - Beginning of Year	(117,768,545)	(113,335,306)	(4,433,239)
Net Position (Deficit) - End of Year	<u>\$ (88,442,661)</u>	<u>\$ (117,768,545)</u>	<u>\$ 29,325,884</u>

Current assets increased by \$24,115,927. This increase was mainly due to \$29.5 million in county contributions by the three counties from funds held in their respective FPD sales tax funds. The remaining change was due to expenditure of design and construction activities and debt service payments on bonds.

Noncurrent assets decreased by \$76,890 due to payment on reimbursement receivable from East St. Louis.

Current liabilities decreased by \$157,317 due to timing of construction payables related to 500-year improvements project.

Long-term liabilities decreased by \$5,129,530 due to bond principal payments and bond premium/discount amortization.

District sales tax increased by \$445,273 due to 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 \$7,324,595, a decrease of \$587,904. This decrease is mainly due to the timing of construction expenditures.

Investment income increased by \$925,302 due to improvements in the financial market yields and overall increase in investments from the \$29.5 million in county contributions.

Overall expenditures decreased by \$2,330,683. Design and construction costs for the levee improvements decreased by \$2,281,074 due to delay in the approval process for new projects. Interest and fiscal charges decreased \$162,528. The remaining net increase of \$112,919 was due to changes in general and administration and professional services.

Special item – county contributions increased by \$29,469,961 due to the District receiving 50% of funds held by the counties in their respective FPD sales tax funds.

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 \$4,945,484, 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 \$2,145,543 below the final budget amount, actual expenditures are \$21,420,703 below the final budget amount, and actual special item is \$29,469,961 above the final budget amount. 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 \$21.4 million less in design and construction expenditures, attributable to lengthy Corps of Engineers reviews. The significant variance in budgeted special item is due to \$29.5 million in county contributions.

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 2024 were \$17.7 million with fiscal year 2025 receipts currently projected to be \$17.8 million, and fiscal year 2026 receipts projected to be \$18.1 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 and the Lower Wood River Levee System. On March 29, 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 2025 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 continued increase in 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, 2024

	Governmental Activities
<u>ASSETS:</u>	
Current Assets:	
Cash and Investments	\$ 39,321,424
Accounts Receivable, Net	2,647,355
Reimbursements Receivable - East St. Louis	76,890
Interest Receivable	87,015
Prepaid Expenses	3,000
Total Current Assets	\$ 42,135,684
Noncurrent Assets:	
Investments - Bond Reserve	\$ 11,905,077
Reimbursements Receivable - East St. Louis	230,670
Capital Assets, Net of Accumulated Depreciation	249
Total Noncurrent Assets	\$ 12,135,996
Total Assets	\$ 54,271,680
<u>LIABILITIES AND NET POSITION:</u>	
Current Liabilities:	
Accounts Payable	\$ 5,193,554
Accrued Interest	2,462,708
Bonds Payable	4,355,000
Total Current Liabilities	\$ 12,011,262
Noncurrent Liabilities:	
Bonds Payable (Net of Current Portion)	\$ 130,703,079
Total Liabilities	\$ 142,714,341
Net Position:	
Net Investment in Capital Assets	\$ 249
Restricted for:	
Debt Service	2,056,115
Bond Reserve	11,905,077
Unrestricted (Deficit)	(102,404,102)
Total Net Position (Deficit)	\$ (88,442,661)
Total Liabilities and Net Position	\$ 54,271,680

See accompanying notes to the basic financial statements.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

<u>Function/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenues</u>		<u>Capital Grants and Contributions</u>	<u>Total Governmental Activities</u>	<u>Net (Expense) Revenue and Changes in Net Assets Primary Government</u>
			<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>			
Primary Government							
Governmental Activities:							
General and Administrative	\$ 343,371	\$ -	\$ -	\$ -	\$ -	\$ (343,371)	
Design and Construction	7,297,641	-	-	-	-	(7,297,641)	
Professional Services	98,288	-	-	-	-	(98,288)	
Interest and Fiscal Charges	4,685,124	-	-	-	-	(4,685,124)	
Total Governmental Activities	\$ 12,424,424	\$ -	\$ -	\$ -	\$ -	\$ (12,424,424)	
General Revenues:							
District Sales Tax					\$ 17,662,600		
Less: Return of Excess Sales Tax to Districts					(7,324,595)		
Investment Income					1,942,342		
Total General Revenues					\$ 12,280,347		
Special Item - County Contributions					\$ 29,469,961		
Changes in Net Position					\$ 29,325,884		
Net Position (Deficit) - Beginning					(117,768,545)		
Net Position (Deficit) - Ending					\$ (88,442,661)		

See accompanying notes to the basic financial statements.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
BALANCE SHEET - GOVERNMENTAL FUND
SEPTEMBER 30, 2024

ASSETS	
Cash and Investments	\$ 39,321,424
Investments - Bond Reserve	11,905,077
Accounts Receivable, Net	2,647,355
Interest Receivable	87,015
Prepaid Expenses	<u>3,000</u>
Total Assets	<u>\$ 53,963,871</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	
Liabilities:	
Accounts Payable	<u>\$ 5,193,554</u>
Deferred Inflows of Resources:	
Unearned Revenue - Sales Tax	<u>\$ 877,049</u>
Fund Balance:	
Nonspendable	\$ 3,000
Restricted	16,423,900
Unassigned	<u>31,466,368</u>
Total Fund Balance	<u>\$ 47,893,268</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 53,963,871</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, 2024

Total governmental fund balance	\$ 47,893,268
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.	877,049
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.	307,560
Capital assets used in the governmental activities are not financial resources and, therefore are not reported in the governmental funds.	249
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Bonds payable - current	(4,355,000)
Bonds payable - noncurrent	(130,703,079)
Accrued Interest	<u>(2,462,708)</u>
Net position (deficit) of governmental activities	<u>\$ (88,442,661)</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, 2024

REVENUES:	
District Sales Tax	\$ 17,595,793
Less: Return of Excess Sales Tax to Districts	(7,341,555)
Reimbursements - East St. Louis	76,890
Investment Income	<u>1,942,342</u>
Total Revenues	<u>\$ 12,273,470</u>
EXPENDITURES:	
Current:	
General and Administrative	\$ 343,371
Design and Construction	7,297,641
Professional Services	98,288
Debt Service:	
Principal	4,075,000
Interest	<u>5,548,731</u>
Total Expenditures	<u>\$ 17,363,031</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>\$ (5,089,561)</u>
SPECIAL ITEM:	
County Contributions	<u>\$ 29,469,961</u>
NET CHANGE IN FUND BALANCE	\$ 24,380,400
FUND BALANCE:	
Beginning of Year	23,512,868
End of Year	<u>\$ 47,893,268</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, 2024

Net change in fund balance - total governmental funds \$ 24,380,400

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. 83,767

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

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	4,075,000
Amortization of bond premiums and discounts	774,530
Changes in accrued interest	89,077

Change in net position of governmental activities \$ 29,325,884

See accompanying notes to the basic financial statements.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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, 2024

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, 2024

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, U.S. Treasury securities and Agency securities. Investment income is stated net of amortization of municipal bond premiums and discounts.

G. Receivables

All receivables are reported net of estimated return of excess sales tax to Districts and allowance for doubtful accounts. As of September 30, 2024, the Council's estimated return of excess sales tax to Districts and allowance for doubtful accounts was \$1,843,869.

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, 2024

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, 2024

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, 2024.

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, 2024.

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, 2024. 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, 2024

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.

NOTE 2. CASH AND INVESTMENTS

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

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

As of September 30, 2024, the carrying value of the Council's cash was \$1,572,897 and the total bank balances were \$1,580,903. Of the Council's bank balances, \$250,000 was insured by the FDIC and \$1,330,903 was covered by pledged collateral held in the Council's name.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 2. CASH AND INVESTMENTS (CONT'D)

As of September 30, 2024, the Council had the following investments:

Investment Type	Cost	Fair Value
Money Market Mutual Funds	\$ 25,659,889	\$ 25,659,889
Treasury Notes	13,649,378	13,959,140
Agency Securities	10,475,000	10,034,575
Total	\$ 49,784,267	\$ 49,653,604

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	\$ 25,659,889	\$ 25,659,889	\$ -	\$ -
U.S. Treasury Securities	13,959,140	13,959,140	-	-
Agency Securities	10,034,575	1,950,540	8,084,035	-
Total	\$ 49,653,604	\$ 41,569,569	\$ 8,084,035	\$ -

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 \$25,659,889 are rated AAA by Standard and Poor's and Aaa by Moody's.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 2. CASH AND INVESTMENTS (CONT'D)

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, 2024, 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	\$ 10,938,927	22.03%
Goldman Sachs Financial Square Treasury Fund	14,720,962	29.65%
U.S. Treasury Securities		
U.S. Treasury Notes	3,980,040	8.02%
U.S. Treasury Bills	9,979,100	20.10%
Agency Securities		
Federal Farm Credit Bank	3,765,420	7.58%
Federal Home Loans	6,269,155	12.63%

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.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 3. FAIR VALUE MEASUREMENT (CONT'D)

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, 2024:

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	\$ 25,659,889	\$ -	\$ -	\$ 25,659,889
U.S. Treasury Securities	13,959,140	-	-	13,959,140
Agency Securities	-	10,034,575	-	10,034,575
	<u>\$ 39,619,029</u>	<u>\$ 10,034,575</u>	<u>\$ -</u>	<u>\$ 49,653,604</u>

Level 1 Fair Value Measurements

The fair value of the money market mutual funds and U.S. Treasury securities are determined by quoted market prices in active markets for identical assets.

Level 2 Fair Value Measurements

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

NOTE 4. REIMBURSEMENTS RECEIVABLE

On October 11, 2018, the Council and the City of East St. Louis entered into a contract to reimburse the Council the sum of \$768,900 which is the cost of construction for the East St. Louis 126-inch sewer rehabilitation project. The repayment is to be made in ten equal installments of \$76,890 with the first installment being due December 31, 2018. As of September 30, 2024, the balance on the reimbursements receivable is \$307,560.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

NOTE 5. CAPITAL ASSETS

A summary of capital assets for the year ended September 30, 2024 is as follows:

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

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, 2024

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

A summary of revenue bonds payable for the year ended September 30, 2024 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	52,355,000	-	940,000	51,415,000	1,055,000
Bond Discount	(773,079)	-	(51,607)	(721,472)	-
Bond Premium	630,837	-	122,179	508,658	-
Total Series 2015	<u>\$ 79,917,758</u>	<u>\$ -</u>	<u>\$ 1,010,572</u>	<u>\$ 78,907,186</u>	<u>\$ 1,055,000</u>
<u>Series 2020</u>					
Senior Bonds					
Dated February 4, 2020					
3.00% to 5.00%, payable					
in varying amounts through					
2036	\$ 51,865,000	\$ -	\$ 3,135,000	\$ 48,730,000	\$ 3,300,000
Bond Discount	(160,506)	-	(13,907)	(146,599)	-
Bond Premium	8,285,357	-	717,865	7,567,492	-
Total Series 2020	<u>\$ 59,989,851</u>	<u>\$ -</u>	<u>\$ 3,838,958</u>	<u>\$ 56,150,893</u>	<u>\$ 3,300,000</u>
Total Bonds Payable	<u>\$ 139,907,609</u>	<u>\$ -</u>	<u>\$ 4,849,530</u>	<u>\$ 135,058,079</u>	<u>\$ 4,355,000</u>

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

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
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	5,615,000	4,410,132	10,025,132
2030-2034	33,660,000	17,825,802	51,485,802
2035-2039	40,145,000	9,827,695	49,972,695
2040-2041	29,175,000	1,048,675	30,223,675
Total	<u>\$ 127,850,000</u>	<u>\$ 53,163,907</u>	<u>\$ 181,013,907</u>

NOTE 7. FUND BALANCES

Governmental fund balances reported on the fund financial statements at September 30, 2024 include the following:

Nonspendable - Prepaid Expenses	\$ 3,000
Restricted - Debt Service	4,518,823
Restricted - Bond Reserve	11,905,077
Unassigned	<u>31,466,368</u>
Total	<u>\$ 47,893,268</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, 2024

NOTE 9. CONSTRUCTION COMMITMENTS

Outstanding construction commitments were approximately \$4,515,000 at September 30, 2024.

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, 2024.

NOTE 11. SPECIAL ITEM - COUNTY CONTRIBUTIONS

The Council received 50% of each County's flood prevention district sales tax funds totaling \$29,469,961 for the year ended September 30, 2024 and is treated as a special item on the statement of activities and statement of revenues, expenditures, and changes in fund balance – governmental fund. The contribution by county is as follows: Madison County - \$14,797,410, St. Clair County - \$13,361,839, and Monroe County - \$1,310,712.

NOTE 12. SUBSEQUENT EVENTS

Management has evaluated the effect of subsequent events on the financial statements through January 31, 2025, which is the date the financial statements were available to be issued. From this evaluation, no events were identified that met the requirement for disclosure.

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, 2024

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>ACTUAL OVER (UNDER) BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES:				
District Sales Tax	\$ 17,284,013	\$ 17,284,013	\$ 17,595,793	\$ 311,780
Less: Return of Excess Sales Tax to Districts	(3,000,000)	(3,000,000)	(7,341,555)	(4,341,555)
Reimbursements - East St. Louis	-	-	76,890	76,890
Investment Income	135,000	135,000	1,942,342	1,807,342
Total Revenues	<u>\$ 14,419,013</u>	<u>\$ 14,419,013</u>	<u>\$ 12,273,470</u>	<u>\$ (2,145,543)</u>
EXPENDITURES:				
Current:				
General and Administrative	\$ 345,000	\$ 345,000	\$ 343,371	\$ (1,629)
Design and Construction	28,560,003	28,560,003	7,297,641	(21,262,362)
Professional Services	255,000	255,000	98,288	(156,712)
Debt Service:				
Principal	4,075,000	4,075,000	4,075,000	-
Interest	5,548,731	5,548,731	5,548,731	-
Total Expenditures	<u>\$ 38,783,734</u>	<u>\$ 38,783,734</u>	<u>\$ 17,363,031</u>	<u>\$ (21,420,703)</u>
DEFICIENCY OF REVENUES OVER EXPENDITURES	<u>\$ (24,364,721)</u>	<u>\$ (24,364,721)</u>	<u>\$ (5,089,561)</u>	<u>\$ 19,275,160</u>
SPECIAL ITEM:				
County Contributions	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,469,961</u>	<u>\$ 29,469,961</u>
NET CHANGE IN FUND BALANCE	<u>\$ (24,364,721)</u>	<u>\$ (24,364,721)</u>	<u>\$ 24,380,400</u>	<u>\$ 48,745,121</u>
FUND BALANCE, BEGINNING OF YEAR			23,512,868	
FUND BALANCE, END OF YEAR			<u>\$ 47,893,268</u>	

See accompanying notes to the required supplementary information.

SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2024

NOTE 1. BUDGET AND BUDGETARY ACCOUNTING

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

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

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



ALTON EDWARDSVILLE BELLEVILLE HIGHLAND
JERSEYVILLE COLUMBIA CARROLLTON

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

In planning and performing our audit of the financial statements of the governmental activities and major fund of Southwestern Illinois Flood Prevention District Council (the Council) as of and for the year ended September 30, 2024, 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 2024-01: 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 2024-02: 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
January 31, 2025



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, 2024. 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 January 13, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Council are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2024. 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 GASB34 journal entries show the misstatements detected as a result of audit procedures, some of which are material, and corrected by management.

The attached passed journal entries summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

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 October 2023 surplus payment was calculated using the prior year (fiscal year 2022) budget letter allocation %'s by County. This resulted in a \$74,995 misallocation between the Counties. It is management's responsibility to ensure compliance with the bond indenture. 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 April 2025 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 January 31, 2025.

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
January 31, 2025

SOUTHWESTERN ILLIN

Year End: September 30, 202

GASB 34 Journal Entries

80495

Date: 10/1/2023 To 9/30/202

Prepared by	Reviewed by	A and A	Principal
NRC 1/21/2025			MTB 1/27/2025

AJE

Number	Date	Account No	Name	Debit	Credit
AJE 01	9/30/2024	111600	MARKET VALUE ADJUSTMENT	573,591.64	
AJE 01	9/30/2024	111700	MARKET VALUE ADJUSTMENT - BOK	139,339.70	
AJE 01	9/30/2024	111900	INVESTMENT ACTIVITY BOK	142,490.30	
AJE 01	9/30/2024	111950	REALIZED GAIN/LOSS	371,892.82	
AJE 01	9/30/2024	451500	UNREALIZED (GAINS) LOSSES ON INVESTMI		1,051,231.94
AJE 01	9/30/2024	461000	INTEREST/DIVIDEND INCOME - BOK		176,082.52
To reclass market value adjustment to interest income					
AJE 02	9/30/2024	211000	BOND LIABILITY S/T		280,000.00
AJE 02	9/30/2024	272022	BONDS PAYABLE - SERIES B 2015	115,000.00	
AJE 02	9/30/2024	272031	BONDS PAYABLE - SERIES 2020	165,000.00	
To adjust current portion of LT Bonds					
AJE 03	9/30/2024	205500	ACCRUED LIABILITIES	65,513.26	
AJE 03	9/30/2024	272018	DISCOUNT ON BONDS PAYABLE - SERIES A		25,839.16
AJE 03	9/30/2024	272020	DISCOUNT ON BONDS PAYABLE - SERIES B		25,767.47
AJE 03	9/30/2024	272033	DISCOUNT ON BONDS PAYABLE - SERIES 20		13,906.63
To reclass bond discount amortization					
AJE 04	9/30/2024	272019	PREMIUM ON BONDS PAYALE - SERIES B 20	122,178.56	
AJE 04	9/30/2024	272032	PREMIUM ON BONDS PAYABLE - SERIES 20	717,864.84	
AJE 04	9/30/2024	452500	INTEREST EXPENSE - BONDS		840,043.40
To record bond premium for CY					
AJE 05	9/30/2024	272022	BONDS PAYABLE - SERIES B 2015	940,000.00	
AJE 05	9/30/2024	452500	INTEREST EXPENSE - BONDS		940,000.00
To adjust Series 2015B bond payable to acutal					
AJE 06	9/30/2024	272031	BONDS PAYABLE - SERIES 2020	3,135,000.00	
AJE 06	9/30/2024	452500	INTEREST EXPENSE - BONDS		3,135,000.00
To adjust Series 2020 bond payable to acutal					
AJE 07	9/30/2024	125000	INTEREST RECEIVABLE	12,326.78	
AJE 07	9/30/2024	451000	INTEREST INCOME - BOND PROCEEDS		12,326.78
To adjust accrued interest to					

SOUTHWESTERN ILLIN
Year End: September 30, 2024
GASB 34 Journal Entries
80495
Date: 10/1/2023 To 9/30/2024

Prepared by	Reviewed by	A and A	Principal
NRC 1/21/2025			MTB 1/27/2025

AJE-1

Number	Date	Account No	Name	Debit	Credit
calculation					
AJE 08	9/30/2024	112000	ACCOUNTS RECEIVABLE	248,584.10	
AJE 08	9/30/2024	411000	TAX PROCEEDS - MADISON CO		120,642.38
AJE 08	9/30/2024	411100	TAX PROCEEDS - ST CLAIR		70,990.11
AJE 08	9/30/2024	411200	TAX PROCEEDS - MONROE CO		6,071.61
AJE 08	9/30/2024	557005	RETURN OF EXCESS SALES TAX - YEAR-EN		50,880.00
To adjust sales tax accounts to actual					
AJE 09	9/30/2024	205500	ACCRUED LIABILITIES	23,563.82	
AJE 09	9/30/2024	452500	INTEREST EXPENSE - BONDS		23,563.82
To adjust accrued liabilities to actual					
AJE 10	9/30/2024	120000	NOTE RECEIVABLE		76,890.00
AJE 10	9/30/2024	551075	CONSTRUCTION	76,890.00	
To adjust notes receivable					
AJE 11	9/30/2024	201000	ACCOUNTS PAYABLE-ADDITIONAL		3,862,499.51
AJE 11	9/30/2024	557001	RETURN OF EXCESS SALES TAX - MADISON	1,818,571.61	
AJE 11	9/30/2024	557003	RETURN OF EXCESS SALES TAX - MONROE	215,113.18	
AJE 11	9/30/2024	557004	RETURN OF EXCESS SALES TAX - ST. CLAIF	1,828,814.72	
To adjust Surplus payable to calculation					
AJE 12	9/30/2024	200005	RETAINAGE PAYABLE	142,530.07	
AJE 12	9/30/2024	551075	CONSTRUCTION		142,530.07
To adjust Keller retainage payable to actual					
AJE 13	9/30/2024	201000	ACCOUNTS PAYABLE-ADDITIONAL	209,668.00	
AJE 13	9/30/2024	551075	CONSTRUCTION		209,668.00
To adjust accounts payable to actual					
AJE 14	9/30/2024	278001	FPOTF - MADISON COUNTY	14,797,410.00	
AJE 14	9/30/2024	278002	FPOTF - ST CLAIR COUNTY	1,310,712.00	
AJE 14	9/30/2024	278003	FPOTF - MONROE COUNTY	13,361,839.00	
AJE 14	9/30/2024	480000	RETURNED DISTRIBUTIONS FROM MADISON		14,797,410.00
AJE 14	9/30/2024	481000	RETURNED DISTRIBUTIONS FROM ST. CLAI		1,310,712.00

SOUTHWESTERN ILLIN
Year End: September 30, 202
GASB 34 Journal Entries
80495
Date: 10/1/2023 To 9/30/202

Prepared by	Reviewed by	A and A	Principal
NRC 1/21/2025			MTB 1/27/2025

AJE-2

Number	Date	Account No	Name	Debit	Credit
AJE 14	9/30/2024	482000	RETURNED DISTRIBUTIONS FROM MONROE		13,361,839.00
			To reclass return of surplus monies to District.		
AJE 15	9/30/2024	111500	CASH & INVESTMENTS -TRUSTEE	587,738.57	
AJE 15	9/30/2024	140000	BOND RESERVE		587,738.57
			To adjust bond reserve to calculation.		
AJE 16	9/30/2024	451000	INTEREST INCOME - BOND PROCEEDS		1,283,492.28
AJE 16	9/30/2024	451500	UNREALIZED (GAINS) LOSSES ON INVESTM	1,051,231.94	
AJE 16	9/30/2024	461000	INTEREST/DIVIDEND INCOME - BOK	232,260.34	
			To consolidate investment income account.		
				42,405,125.25	42,405,125.25

Net Income (Loss) 29,325,885.02

SOUTHWESTERN IL

Year End: September 30, :
Passed journal entries
80495
Date: 10/1/2023 To 9/30/

Prepared by	Reviewed by	A and A	Principal
NRC 1/21/2025			MTB 1/27/2025

PJE

Number	Date	Name	Account No	Debit	Credit
PAJE 01	9/30/2024	ACCOUNTS PAYABLE-ADDITIONAL	201000		33,517.26
PAJE 01	9/30/2024	CONSTRUCTION	551075	33,517.26	
To accrue partial WSP invoice paid in November 2024.					
				33,517.26	33,517.26

Net Income (Loss) 29,292,367.76



Memo to: Board of Directors

From: Chuck Etwert

Subject: Approval of Agreement with Ameren Illinois for
BP #15 – Underseepage Controls

Date: March 17, 2025

For the construction of the Council’s Bid Package #15 – Underseepage Controls , Ameren Illinois will need to relocate 3,500 LF of a 3- Phase Overhead Line from an existing easement to a new easement along Levee Road in East Carondelet in the Prairie Du Pont Levee District. Ameren is acquiring three new easements for the relocation (two have been obtained) and work will occur after the last easement is acquired.

The estimated cost of the relocation is \$233,5785.24 with the total cost being the responsibility of the Council. Upon completion of the relocation, Ameren Illinois will invoice the Council in the actual cost of the work.

The Detail of Construction Expenses previously provided to the Board in the 2025 Budget, contains a line item identified as Utilities for \$200,000. This amount was included in construction costs to cover the cost of anticipated electrical line relocations. Though the amount being requested exceeds this line item amount, other line items are now projected to be less and there will be sufficient funds available to pay for this relocation.

A copy of the agreement of the electric relocation agreement is attached.

Recommendation: Authorize the Chief Supervisor to enter into an agreement with Ameren Illinois for the modifications of their system to serve the BP #15 – Underseepage Controls Project at a cost not to exceed \$233,585.24.

DRAFT

ELECTRIC RELOCATION AGREEMENT

THIS AGREEMENT, entered into this _____ day of _____, 2025, by and between AMEREN ILLINOIS COMPANY, D/B/A AMEREN ILLINOIS, a corporation existing under the laws of the State of Illinois, with its principal office at 1901 Chouteau Avenue, St. Louis, Missouri, hereinafter called "Company", and SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL, ILLINOIS, its successors or assigns, hereinafter called "FPD Council",

WITNESSETH THAT:

WHEREAS, FPD Council contemplates the construction associated with the Government relocation. Relocating a 3-PH overhead line from an existing easement to a new easement. Located along Levee Rd in East Carondelet, IL. GPS: (38.54496, -90.23162) project in East Carondelet, Illinois, and

WHEREAS, in carrying out the construction associated with the Government relocation. Relocating a 3-PH overhead line from an existing easement to a new easement. Located along Levee Rd in East Carondelet, IL. GPS: (38.54496, -90.23162) project in East Carondelet, Illinois, to provide clearance for the construction; and

NOW THEREFORE, in consideration of the mutual covenants contained herein, it is agreed as follows: 1. Company will, as soon as practicable after receiving notice in writing from the FPD Council, furnish all labor, material and supervision necessary, and will relocate said electric distribution facilities of the Company as shown in legend on plan marked Exhibit "A" and estimate of cost marked Exhibit "B" attached hereto and each made a part hereof, to provide the necessary clearance for the construction associated with the project in East Carondelet, Illinois.

2. Company shall have the right to locate its said electric facilities on Company and FPD Council project as shown on Exhibit "A", and shall have the continuing right to cut and trim trees, saplings and other vegetation as deemed necessary or advisable by Company for proper clearances and/or to protect its utility facilities from danger or damage. Company agrees to remove all debris resulting from its work and all such trees and tree limbs which it has caused to be cut and / or trimmed subsequent to receiving a signature from the property owner.

3. Company agrees that the detail plan and estimate of cost for the required adjustment of Company's facilities have been prepared in accordance with the provisions of Federal Aid Policy Guide, FAPG 23 CFR 645A, and any amendments thereto which by reference are made a part of this agreement. Company also agrees that the work will be performed in accordance with said guide.

4. The total cost of the work is estimated to be Two Hundred Thirty Three Thousand Five Hundred Eighty Five and 24/100th Dollars (\$233,585.24). It is agreed that FPD Council's obligation toward the cost of work under this contract shall be 100% of the estimated cost thereof. FPD Council agrees that upon completion of the work contemplated herein and upon receipt of an invoice in the actual amount, it will reimburse Company for 100% of the actual cost of the work. Any invoice remaining unpaid more than forty-five (45) days from receipt will accrue interest at the lower rate of either (1) one and one-half percent (1.5%) per month, or (2) the highest rate allowed by law. In the event of a dispute with regard to any portion of an invoice, the undisputed portion will be paid.

5. FPD Council agrees to compensate Company for any future relocations or adjustments of Company's facilities (as they may then exist) made necessary by future improvements or use of Company's facilities.

6. If any substantial change is made in the original plan and extent of the work which increases the cost of the work so that it exceeds the amount stated in paragraph 4, above, Company agrees that reimbursement therefore shall be limited to the amount approved in writing by the FPD Council PRIOR to the performance of the work.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement in two (2) counterparts on the day and year first above written.

AMEREN ILLINOIS COMPANY, D/B/A AMEREN ILLINOIS

BY _____
Janice Wenzel, Director Real Estate

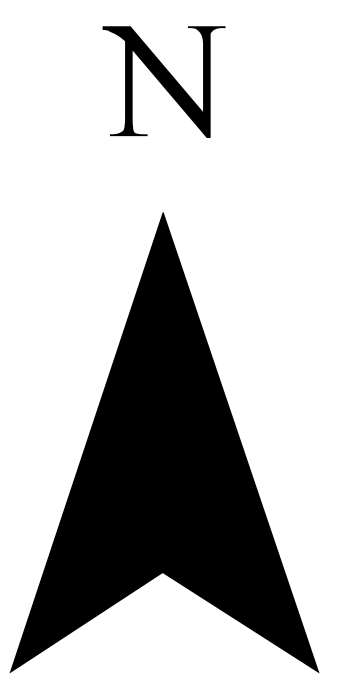
SOUTHWESTERN ILLINOIS FLOOD PREVENTION DISTRICT COUNCIL

SIGNATURE _____ TITLE _____
(ex. City Administrator, etc)

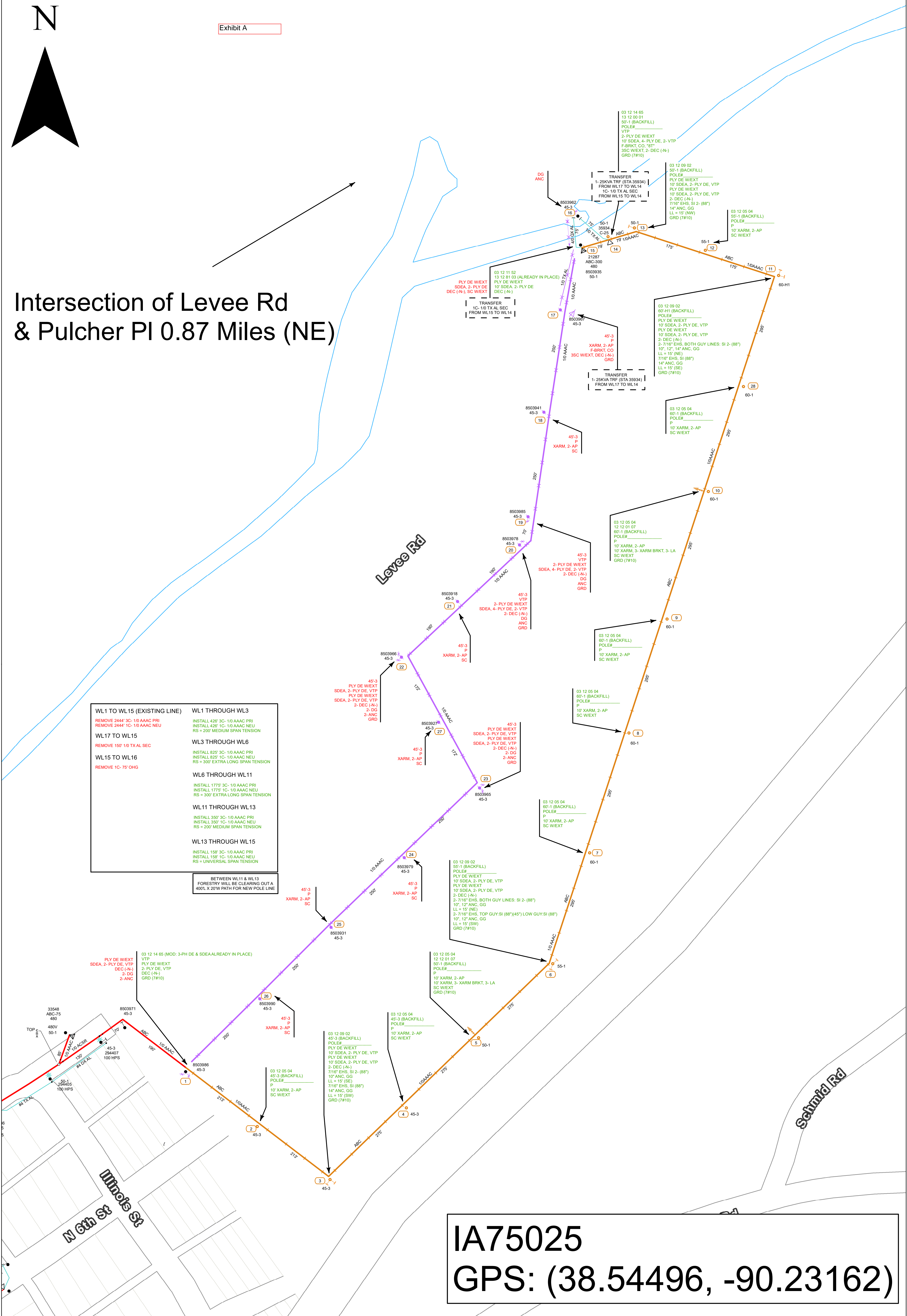
APPROVED AS TO LEGAL FORM:

I hereby certify that unencumbered balances sufficient to pay the actual contract sum of 100% of Two Hundred Thirty Three Thousand Five Hundred Eighty Five and 24/100th Dollars (\$233,585.24) remain in the appropriation accounts against which this obligation is to be charged.

SIGNATURE _____ TITLE _____
(ex. Director of Finance, etc)



Intersection of Levee Rd & Pulcher PI 0.87 Miles (NE)



WL1 TO WL15 (EXISTING LINE)
 REMOVE 2444' 3C- 1/0 AAAC PRI
 REMOVE 2444' 1C- 1/0 AAAC NEU
WL17 TO WL15
 REMOVE 150' 1/0 TX AL SEC
WL15 TO WL16
 REMOVE 1C- 75' OHG

WL1 THROUGH WL3
 INSTALL 426' 3C- 1/0 AAAC PRI
 INSTALL 426' 1C- 1/0 AAAC NEU
 RS = 200' MEDIUM SPAN TENSION

WL3 THROUGH WL6
 INSTALL 825' 3C- 1/0 AAAC PRI
 INSTALL 825' 1C- 1/0 AAAC NEU
 RS = 300' EXTRA LONG SPAN TENSION

WL6 THROUGH WL11
 INSTALL 1775' 3C- 1/0 AAAC PRI
 INSTALL 1775' 1C- 1/0 AAAC NEU
 RS = 300' EXTRA LONG SPAN TENSION

WL11 THROUGH WL13
 INSTALL 350' 3C- 1/0 AAAC PRI
 INSTALL 350' 1C- 1/0 AAAC NEU
 RS = 200' MEDIUM SPAN TENSION

WL13 THROUGH WL15
 INSTALL 158' 3C- 1/0 AAAC PRI
 INSTALL 158' 1C- 1/0 AAAC NEU
 RS = UNIVERSAL SPAN TENSION

BETWEEN WL11 & WL13
 FORESTRY WILL BE CLEARING OUT A
 400L X 20W PATH FOR NEW POLE LINE

IA75025
GPS: (38.54496, -90.23162)

WAS JOB ABLE TO BE CONSTRUCTED WITH THE MATERIAL AND JOB PRINTS PROVIDED? (Circle One) YES NO		AMEREN ILLINOIS	
IF NO, EXPLAIN _____		EAST CARONDELET ELECTRIC JOB PRINT	
_____		Rebate: OH 3-PH Primary Line From Old Easement to New Easement.	
_____		GPS: 38.54496 -90.23162	
_____		201 N 6th St	
DDC: Womack	COUNTY: ST CLAIR	WR: IA75025	
FIELD: Woodall	TSHIP: SUGAR LOAF	DATE: 10/07/2024	
FOREMAN: _____	DATE: _____	TIR: T01NR10W	AREA: BEL
COMPANY: _____		VOLTS: 12KV	SEC-GS: 08 S 1/2
			SHEET: 1 of 1



Exhibit B

**Ameren Illinois Company d/b/a Ameren Illinois
RELOCATION OF FACILITIES
AT REQUEST OF
GOVERNMENT AGENCIES**

BILL TO: Southwestern Illinois Flood Prevention District
PROJECT NO:

DESCRIPTION OF WORK: Relocating a 3-PH overhead line from an existing easement to a new easement. Located along Levee Rd in East Carondelet, IL.

AMEREN WORK REQUEST: IA75025
AMEREN WORK ORDER: AIC12124 / CL227435

RELOCATION PROJECT TO BE FINAL BILLED: **AS ESTIMATED or
X AT ACTUAL**

	AMOUNT
1. COST OF INSTALLED MATERIALS (SCHEDULES A THRU A-4)	\$41,154.24
2. AMEREN LABOR TO INSTALL AND/OR REMOVE FACILITIES (SCHEDULE B)	\$96,896.76
3. OTHER JOB RELATED COSTS (SCHEDULE C)	\$72,766.00
4. INDIRECT OVERHEAD CHARGES (SCHEDULE D)	\$22,768.24
TOTAL ESTIMATED COSTS	\$233,585.24
LESS 0.0% NON-REIMBURSABLE	\$0.00
TOTAL ESTIMATED REIMB. COSTS	\$233,585.24

DATE: 01/02/2025

Austin Einhorn
APPROVED BY PROJECT MANAGER

618-491-3706
PHONE

Brianna Jacober
PREPARED BY ACCOUNTANT



Memo to: Board of Directors
From: Chuck Etwert
Subject: Corps of Engineers Update
Date: March 17, 2025

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

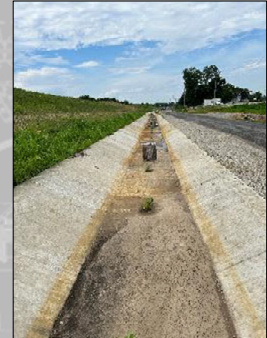
Recommendation: Accept the March Corps of Engineers Update.

METRO EAST LEVEE SYSTEM PROGRAM UPDATE

Hal Graef
March 19, 2025



US Army Corps of Engineers



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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	
Payment to WRDLD	Compensation to LD to offset additional O&M expenses	TBD		<ul style="list-style-type: none"> • USACE/WRDLD Agreement executed 19Dec24 • Payment received by WRDLD on 19Feb25
Ribbon Cutting		TBD		<ul style="list-style-type: none"> • Venue not yet determined; planning ongoing • Anticipate small ceremony – by invite only
Project Close Out	All documents archived; financial close out	TBD		

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

2



WOOD RIVER

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



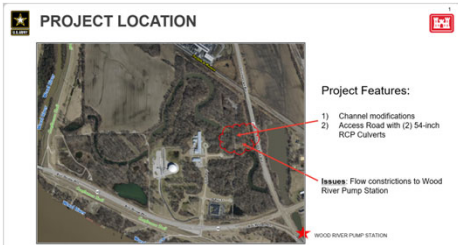
Feature/Task	Description	Estimated Date	Actual Date	Notes
Bid Package 8 contract	1 Pump Station/22 Relief Wells		Awarded 4Nov21	<ul style="list-style-type: none"> • Limitorque gate actuator – delayed shipping • Anticipate contract time extension for remaining RWs testing
Pump Stations contract	PS #2 and #3 along Canal Rd		Awarded 28Sep22	<ul style="list-style-type: none"> • Limitorque gate actuator – delayed shipping – delivered 26Feb • PS No. 2 power hooked up; PS No. 3 power hookup pending
Relief Well #2/Ditch Work contract	55 RWs plus ditch work to convey water to the WR PS	ROW Cert 31Oct25		<ul style="list-style-type: none"> • NTP Amendment issued 22Aug24 with est acquisition 22Aug25 • FPD/LD offer to City of WR rejected by City on 31Jan25 • Request FPD/LD's decision/schedule on path forward
Relief Well #3 contract	30 Relief Wells	6Sep24	Awarded 29Aug24	
Pump Station Modification contract	Mods to WR and Hawthorne PSs	Jul24	Awarded 9Jul24	
Berm	Vice PS/RW at Roxana	PPA Sep24	18Sep24	• 35% USACE review completed 6Feb25
Mitigation	For BP-8 (maybe berm)			• 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
LERRDs*	Land, Easements, ROW, Relocations and Disposal			<ul style="list-style-type: none"> • LERRDs Requests No. 2 and 3 received, but incomplete submittals have delayed processing (notice 9Dec24) • \$693,274.23 has been credited for LERRDs to date
Total Project Cost	Update to TPC	Update Dec24	4Feb25	<ul style="list-style-type: none"> • Updated TPC for FY24 \$108,078,000 • Updated TPC for FY25 certified 4Feb25 <ul style="list-style-type: none"> ▪ Cannot be used as basis of Federal funds request ▪ Pending RE schedule/cost estimate



WOOD RIVER – RW NO. 2 REAL ESTATE ACQ



Notice to Proceed (NTP) for Acquisition



Plan to modify channel to remove constriction per the Supplement to Limited Reevaluation Report (LRR) and Project Partnership Agreement (PPA)

Request FPD/LD's decision on path forward to continue the acquisition process:

- Alternative options previously explored (resulted in no requests for betterment Agreement)
- FPD/LD continue with acquisition process, or
- FPD/LD request USACE acquire
 - Must include documentation of why FPD/LD cannot acquire.
 - Due to the administrative time and approvals required for USACE acceptance of work, FPD/LD state court condemnation action will likely be quicker.
 - The Decision to pursue quick-take does not fully reside at the District level and it is unlikely that HQ and DoJ will pursue it in this case.

Status/impacts of Real Estate acquisition delays:

- RW No. 2 package is last remaining USACE contract
- Total Project Cost rises with time
 - Additional Federal funds needed to award the contract
- USACE cannot award contract without RE secured
- USACE cannot request additional Federal funds until we have accurate schedule/budget
- Once realistic RE plan developed, USACE will request additional Federal funds
 - Additional Federal funds takes time to process and receive



EAST ST. LOUIS



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Feature/Task	Description	Est. Date	Actual Date	Notes
BP-12 Ph1	106 D-Type Relief Wells		Awarded 26Aug21	• 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: Qtr 1 FY26		• 95% design reviews ongoing • In coordination with IDOT, TRRA, Veolia, Alton-Southern • ROW NTP sent to MESD in November 2023
BP14B	Filter Blanket	Award: Nov 2024		• USACE will administer construction contract • WSP will be needed to address mods during construction • Contract awarded to Randy Kinder Excavating (RKE), construction NTP occurred 05 Feb.
WIK BP-11*	Relief Wells			• USACE coordination with WSP/Keller during construction
WIK BP 18A*	Phillips Reach PS Modifications			• USACE received draft VE report on 2Dec24 and reviewed with no additional comments. Awaiting 65% submittal.
WIK Credit Requests*	BP-14A and 18			• \$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			• LERRDs Request #4 & #5 received on 02AUG24 • \$1,607,516.56 has been credited for LERRDs to date
Total Project Cost	Update to TPC		9Aug23	• \$151,065,000 is current FY23 price level estimate • Cost estimate to be updated by end of 2025

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

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PRAIRIE du PONT AND FISH LAKE



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Feature/Task	Description	Estimated Date	Actual Date	Notes
Bid Package15 coordination	Pump Station and underseepage controls			• USACE received 95% submittal on 19Nov24 <ul style="list-style-type: none"> ▪ USACE technical review underway ▪ Public comment period posted 15Feb25 for 30 days ▪ Technical review comments estimated to be closed out in March <ul style="list-style-type: none"> ○ Includes revisions from WSP and backchecks complete ○ Estimate permission letter end of April
Bid Package16 coordination	58 RWs, 11 berms, 2 PSs, conveyance, 52 RW abandonments			• Agreement executed 18 January 2024 <ul style="list-style-type: none"> ▪ USACE completed 35% review on 12Sep24 ▪ Several reaches include changes from the LRR solution, which increases the review time
Bid Package17 coordination	74 RWs, 6 berms, 2 PSs, conveyance, 47 RW abandonments			• Agreement executed 18 January 2024 <ul style="list-style-type: none"> ▪ WSP/USACE minimum berm discussion on 5Sep24 ▪ WSP provided 26Nov24 letter with thoughts on minimum berm criteria
Environmental Assessment	Supplemental EA			• EA comments submitted to USACE on 21May are acceptable (minus resolution on the Section 106 component) <ul style="list-style-type: none"> ▪ SHPO concurred with our No Adverse Effect determination ▪ Two tribal responses received; both indicated no objections

Notes:

- WSP submittal schedules not yet finalized
- USACE has provided schedule input (acknowledging that deviating from the approved LRR features requires longer review times)

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