



NORTHERN MORaine **W R D**

AGENDA **REGULAR MEETING** **7:30 P.M. – September 13, 2022** **113 Timber Trail, Island Lake, IL**

- 1. CALL TO ORDER & ROLL CALL**
- 2. PLEDGE OF ALLEGIANCE**
- 3. PUBLIC COMMENTS**
- 4. PRESENTATION & APPROVAL OF MINUTES**
 - a. Regular Meeting Minutes – August 9, 2022
- 5. TREASURER'S REPORT**
- 6. MANAGER'S REPORT**
 - a. Operations Report
 - b. Engineering Report
 - c. Delinquent Accounts Report
- 7. TRUSTEE REPORTS**
- 8. LEGAL BUSINESS**
- 9. OLD BUSINESS**
- 10. NEW BUSINESS**
 - a. Approve Annual Audit for Fiscal Year 2022-2023
 - b. Approve Payment Request #4 by Trine Construction for the Holiday Hills Project
- 11. MISCELLANEOUS CORRESPONDENCE**
 - a. MCCG Membership Meeting – Crandall's in Hebron, IL – Wednesday, October 26, 2022
- 12. APPROVAL OF BILLS**
- 13. OTHER BUSINESS**
 - a. Executive Session – Pending Litigation, Personnel, if needed

Posted to www.nmwrld.org – September 9, 2022



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NORTHERN MORAIN WASTEWATER RECLAMATION DISTRICT

113 Timber Trail, Island Lake, Illinois 60042

REGULAR MEETING MINUTES

August 9, 2022

Present in person: Trustees: Timothy Brunn, Ken Michaels, John Ragland, Caretina Tellez
District Manager: Mohammed Haque; District Clerk: Deborah Martin; District Clerk In Training: Elisa Fisher

Others in person: District Intern: Jonessa Haas

President Michaels called the meeting to order at 7:32 p.m.

1. CALL TO ORDER:

Roll Call: Timothy Brunn – Present
Jacob Mann – Absent
John Ragland – Present
Ken Michaels – Present
Caretina Tellez - Present

2. PLEDGE OF ALLEGIANCE:

Those present stood and pledged allegiance to the flag.

3. PUBLIC COMMENTS - none

4. PRESENTATION & APPROVAL OF MINUTES:

a. Regular Meeting July 12, 2022

Motion by Trustee Brunn to approve the Regular Meeting minutes of July 12, 2022, as presented.
2nd by Trustee Ragland

4 ayes 0 nays 1 absent

MOTION CARRIED

5. OATH OF OFFICE

Having been duly appointed by the state of Illinois Appointing Authorities, Caretina Tellez took the Oath of Office as District Trustee for the period of August 11, 2022, through April 30, 2023.

6. TREASURER'S REPORT:

a. Approval of the Monthly Treasurer's Report for month ending June 30, 2022

Vice President John Ragland presented the monthly treasurer's report to the Board.

Motion by Mr. Brunn to approve the Treasurer's Report for month ending June 30, 2022, as presented.
2nd by Trustee Tellez

Roll Call: Timothy Brunn – Aye
John Ragland – Aye
Ken Michaels – Aye
Caretina Tellez - Aye

4 ayes 0 nays 1 absent

MOTION CARRIED



Northern Moraine Wastewater Reclamation District
Regular Meeting Minutes
August 9, 2022

7. MANAGER'S REPORT:

Manager Haque stated that the District was highlighted in the Central States Water Environment Association magazine and District Engineer Joe Lapastora had a plaque of the article made for display, which is now in the board room. President Michaels asked about the tight quarters picture in Superintendent Luke Markko's Operations Report. Manager Haque stated that crossings for the storm pipe on Wegner Road are very close to the sanitary pipe. The storm pipe is underneath the white pipe, which is the sanitary pipe, that goes up and down. President Michael's asked about the escrow account summaries for Buona Beef, and Manager Haque responded that the District has notified Buona Beef twice that replenishment of the escrow account is past due. He also stated that he discussed this matter with Todd Weihofen, the Village Administrator of Lakemoor. Mr. Weihofen told Manager Haque that he would follow up with Buona Beef. Manager Haque stated that the District Attorney, Victor Filippini, was drafting another letter to follow up with Buona Beef. President Michaels asked what the next step is after the third notice; Manager Haque responded that the next step would be disconnection of sanitary service as Buona Beef would be in violation of the District's ordinance. Mr. Weihofen also notified Manager Haque that Advocate will be putting an outpatient center in Lakemoor in 2024. He also told Manager Haque that a dispensary and restaurant are also in development in Lakemoor Commons. Currently there is a computer repair shop and Sports Clips that are ready to open in Lakemoor Commons.

8. TRUSTEE REPORTS - none

9. LEGAL BUSINESS - none

10. OLD BUSINESS - none

11. NEW BUSINESS:

a. Approval of Pay Request #3 to Trine Construction

Motion by Mr. Brunn to approve Pay Request #3 to Trine Construction for the Holiday Hills/LeVilla Vaupell Sewer Extension - Phase 1 Project in the amount of \$448,119.30.

2nd by Mr. Ragland

Roll Call: Timothy Brunn - Aye
John Ragland - Aye
Ken Michaels - Aye
Caretina Tellez - Aye

4 ayes 0 nays 1 absent

MOTION CARRIED

b. Adoption of Resolution authorizing the Disposal of Surplus Personal Property

Manager Haque explained to the Board that an Ordinance was not necessary, and that this agenda item could be adopted as a Resolution instead. Manager Haque told the Board that employees have been expressing desire to purchase items that the District considers surplus. Mr. Haque felt this is a favorable action for the District since it provides more money than what we would receive via auction and provides a legal means to allow staff to procure District surplus property at the appraised value.

Motion by Mr. Brunn to adopt a Resolution Authorizing the Disposal of Surplus Personal Property.

2nd by President Michaels

Roll Call: Timothy Brunn - Aye
John Ragland - Aye
Ken Michaels - Aye
Caretina Tellez - Aye

4 ayes 0 nays 1 absent

MOTION CARRIED



Northern Moraine Wastewater Reclamation District
Regular Meeting Minutes
August 9, 2022

c. Adoption of Resolution Designating Surplus Equipment and Authorizing Disposal through Auction
Motion by Mr. Brunn to adopt a Resolution Designating Surplus Equipment as presented and Authorizing the Disposal through Auction

2nd by Mr. Ragland

Roll Call: Timothy Brunn – Aye
John Ragland – Aye
Ken Michaels – Aye
Caretina Tellez - Aye

4 ayes 0 nays 1 absent

MOTION CARRIED

12. MISCELLANEOUS CORRESPONDENCE

a. MCCG Golf Outing – Boulder Ridge Country Club – August 29, 2022

b. MCCG Membership Meeting – Crandall's in Hebron, IL – Wednesday, October 26, 2022

13. APPROVAL OF BILLS

Motion by Mr. Brunn to approve payment of bills on the August 9, 2022, bill list as presented, in the amount of \$617,150.22.

2nd by Mr. Ragland

Roll Call: Timothy Brunn – Aye
John Ragland – Aye
Ken Michaels – Aye
Caretina Tellez - Aye

4 ayes 0 nays 1 absent

MOTION CARRIED

14. OTHER BUSINESS

District Manager Haque informed the Board that there would be a need to change the Regular Board Meeting in October from October 11, 2022, to October 18, 2022, as a few District staff members would be out of town to attend the WEFTEC conference. District Clerk Debi Martin will publish the new meeting date in the Northwest Herald.

ADJOURNMENT

Motion by Mr. Brunn to adjourn the meeting at 7:55 p.m.

2nd by Mr. Ragland and unanimously approved on a voice vote

Northern Moraine Wastewater Reclamation District
Treasurer Report
As of July 31, 2022

Jul 31, 22

ASSETS

Current Assets

Checking/Savings

1015 · Cash on Hand	500.00
1016 · Chase - Checking	660,350.49
1018 · Chase - Savings	102,903.06
1020 · Blackhawk Checking	1,080,455.94
1030 · Blackhawk Savings	0.01
1060 · IL Epay Funds	<u>19,401.44</u>
Total Checking/Savings	1,863,610.94

Kenneth A. Michaels, Jr. - President	Date
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John Ragland - Vice-President	Date
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This report has been reviewed by Roberta C. Wajrowski, CPA

Northern Moraine Wastewater Reclamation District

Profit & Loss Budget vs. Actual

Accrual Basis

May 1, 2022 through July 31, 2022

	May - Jul 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
2640 · Bond Proceeds	0.00	11,598,572.00	(11,598,572.00)	0.0%
4010 · Property Tax Income	47,229.54	88,240.00	(41,010.46)	53.5%
4090 · Replacement Tax Income	1,876.63	2,150.00	(273.37)	87.3%
4300 · Sewer Permit Income	1,300.00	1,400.00	(100.00)	92.9%
4500 · Sewer Usage Income	958,111.80	2,839,790.00	(1,881,678.20)	33.7%
4510 · Connection Fees	176,249.00	337,624.00	(161,375.00)	52.2%
4520 · Penalty Income	23,578.19	59,150.00	(35,571.81)	39.9%
4600 · Refund Income	0.00	500.00	(500.00)	0.0%
4700 · Reimbursement Income	0.00	0.00	0.00	0.0%
4730 · Interest Income	191.46	1,000.00	(808.54)	19.1%
4900 · Miscellaneous Income	0.00	100.00	(100.00)	0.0%
4910 · Hauled Waste Income	30,329.70	63,950.00	(33,620.30)	47.4%
4930 · Engin. & Legal Rev. Fees	2,500.00	5,000.00	(2,500.00)	50.0%
4950 · Grants	0.00	4,095,600.00	(4,095,600.00)	0.0%
Total Income	1,241,366.32	19,093,076.00	(17,851,709.68)	6.5%
Gross Profit	1,241,366.32	19,093,076.00	(17,851,709.68)	6.5%
Expense				
5000 · Salaries	207,660.75	865,250.00	(657,589.25)	24.0%
5010 · Payroll Tax Expense	16,739.86	64,910.00	(48,170.14)	25.8%
5020 · Payroll Expenses-other	236.25	900.00	(663.75)	26.3%
5030 · Employee Insurance	60,204.67	180,800.00	(120,595.33)	33.3%
5040 · Trainings & Seminars	2,995.95	10,600.00	(7,604.05)	28.3%
5050 · Clothing Allowance	532.58	2,800.00	(2,267.42)	19.0%
5060 · IMRF Employer Contribution Exp.	15,714.68	67,440.00	(51,725.32)	23.3%
5110 · Maintenance-Buildings	9,352.54	20,500.00	(11,147.46)	45.6%
5120 · Maintenance-Vehicles	(47.68)	11,000.00	(11,047.68)	(0.4)%
5130 · Maintenance-Equipment	2,496.40	20,000.00	(17,503.60)	12.5%
5140 · Maintenance-Utility System	33,461.05	68,000.00	(34,538.95)	49.2%
5150 · Maintenance Supplies	348.76	3,000.00	(2,651.24)	11.6%
5160 · Sludge Hauling	24,214.04	30,000.00	(5,785.96)	80.7%
5210 · Operating Supplies	888.58	8,000.00	(7,111.42)	11.1%
5220 · Motor Fuel & Lube	2,187.26	14,000.00	(11,812.74)	15.6%
5230 · Vehicle Supplies	0.00	600.00	(600.00)	0.0%
5240 · Lab Supplies	7,975.06	12,000.00	(4,024.94)	66.5%
5245 · Miscellaneous Equipment	0.00	2,000.00	(2,000.00)	0.0%
5250 · Small Tools	19.99	1,200.00	(1,180.01)	1.7%
5255 · Chemicals Expense	12,294.89	95,000.00	(82,705.11)	12.9%
5260 · Safety Equipment	2,260.28	10,500.00	(8,239.72)	21.5%
5320 · General Insurance	5,012.00	84,335.00	(79,323.00)	5.9%
5330 · Telephone Expense	8,447.28	36,090.00	(27,642.72)	23.4%
5360 · Utilities	33,486.96	160,500.00	(127,013.04)	20.9%
5361 · Security System	10,074.00	11,700.00	(1,626.00)	86.1%
5380 · Rentals	0.00	1,100.00	(1,100.00)	0.0%
5390 · Travel Expense	729.68	3,000.00	(2,270.32)	24.3%
5410 · Software Support	5,331.35	49,470.00	(44,138.65)	10.8%
5420 · Accounting Service	6,100.00	8,600.00	(2,500.00)	70.9%
5430 · Professional Lab Testing	2,917.10	8,000.00	(5,082.90)	36.5%
5435 · Julie Locate Expense	329.08	3,500.00	(3,170.92)	9.4%
5440 · Engineering Services	3,077.75	6,000.00	(2,922.25)	51.3%
5450 · Legal Expenses	17,681.00	61,500.00	(43,819.00)	28.7%
5460 · Permit Fees	18,000.00	18,000.00	0.00	100.0%
5480 · Other Professional Services	29,543.20	104,800.00	(75,256.80)	28.2%
5510 · Office Supplies	2,825.67	7,000.00	(4,174.33)	40.4%
5520 · Postage	8,107.68	25,000.00	(16,892.32)	32.4%
5530 · Website Expense	66.00	2,000.00	(1,934.00)	3.3%
5540 · Printing & Publishing	2,844.61	9,300.00	(6,455.39)	30.6%
5550 · Publications & Subscriptions	0.00	200.00	(200.00)	0.0%
5560 · Membership Dues	335.00	4,860.00	(4,525.00)	6.9%
5630 · Bank Service Charges	3,912.22	13,800.00	(9,887.78)	28.3%
5640 · Interest Expense	0.00	67,872.00	(67,872.00)	0.0%
5710 · Miscellaneous Expense	51.06	500.00	(448.94)	10.2%
5810 · Refunds	0.00	100.00	(100.00)	0.0%
Total Expense	558,407.55	2,175,727.00	(1,617,319.45)	25.7%
Net Ordinary Income	682,958.77	16,917,349.00	(16,234,390.23)	4.0%
Other Income/Expense				
Other Expense				
6010 · Office Equipment over \$500	718.50	6,000.00	(5,281.50)	12.0%
6030 · Capitalized Treatment Upgrade	1,054,234.96	14,918,802.00	(13,864,567.04)	7.1%
6040 · Bond Principal Payable	0.00	390,000.00	(390,000.00)	0.0%
6070 · Building Improvements	0.00	9,000.00	(9,000.00)	0.0%
Total Other Expense	1,054,953.46	15,323,802.00	(14,268,848.54)	6.9%
Net Other Income	(1,054,953.46)	(15,323,802.00)	14,268,848.54	6.9%
Net Income	(371,994.69)	1,593,547.00	(1,965,541.69)	(23.3)%

NMWRD Escrow Account(s) Summary
rev. September 8th, 2022



Project	Village	Developer	Escrow Start	Total Funding	Draws	Balance as of Mar. 1st	Notes
Lakemoor Commons Lot 5B - Building A (Chipotle)	LM	Keystone Construct LLC	3/18/2021	\$ 6,378.47	12	\$ 581.86	Account Current
Lakemoor Commons Lot 5B - Building B (Future Multi-Tenant)	LM	Keystone Construct LLC	3/18/2021	\$ 6,421.72	12	\$ 581.86	Account Current
Lakemoor Commons Lot 5B - Building C (Future Tenant)	LM	Keystone Construct LLC	3/18/2021	\$ 6,032.47	12	\$ 581.86	Account Current
Lakemoor Commons Lot 5B - Building D (Starbucks)	LM	Keystone Construct LLC	3/18/2021	\$ 5,989.22	12	\$ 581.86	Account Current
Dollar General	IL	CG Buckhalter LLC	9/27/2021	\$ 3,534.75	3	\$ 1,077.00	Account Current
Lakemoor Commons Lot 2A (Taco Bell)	LM	Bell American Group LLC	4/8/2022	\$ 2,500.00	2	\$ 1,119.75	Account Current
Lakemoor Commons Lot 5B - Non-Permanent Structure (Rainbow Cone)	LM	The Buona Companies LLC	5/5/2022	\$ 2,500.00	3	\$ (2,202.00)	\$3,452.00 replenishment requested on 8/16. District received notification that check was mailed on 9/7.

Total Funding for All Escrow Accounts to Date <i>**Since District re-established Escrow accounts in 2019.</i>	\$ 49,633.63
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NMWRD Sewer Connection Permit Tracking
Darrell Road Special Connection Fee Collections

*Special Connection Fees Ordinance approved February 2020



Permit Date	Address	City	Subdivision/ Business	Permit Owner	Permit No.	Amount Paid
3/4/2020	32045 Savannah Drive	LM	Savannahs	William Ryan Homes	5643	\$ 3,248.00
3/4/2020	32046 Savannah Drive	LM	Savannahs	William Ryan Homes	5644	\$ 3,248.00
3/4/2020	32047 Savannah Drive	LM	Savannahs	William Ryan Homes	5645	\$ 3,248.00
3/25/2020	32049 Savannah Drive	LM	Savannahs	William Ryan Homes	5646	\$ 3,248.00
6/29/2020	32044 Savannah Drive	LM	Savannahs	William Ryan Homes	5647	\$ 3,248.00
6/29/2020	32054 Savannah Drive	LM	Savannahs	William Ryan Homes	5648	\$ 3,248.00
8/27/2020	32052 Savannah Drive	LM	Savannahs	William Ryan Homes	5649	\$ 3,248.00
9/10/2020	32064 Savannah Drive	LM	Savannahs	William Ryan Homes	5650	\$ 3,248.00
9/15/2020	32051 Savannah Drive	LM	Savannahs	William Ryan Homes	5651	\$ 3,248.00
9/18/2020	334 Rosedale Drive	LM	Rosedales	Buckhalter	5652	\$ 3,248.00
9/18/2020	336 Rosedale Drive	LM	Rosedales	Buckhalter	4450-A	\$ 3,248.00
9/21/2020	32038 Savannah Drive	LM	Savannahs	William Ryan Homes	5653	\$ 3,248.00
10/27/2020	32048 Savannah Drive	LM	Savannahs	William Ryan Homes	5654	\$ 3,248.00
10/27/2020	32050 Savannah Drive	LM	Savannahs	William Ryan Homes	5655	\$ 3,248.00
2/11/2021	32058 Savannah Drive	LM	Savannahs	William Ryan Homes	5656	\$ 3,248.00
3/4/2021	32057 Savannah Drive	LM	Savannahs	William Ryan Homes	5657	\$ 3,248.00
6/10/2021	31500 US Highway 12 - Buona Beef	LM	Lakemoor Commons	Lakemoor Ventures	5658	\$ 13,920.00
6/17/2021	32040 Savannah Drive	LM	Savannahs	William Ryan Homes	5659	\$ 3,248.00
6/30/2021	32056 Savannah Drive	LM	Savannahs	William Ryan Homes	5660	\$ 3,248.00
6/30/2021	32072 Savannah Drive	LM	Savannahs	William Ryan Homes	5661	\$ 3,248.00
6/30/2021	32053 Savannah Drive	LM	Savannahs	William Ryan Homes	5662	\$ 3,248.00
7/28/2021	32055 Savannah Drive	LM	Savannahs	William Ryan Homes	5663	\$ 3,248.00
7/30/2021	2317 Fenview Circle	IL	Prairie Woods	Pulte Group	5664	\$ 3,248.00
8/13/2021	27450 IL Route 120 - Building A (Chipotle)	LM	Lakemoor Commons	Lakemoor Retail Partners	5665	\$ 12,992.00
8/13/2021	27450 IL Route 120 - Building B (Future Multi-Tenant)	LM	Lakemoor Commons	Lakemoor Retail Partners	5666	\$ 13,920.00
8/13/2021	27450 IL Route 120 - Building C/D (Future Tenant and Starbucks)	LM	Lakemoor Commons	Lakemoor Retail Partners	5667	\$ 13,920.00
8/17/2021	28601 Augusta Lane	LM	Savannahs	William Ryan Homes	5669	\$ 3,248.00
8/23/2021	32060 Savannah Drive	LM	Savannahs	William Ryan Homes	5668	\$ 3,248.00
9/21/2021	27565 IL Route 120 - Woodman's Car Wash	LM	Lakemoor Commons	Woodmans / J Pease Construction	5634-A	\$ 32,480.00
10/27/2021	32062 Savannah Drive	LM	Savannahs	William Ryan Homes	5670	\$ 3,248.00
11/17/2021	28607 Augusta Lane	LM	Savannahs	William Ryan Homes	5671	\$ 3,248.00
12/21/2021	2408 Fenview Circle	IL	Prairie Woods	Pulte Group / Veruna LLC	5673	\$ 3,248.00
12/21/2021	2433 Fenview Circle	IL	Prairie Woods	Pulte Group / Veruna LLC	5674	\$ 3,248.00
12/21/2021	1935 Foxridge Drive	IL	Prairie Woods	Pulte Group / Veruna LLC	5675	\$ 3,248.00
12/21/2021	1929 Foxridge Drive	IL	Prairie Woods	Pulte Group / Veruna LLC	5676	\$ 3,248.00
1/4/2022	32030 Savannah Drive	LM	Savannahs	William Ryan Homes	5677	\$ 3,248.00

1/6/2022	2443 Fen View Circle	IL	Prairie Woods	Pulte Group / Veruna LLC	5678	\$ 3,248.00
1/6/2022	2453 Fen View Circle	IL	Prairie Woods	Pulte Group / Veruna LLC	5679	\$ 3,248.00
1/6/2022	2413 Fen View Circle	IL	Prairie Woods	Pulte Group / Veruna LLC	5680	\$ 3,248.00
1/6/2022	2140 Silver Leaf Drive	IL	Prairie Woods	Pulte Group / Veruna LLC	5681	\$ 3,248.00
1/13/2022	32042 Savannah Drive	LM	Savannahs	William Ryan Homes	5682	\$ 3,248.00
1/13/2022	1920 Foxridge Drive	IL	Prairie Woods	Pulte Group / Veruna LLC	5683	\$ 3,248.00
1/13/2022	2016 Foxridge Drive	IL	Prairie Woods	Pulte Group / Veruna LLC	5684	\$ 3,248.00
1/31/2022	28609 Augusta Lane	LM	Savannahs	William Ryan Homes	5685	\$ 3,248.00
2/18/2022	124 Fairfield Drive	IL	Island Lake - South	Midwest Lifestyle Homes	5686	\$ 3,248.00
2/18/2022	122 Fairfield Drive	IL	Island Lake - South	Midwest Lifestyle Homes	699-A	\$ 3,248.00
2/23/2022	28605 Augusta Lane	LM	Savannahs	William Ryan Homes	5687	\$ 3,248.00
2/28/2022	32608 Savannah Drive	LM	Savannahs	William Ryan Homes	5688	\$ 3,248.00
3/2/2022	2028 Foxridge Dr	IL	Prairie Woods	Pulte Group / Veruna LLC	5689	\$ 3,248.00
3/2/2022	2120 Silverlead Drive	IL	Prairie Woods	Pulte Group / Veruna LLC	5690	\$ 3,248.00
3/3/2022	32028 Savannah Drive	LM	Savannahs	William Ryan Homes	5691	\$ 3,248.00
3/4/2022	32026 Savannah Drive	LM	Savannahs	William Ryan Homes	5692	\$ 3,248.00
3/7/2022	32066 Savannah Drive	LM	Savannahs	William Ryan Homes	5693	\$ 3,248.00
3/7/2022	2458 Fen View Circle	IL	Prairie Woods	Pulte Group / Veruna LLC	5694	\$ 3,248.00
3/29/2022	One Waters Edge	IL	Dollar General	Hummel Construction	5695	\$ 4,640.00
3/31/2022	2403 Fen View Circle	IL	Prairie Woods	Pulte Group / Veruna LLC	5696	\$ 3,248.00
3/31/2022	2110 Silver Leaf Drive	IL	Prairie Woods	Pulte Group / Veruna LLC	5697	\$ 3,248.00
3/31/2022	1926 Foxridge Drive	IL	Prairie Woods	Pulte Group / Veruna LLC	5698	\$ 3,248.00
4/6/2022	32063 Savannah Drive	LM	Savannahs	William Ryan Homes	5699	\$ 3,248.00
5/12/2022	1970 Foxridge Drive	IL	Prairie Woods	Pulte Group / Veruna LLC	5700	\$ 3,248.00
5/12/2022	2300 Fen View Drive	IL	Prairie Woods	Pulte Group / Veruna LLC	5701	\$ 3,248.00
5/12/2022	1900 Fox Ridge Drive	IL	Prairie Woods	Pulte Group / Veruna LLC	5702	\$ 3,248.00
5/24/2022	32067 Savannah Drive	LM	Savannahs	William Ryan Homes	5703	\$ 3,248.00
6/9/2022	2428 Fen View Circle	IL	Prairie Woods	Pulte Group / Veruna LLC	5704	\$ 3,248.00
6/9/2022	2080 Silver Leaf Drive	IL	Walnut Glen	Pulte Group / Veruna LLC	5705	\$ 3,248.00
6/21/2022	2507 Fen View Drive	IL	Prairie Woods	Pulte Group / Veruna LLC	5706	\$ 3,248.00
6/21/2022	2040 Foxridge Drive	IL	Walnut Glen	Pulte Group / Veruna LLC	5707	\$ 3,248.00
6/27/2022	32065 Savannah Drive	LM	Savannahs	William Ryan Homes	5708	\$ 3,248.00
6/27/2022	32023 Savannah Drive	LM	Savannahs	William Ryan Homes	5709	\$ 3,248.00
7/1/2022	2245 Walnut Glen Blvd	IL	Walnut Glen	Pulte Group / Veruna LLC	5710	\$ 3,248.00
7/7/2022	330 Rosedale Dr	LM	Sampson Sex & Co Lily Lake	Cotton	5711	\$ 3,248.00
7/8/2022	27695 W. Belvidere Road	LM	Taco Bell	Bell American Group	5712	\$ 13,920.00
7/28/2022	32025 Savannah Drive	LM	Savannahs	William Ryan Homes	5713	\$ 3,248.00
8/2/2022	28603 Augusta Lane	LM	Savannahs	William Ryan Homes	5714	\$ 3,248.00
8/9/2022	2365 Fen View Circle	IL	Prairie Woods	Pulte Group / Veruna LLC	5715	\$ 3,248.00
8/17/2022	2334 Fen View Circle	IL	Prairie Woods	Pulte Group / Veruna LLC	5716	\$ 3,248.00
8/17/2022	2345 Fen View Circle	IL	Prairie Woods	Pulte Group / Veruna LLC	5717	\$ 3,248.00
8/23/2022	3106 Wishing Well Lane	IL	Westridge	Life Lline Plumbing	2434A	\$ -
8/31/2022	2052 Foxridge Drive	IL	Prairie Woods	Pulte Group / Veruna LLC	5718	\$ 3,248.00

Cumulative Total: **\$ 333,152.00**

NMWRD Service Connection Permit Tracking
FY 2022-23



Permit Date	Address	City	Subdivision/ Business	Re-Connect, Repair, Demo or New Connection	Permit Owner	Permit No.	Connection/ Inspection Fee	Darrell Road Special Connection Fee
5/12/2022	1970 Foxridge Drive	IL	Prairie Woods	New Connection	Pulte Group / Veruna LLC	5700	\$ 7,674.00	\$ 3,248.00
5/12/2022	2300 Fen View Drive	IL	Prairie Woods	New Connection	Pulte Group / Veruna LLC	5701	\$ 7,674.00	\$ 3,248.00
5/12/2022	1900 Fox Ridge Drive	IL	Prairie Woods	New Connection	Pulte Group / Veruna LLC	5702	\$ 7,674.00	\$ 3,248.00
5/24/2022	32067 Savannah Drive	LM	Savannahs	New Connection	William Ryan Homes	5703	\$ 7,674.00	\$ 3,248.00
6/9/2022	2428 Fen View Circle	IL	Prairie Woods	New Connection	Pulte Group / Veruna LLC	5704	\$ 7,674.00	\$ 3,248.00
6/9/2022	2080 Silver Leaf Drive	IL	Walnut Glen	New Connection	Pulte Group / Veruna LLC	5705	\$ 7,674.00	\$ 3,248.00
6/21/2022	2507 Fen View Drive	IL	Prairie Woods	New Connection	Pulte Group / Veruna LLC	5706	\$ 7,674.00	\$ 3,248.00
6/21/2022	2040 Foxridge Drive	IL	Walnut Glen	New Connection	Pulte Group / Veruna LLC	5707	\$ 7,674.00	\$ 3,248.00
6/27/2022	32065 Savannah Drive	LM	Savannahs	New Connection	William Ryan Homes	5708	\$ 7,674.00	\$ 3,248.00
6/27/2022	32023 Savannah Drive	LM	Savannahs	New Connection	William Ryan Homes	5709	\$ 7,674.00	\$ 3,248.00
7/1/2022	2245 Walnut Glen Blvd	IL	Walnut Glen	New Connection	Pulte Group / Veruna LLC	5710	\$ 7,674.00	\$ 3,248.00
7/7/2022	330 Rosedale Drive	LM	Sampson Sex & Co Lily Lake	New Connection	Cotton	5711	\$ 7,674.00	\$ 3,248.00
7/8/2022	27695 W. Belvidere Road	LM	Taco Bell	New Connection	Bell American Group	5712	\$ 32,465.00	\$ 13,920.00
7/28/2022	32025 Savannah Drive	LM	Savannahs	New Connection	William Ryan Homes	5713	\$ 7,674.00	\$ 3,248.00
8/2/2022	28603 Augusta Lane	LM	Savannahs	New Connection	William Ryan Homes	5714	\$ 7,674.00	\$ 3,248.00
8/9/2022	2365 Fen View Circle	IL	Prairie Woods	New Connection	Pulte Group / Veruna LLC	5715	\$ 7,674.00	\$ 3,248.00
8/17/2022	2334 Fen View Circle	IL	Prairie Woods	New Connection	Pulte Group / Veruna LLC	5716	\$ 7,674.00	\$ 3,248.00
8/17/2022	2345 Fen View Circle	IL	Prairie Woods	New Connection	Pulte Group / Veruna LLC	5717	\$ 7,674.00	\$ 3,248.00
8/23/2022	3106 Wishing Well Lane	IL	Westridge	Repair	Life Lline Plumbing	2434A	\$ -	\$ -
8/31/2022	2052 Foxridge Drive	IL	Prairie Woods	New Connection	Pulte Group / Veruna LLC	5718	\$ 7,674.00	\$ 3,248.00
							Standard Connections	Darrel Road Connections
FY 2022 - 2023 Total:							\$ 170,597.00	\$ 72,384.00
Approved Budget FY 2022 - 2023							\$ 274,064.00	\$ 64,960.00
Approved +/- vs. Current YTD							\$ (103,467.00)	\$ 7,424.00



NORTHERN MORAINE WRD

Northern Moraine WRD Project Grant Tracking

Rev. September 1, 2022

Project	Year	Program	Agency	Grant Requested	Expected Grant Amount	Project Amount	Date Applied	Status
Darrell Road Unsewered Facilities Project – All Phases	2020	Rebuild Illinois Public Infrastructure Grant Program	DCEO	\$4,995,160	-	\$18,500,493	6/24/2020	Under Review
Control Building Electrical Upgrades	2020	Installation and/or Replacement of Utilities Grant Program (Public Act 101-0007 and/or Public Act 101-0029)	DCEO	\$200,000	\$200,000	\$445,494	6/23/2020	Awarded / In-Progress
Unsewered Community – Village of Holiday Hills (Phase 1)	2020	Unsewered Communities Construction Grant Program	IEPA	\$3,495,600	\$3,495,600	\$6,700,000	12/31/2020	Awarded / In Progress
Lakemoor Lift Stations	2021	Capital Grant Line Item Appropriation (Public Act 101-0638, House Bill 0064)	DCEO	\$400,000	\$400,000	\$732,730	3/11/2021	Awarded / In-Progress
Unsewered Community – Village of Holiday Hills	2021	FEMA – Building Resilient Infrastructure and Communities (BRIC)	US Dept. of Homeland Security, FEMA	TBD	-	\$6,700,000	9/30/2021	Not Awarded
Unsewered Community – Village of Holiday Hills (Phase 1)	2022	McHenry County – Community Development Block Grant (CDBG)	McHenry County	\$200,000	\$100,000	\$7,287,500	1/4/2022	Awarded / In Progress
Unsewered Community – Village of Holiday Hills (Phase 1)	2022	McHenry County – ADVANCE McHenry County	McHenry County	\$2,905,080	-	\$7,287,500	1/22/2022	Scored 68/100. Needed 80 to advance. Will revise and resubmit.
Unsewered Facilities – Darrell Road Collection System – Phase 1A & 1B	2022	via Congressionally Directed Spending Request	U.S. Senator Tammy Duckworth	\$4,000,000	-	\$8,644.100	4/8/2022	Under Review

Continued on next page



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NORTHERN MORaine W R D

Project	Year	Program	Agency	Grant Requested	Expected Grant Amount	Project Amount	Date Applied	Status
Unsewered Community – Village of Holiday Hills / Le Villa Vaupell Sanitary Sewer Extension (Phase 2)	2022	via Congressionally Directed Spending Request	U.S. Senator Tammy Duckworth	\$2,500,000	-	\$10,851,000	4/8/2022	Under Review
WWTF Emergency Power Systems Replacement	2022	via Congressionally Directed Spending Request	U.S. Senator Tammy Duckworth	\$250,000	-	\$500,000	4/8/2022	Under Review
Unsewered Community – Village of Holiday Hills / Le Villa Vaupell Sanitary Sewer Extension (Phase 2)	2022	FY 2023 Interior, Environment, and Related Agencies CPF Request Form IL-14 (Google Form)	US House Representative Lauren Underwood	\$2,500,000	\$2,500,000	\$10,851,000	4/29/2022	Awarded / In-Progress
WWTF Emergency Power Systems Replacement	2022	via Congressionally Directed Spending Request	U.S. Senator Dick Durbin	\$250,000	\$250,000	\$500,000	5/1/2022	Awarded / In-Progress
Expected Grant Amount Total					\$6,945,600			



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Northern Moraine WRD - Septage Receiving Tracking
FY 2022-23



Month	Loads	Gallons	Revenue FY 22-23	Revenue FY 21-22	% Revenue Change
May-22	48	166,935	\$9,613.50	\$3,814.40	252%
Jun-22	59	202,830	\$11,541.30	\$3,610.80	320%
Jul-22	60	162,480	\$9,174.90	\$3,937.20	233%
Aug-22	55	202,750	\$11,490.30	\$6,839.10	168%
Sep-22				\$7,032.90	
Oct-22				\$8,858.70	
Nov-22				\$6,369.90	
Dec-22				\$4,916.40	
Jan-23				\$938.40	
Feb-23				\$2,529.60	
Mar-23				\$5,360.10	
Apr-23				\$7,466.40	
Total	222	734,995	\$41,820.00	\$61,673.90	68%

Date	Company Name	Gallons	Cost/Gal	Revenue	Time	Type
8/1/2022	Helmer	3600	Flat Rate	\$183.60	2:00 PM	Septic
8/1/2022	Helmer	3250	Flat Rate	\$183.60	12:25 PM	Septic
8/1/2022	Helmer	3600	Flat Rate	\$183.60	8:50 AM	Septic
8/1/2022	Weidner	3600	Flat Rate	\$204.00	9:30 AM	Septic
8/1/2022	Weidner	3800	Flat Rate	\$204.00	3:10 PM	Septic
8/2/2022	Weidner	3800	Flat Rate	\$204.00	9:20 AM	Septic
8/2/2022	Weidner	3700	Flat Rate	\$204.00	8:30 AM	Septic
8/3/2022	Helmer	3200	Flat Rate	\$183.60	7:20 AM	Septic
8/3/2022	Weidner	3500	Flat Rate	\$204.00	1:55 PM	Septic
8/4/2022	Weidner	3800	Flat Rate	\$204.00	8:45 AM	Septic
8/5/2022	Helmer	3500	Flat Rate	\$183.60	12:15 PM	Septic
8/5/2022	Helmer	2950	Flat Rate	\$183.60	7:45 AM	Septic
8/5/2022	Weidner	3000	Flat Rate	\$204.00	2:45 PM	Septic
8/5/2022	Weidner	3200	Flat Rate	\$204.00	9:40 AM	Septic
8/8/2022	Helmer	3400	Flat Rate	\$183.60	9:10 AM	Septic
8/8/2022	Weidner	3700	Flat Rate	\$204.00	8:50 AM	Septic
8/9/2022	Helmer	3600	Flat Rate	\$183.60	11:10 AM	Septic
8/9/2022	Weidner	3000	Flat Rate	\$204.00	8:40 AM	Septic
8/9/2022	Weidner	3000	Flat Rate	\$204.00	2:55 PM	Septic
8/10/2022	Helmer	3250	Flat Rate	\$183.60	8:00 AM	Septic
8/11/2022	Arrow Septic	3750	Flat Rate	\$178.50	9:40 AM	Septic
8/11/2022	Arrow Septic	3500	Flat Rate	\$178.50	12:35 PM	Septic
8/11/2022	Weidner	3500	Flat Rate	\$204.00	1:35 PM	Septic
8/11/2022	Weidner	3500	Flat Rate	\$204.00	9:20 AM	Septic
8/11/2022	Weidner	3500	Flat Rate	\$204.00	9:05 AM	Septic
8/11/2022	Weidner	3500	Flat Rate	\$204.00	8:40 AM	Septic
8/12/2022	Helmer	3000	Flat Rate	\$183.60	11:50 AM	Septic
8/15/2022	Helmer	3400	Flat Rate	\$183.60	10:40 AM	Septic
8/15/2022	Weidner	3600	Flat Rate	\$204.00	10:15 AM	Septic
8/16/2022	Helmer	3600	Flat Rate	\$183.60	1:00 PM	Septic
8/16/2022	Weidner	3500	Flat Rate	\$204.00	2:30 PM	Septic
8/16/2022	Weidner	3800	Flat Rate	\$204.00	9:50 AM	Septic
8/18/2022	Weidner	3700	Flat Rate	\$204.00	11:40 AM	Septic
8/19/2022	Weidner	3800	Flat Rate	\$204.00	3:30 PM	Septic
8/19/2022	Weidner	3500	Flat Rate	\$204.00	11:40 AM	Septic
8/19/2022	Weidner	3800	Flat Rate	\$204.00	8:45 AM	Septic
8/22/2022	Helmer	3600	Flat Rate	\$183.60	11:50 AM	Septic
8/22/2022	Helmer	3000	Flat Rate	\$183.60	2:40 PM	Septic
8/22/2022	Weidner	3500	Flat Rate	\$204.00	8:55 AM	Septic
8/23/2022	Helmer	3000	Flat Rate	\$183.60	8:45 AM	Septic
8/23/2022	Helmer	3500	Flat Rate	\$183.60	1:00 PM	Septic
8/24/2022	Weidner	3800	Flat Rate	\$204.00	12:10 PM	Septic
8/24/2022	Weidner	3400	Flat Rate	\$204.00	11:10 AM	Septic
8/24/2022	Weidner	3500	Flat Rate	\$204.00	9:00 AM	Septic
8/25/2022	Helmer	3000	Flat Rate	\$183.60	2:00 PM	Septic
8/25/2022	Helmer	3000	Flat Rate	\$183.60	11:45 AM	Septic
8/25/2022	Helmer	3000	Flat Rate	\$183.60	9:10 AM	Septic
8/25/2022	Weidner	3800	Flat Rate	\$204.00	8:50 AM	Septic
8/25/2022	Weidner	2800	Flat Rate	\$204.00	2:20 PM	Septic
8/26/2022	Arrow Septic	3250	Flat Rate	\$178.50	8:20 AM	Septic
8/26/2022	Helmer	3400	Flat Rate	\$183.60	3:00 PM	Septic
8/26/2022	Weidner	3200	Flat Rate	\$183.60	12:50 PM	Septic
8/29/2022	Helmer	3000	Flat Rate	\$183.60	11:40 AM	Septic
8/29/2022	Weidner	3500	Flat Rate	\$204.00	12:50 PM	Septic
8/30/2022	Weidner	3800	Flat Rate	\$204.00	1:40 PM	Septic
8/30/2022	Weidner	3800	Flat Rate	\$204.00	1:00 PM	Septic
8/30/2022	Weidner	3800	Flat Rate	\$204.00	9:50 AM	Septic
8/31/2022	Helmer	3000	Flat Rate	\$183.60	7:40 AM	Septic
8/31/2022	Weidner	3700	Flat Rate	\$204.00	1:40 PM	Septic



NMWRD August 2022 Operations Report

September 8th, 2021

Prepared by: Luke Markko, Superintendent

Wastewater Operator Position – NMWRD Operations staff are happy to welcome Drew Darlington to the team. Drew comes to us with experience in sanitary sewer rehabilitation and pipeline inspection. We look forward to getting him behind the wheel of our robotic televising camera to inspect the 80 miles of sanitary sewer in the District's service area. Drew is the second of two recent hires that have occurred this summer as the national labor force continues to experience a reshuffling of the deck. A lot of time and effort is going into getting both Drew and our other recent hire, Brett Ladd, exposed to and trained in the operation and maintenance of the District's treatment facility, collection system, in addition to all of the tools and equipment employed in those tasks.

Laboratory Technician / Operator Position – A position combining both the duties of the laboratory technician and those of a wastewater operator has been posted and we have seen several candidates apply and go through the interview process. At the time of this report being written, we have an offer extended to a potential candidate. There will be more to come as filling this position progresses.

Wegner Rd. Storm Sewer Project – I am happy to report that the Wegner Rd. Storm Sewer Project has been completed by Nunda Township without incident involving critical District infrastructure in extremely close proximity to the underground excavations and installations that occurred. The project, as the name implies, involved storm sewer installations on Wegner Rd. in Lakemoor between Fritzsche Rd. and Sheridan Rd. The significance of the project to the District was that the installations were occurring in close proximity to the force main exiting Lift Station #7 which is one of two force mains carrying the entirety of the wastewater flowing from Lakemoor. Operations staff monitored the project closely from start to finish and maintained contact with the contractors performing the work and staff from Nunda Township to ensure the project was completed without any negative impacts to District infrastructure.



Storm sewer crossing below force main.



Storm sewer manhole next to force main.



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Screen Channel Upgrades – District staff will be meeting with TAI and Manusos General Contracting to review installation of a new bar screen at the treatment plant headworks. This will be replacing the old screener that has been in place since 1998 and has reached the end of its useful life. The project will require bypass pumping around the headworks to allow the work to be completed. The work is currently anticipated to be scheduled for the end of September or early October. The bypass of the treatment plant headworks presents a rare opportunity in that the raw pumps will not be in operation, allowing us to replace valves upstream and downstream of the pumps while the bypass is occurring. These valves date back to 1978 and the intake isolation valve for Raw Pump #1 has broken. We are awaiting cost estimates to have the valves replaced to see if we can capitalize on the opportunity the bypass presents and have the valves replaced at this time. Additionally we have ordered the replacement valves so that they can be on hand and ready to go should we be able to capitalize on this opportunity or pursue the replacement in the future if necessary.

Treatment Plant Emergency Generator – This item has been a topic far too often in recent reports. District staff continue to work towards grant funding of \$250,000 for the District to use in replacement of this generator that has been in service since 1998. This unit has seen frequent repairs over the last several years. With the Screen Channel Upgrades Project, we will be relocating the bulk diesel storage tank that currently sits near the digesters closer to the generator. This will allow for removal of a “day-tank” located inside the Control Building that serves as an intermediate tank between the bulk tank and generator. The underground fuel line that connects the day tank to the generator has failed, prompting the installation of a temporary over-land fuel line. The relocation of the bulk tank will provide a much simpler arrangement until the generator is replaced.



Generator in foreground with bulk tank in the distance.



Removal of day-tank is needed for Electrical Upgrades project.





NORTHERN MORaine W R D

Holiday Hills Construction Observations – For the period between 8/19 and 8/29 I served as an interim construction observer for the Holiday Hills project to ensure the installations of the new infrastructure met District standards and specifications, in addition to tracking quantities of materials used during my brief period of observation. You will find a far more detailed report on the construction activities in the Engineering Report, however, I have a newfound appreciation for the attention to detail that has been provided by Michael Pepin who was hired by the District to oversee this project as a temporary hire and our own Staff Engineer, Joe Lapastora, who has now taken over this responsibility. This is an all-day affair requiring constant communication with three separate construction crews. There are two crews installing gravity-main sewers and tees for service connections, one of which is additionally installing a new force main that will serve as a conduit exiting what will be the District's 24th lift station, in addition to keeping track of the construction progress that is occurring at the site of the aforementioned lift station. This involves an excavation to accommodate a wet well 35 feet deep, a valve vault structure, meter vault structure, and a building to house the lift station control center and backup generator. There is a lot going on in Holiday Hills. Hats off to Mike Pepin, and Joe Lapastora for monitoring this immense project on the District's behalf!



Sheet piles being installed to protect wet well excavation.



Manhole structure installation at Holiday Hills.

Camp NOMO – Our summer intern, Jonessa Hass, has moved back home with the beginning of the fall semester. That has left us with an empty RV that provided a unique yet convenient summer home for her during her internship with the District at a time when the short-term housing market provided little to no options. We are repurposing the RV to serve as a mobile construction trailer for the Holiday Hills Project. It has been relocated to the site and repurposed as a remote workspace as the project continues.





NORTHERN MORaine W R D

COVID Surveillance Data – Below you can find the most recent data for surveillance sampling and testing for SARS-CoV-2. This shows a trend in gene copies of SARS-CoV-2 per liter of wastewater entering the District's treatment facility.

NORTHERN MORaine WW RECLAMATION DIST WWTP (McHenry County) - Wastewater Report, August 2022

LOCATION: NORTHERN MORaine WW RECLAMATION DIST WWTP

Catchment Information	
Population Served	15,000
NPDES	IL0031933
zipcode	60042
IL Covid Region	9

SARS-COV-2 LEVELS IN WASTEWATER

Wastewater is analyzed using digital PCR (dPCR) to determine the concentration of the SARS-CoV-2 virus in a sample. The nucleocapsid protein (N) gene of the virus is targeted in the assay, and results are reported in gene copies per liter of starting wastewater.

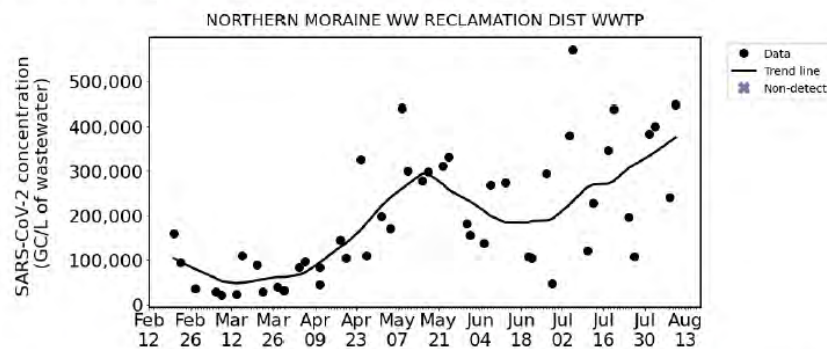


Figure 1. Time series plot of SARS-CoV-2 viral concentrations in gene copies per liter (GC/L) of wastewater.

SAMPLING RESULTS - LAST 8 SAMPLES

Date	GC/L wastewater
2022-08-10	447,000
2022-08-08	241,800
2022-08-03	399,000
2022-08-01	383,925



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NORTHERN MORaine **W R D**

NMWRD Engineering Report

Date: September 8th, 2022

Prepared by: Joe Lapastora, E.I.T. – Staff Engineer

Holiday Hills / Le Villa Vaupell Sanitary Sewer Extension – Phase 1 (Nunda):

[Project Update] – Significant construction efforts continued through the month of August as the general contractor (Trine) continued to make steady progress on both the sewer running South on Holiday Drive and for the sewer running East on Sunset Drive. Due to increased construction activity that occurred at the project site through last month, Trine deployed three (3) crews to handle all the work. Crew 1 handled the sanitary sewer installation along Holiday Drive while Crew 2 handled the sanitary sewer installation along Sunset Drive. Finally, Crew 3 was brought in to handle all the work associated with the installation of three (3) structures at the lift station site. Perhaps the biggest progress that was made since last month's Engineering Report project update was the installation of the valve vault, metering vault, and wet well structures at the Lift Station site in early September. Additional work performed during the month of August included work associated with sanitary pipe and manhole installations, lateral installations, clearing/grubbing, and tree removal. District Construction Inspector / Resident Engineer, Mike Pepin, was onsite to handle resident interactions, coordinate preferred stub locations with homeowners, track quantities and track construction progress through his end date in mid-August. When Mr. Pepin's time with the District ended, District Superintendent, Luke Markko, stepped up to help cover Mike's duties for a 1-week stretch immediately following Mike's departure before District Staff Engineer, Joe Lapastora, returned in late August to replace Luke as the Districts Inspector/RE for the remainder of the project. Mr. Markko seamlessly covered the project site and all responsibilities in Mike's and Joe's absences and a smooth transition occurred from Mike to Luke and from Luke to Joe. Other notable progress observed in August included, continued weekly construction meetings, various loan/grant deliverables were completed and provided to the IEPA, and continued monthly progress on submittal review/response by Engineer and Contractor was performed. Significant construction efforts are expected to continue for the next few months.





NORTHERN MORaine W R D



Crew 1 progress along Holiday Drive



Crew 2 progress along Sunset Drive



Excavated wet well pit, prior to structure install.



Large crane used for structure(s) installation.



Wet well structure install progress.



Meter Vault (front) and Valve Vault (back).



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NORTHERN MORaine W R D

Control Building Electrical:

[Project Update] – The District previously entered into a grant agreement with IL DCEO for a grant amount totalling \$200,000 for this project. The District continues to submit all grant reports (Periodic Performance Report & Periodic Financial Report) to the IEPA with all reports submitted to date receiving approval by our IEPA grant manager. Through the month of August, the District continued to work through the process of resolving the contractual disputes that were covered in June’s Engineering Report. An abeyance request was issued to the Performance Bond Surety, Fidelity and Deposit Company of Maryland on July 14th to which a response was provided the following day agreeing to the abeyance of the claim that the District initiated. Through continued correspondence during the month of August between the District, the Engineer (TAI), and the Contractor Pieper Electric Inc. (PEI), the District ultimately agreed to extend the contract time. Based on the latest estimated equipment ship date of March 1st, 2023 for a critical electrical component (Siemens switchgear) and approximate installation date of March 6th, 2023, the District agreed to extend the contract time 63 days from March 6th, 2023, less 77 days associated with submittal delay. Therefore, the final completion date will be February 20, 2023. Note that liquidated damages beyond the final completion date will be imposed per the contract terms which will be applied to the final contract amount. Pieper accepted the terms of the contract extension and TAI requested Pieper provide an updated schedule. Upon receipt of the updated schedule, TAI will issue a formal change order to extend the contract time. Additional updates to be provided on next month’s report.

Phosphorous Discharge Optimization Plan:

[Project Update] – District Engineering Intern, Jonessa Haas, was tasked with setting up a sampling/testing regiment to continue the phosphorous testing related to the District’s PDOP during her summer internship with the District. With a refined Standard Operating Procedure (SOP), Jonessa performed various tests starting in mid-July on the days that Emily was not in the lab and continued to do so through her end date in August. When Jonessa’s summer internship with the District ended at the end of August, testing responsibilities were handed off to District Lab Technician, Emily Lecuyer, to continue with the testing panel. Per Special Condition 20 of the District’s National Pollutant Discharge Elimination System (NPDES) Permit, the District is required to provide annual progress reports to the IEPA and the data obtained from this testing will be used in annual report submissions. Note that this will be an ongoing evaluation, as dictated by our NPDES permit to ensure we are taking the necessary steps to meet the 0.5 mg/L Total P limit that will be mandated by 2030.

Darrell Road Phase 1A – Headworks:

[Project Update] – This project is dependent on grant funding and has no foreseeable public bid date.



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Screen Channel Upgrades

[Project Update] – The District purchased a Headworks brand MS2 bar screen in April 2020 and requested a proposal for bidding services from TAI in April 2022. With the “Darrell Road Phase 1A – Headworks” Project not anticipated for a few years, the District decided to move forward with the installation of the bar screen to allow for the utilization of two (2) functioning headwork screener channels without having to wait for the “Darrell Road Phase 1A – Headworks” Project. The public notice was issued in early-May with a Bid Opening held on June 8th. The District received a recommendation to award the contract to the lowest responsible, responsive bidder, Manusos General Contracting (MGC), from TAI on June 10th. The notice of award was issued on June 27th and a pre-construction meeting was held on August 11th, where all parties met to determine the appropriate path forward, keeping the potential setbacks associated with the Control Building Electrical project in mind. A project start date is anticipated in late September or early October. Additional updates to be provided on next month’s report.

Woodman’s Lift Station and Sanitary Sewer Additions (Lakemoor):

[Project Update] – This project is in the three (3) year maintenance period which was set to close on February 11, 2023. The District continues to work with Vic Filippini to wrap up the LOC documents that coincide with the closure of the maintenance period. Additional updates to be provided on next month’s report.

Lakemoor Commons Outlot 5B (Lakemoor):

[Project Update] – Lakemoor Commons Lot 5B construction is complete which includes four (4) separate buildings. Chipotle (Building A), Starbucks (Building D), Sports Clips and Asurian Tech Repair (both Building B) are confirmed tenants while Building C remains untenanted. The District is still looking to close out the Escrow account associated with the Lakemoor Commons Outlot 5B project, however, the District will not return remaining funds until accurate as-builts are received.

Buona Beef Restaurant (Lakemoor):

[Project Update] – All sanitary related construction and testing was completed summer 2021. All sanitary sewer infrastructure was approved in February 2022 and as-builts have been received. This project update section will remain active while the District works through the water meter reading issues associated with Rainbow Cone / Buona Beef. See the next section for more details.





Rainbow Cone at Buona Beef Site (Lakemoor):

[Project Update] – Rainbow Cone held its grand opening on Monday, May 16th and the District has continued to monitor water usage observed at Buona Beef / Rainbow Cone to ensure that this development does not exceed its permitted PE. The District has suspected inaccurate water meter readings due to abnormally high readings since May. District Clerk, Debi Martin, provided a summary of the District's suspicions to both the Village of Lakemoor along with the owner of Buona Beef and Rainbow Cone. Per recent conversations with the business owner, the Village has been unsuccessful in resolving the water meter issue. The District will continue to monitor water meter readings for the next few months to ensure we are receiving accurate readings, and in turn, that we are billing appropriately.

Dollar General (Island Lake):

[Project Update] – Engineering Intern, Jonessa Haas, performed construction observations from early July to late August for this project while District Staff Engineer, Joe Lapastora, assisted on an as-needed basis. All sanitary sewer related construction is complete and the District did not require any testing for the service line installation. The lone item the District is waiting for are construction record drawings which are expected in mid-September. A grand opening was held in late August and the store is now open to the public. This shall mark the last project update section for this project.

Taco Bell Restaurant – Lakemoor Commons Outlot 2A (Lakemoor):

[Project Update] – In mid-July, the District received notification that sanitary sewer related construction would commence at the Taco Bell project site. Engineering Intern, Jonessa Haas, performed construction observations from mid-July to early August for this project while District Staff Engineer, Joe Lapastora, assisted on an as-needed basis. All sanitary sewer related construction is complete and the District did not require any testing for the service line installation. The lone item the District is waiting for are construction record drawings which are not expected until construction is complete in a few months.

In addition to the to the above projects, the following engineering related work is also being performed;

- Both engineering interns ended their summer internships at the end of August and I am very pleased with the work put forth by both Obai and Jonessa. Although the summer internships ended, the District retained Jonessa Haas to continue with a Fall internship in a virtual capacity. The District will also consider bringing Obai back on in a virtual capacity with a more limited role. These continued internships are extremely valuable in that they will allow District Staff Engineer, Joe Lapastora, to offload routine engineering tasks while my focus shifts to Holiday Hills RE / Inspector.





NORTHERN MORAINÉ W R D

DELINQUENT ACCOUNTS RECAP FOR August 2022

Revised: 9/08/22 by Debi Martin, District Clerk

\$150-\$300

143 Active Accounts

Island Lake – **92** customers
92 Notices of Delinquency
Lakemoor – **35** customers
34 Notices of Delinquency, 1 payment agreement
Port Barrington – **16** customers
11 Notices of Delinquency, 4 Final Notice of Delinquency, 1 Sewer Disconnection Notice

\$301-500

50 Active Accounts

Island Lake – **26** customers
26 Liens – 22 Water Shut Off Notices, 1 Final Water Shut Off Notice, 1 payment agreement,
2 Final Notices of Delinquency
Lakemoor – **24** customers
24 Liens – 10 Water Shut Off Notices, 6 Sewer Disconnection Notices, 6 Final Notices of
Delinquency, 1 Final Water Shut Off Notice, 1 payment agreement

\$501-\$1000

8 Active Accounts

Island Lake – **1** customer
1 lien – 1 with water off
Lakemoor – **4** customers
4 liens – 1 with water off, 2 to be disconnected from sewer, 1 selling
Port Barrington – **3** customers
3 Liens - 2 to be disconnected from sewer, 1 Sewer Disconnection Notice

\$1001 and up

4 Active Accounts

Island Lake – **1** customer
1 lien – 1 with water off
Lakemoor – **3** customers
3 liens – 3 to be disconnected from sewer

Delinquent Accounts total (active and inactive customers): **\$44,719.36** (\$11,068.59 inactive accts)

September 2021's report: **\$42,594.56**

September 2020's report: **\$47,568.15**

MONTHLY ACTIVITY:

4804 Monthly Bills mailed 9/01/22 (for Aug service)	137 Notices of Delinquency to be mailed 9/08/22
428 Bills <u>not</u> mailed – customers prepaid on their accounts	12 Final Notices of Delinquency to be mailed 9/08/22
32 Water Shut Off Notices mailed 9/08/22	16 Real Estate closings for August 2022
8 Sewer Disconnection Notices to be mailed 9/08/22	35 Liens filed in August
25 Liens released in August	2 Final Water Shut Off Notice mailed 9/08/22



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NORTHERN MORaine **W R D**

AGENDA ITEM # 10A

<u>Meeting Date:</u>	September 13, 2022
<u>Item:</u>	Acceptance of the Annual Audit
<u>Staff Recommendation:</u>	Motion to Accept the Annual Audit as presented by Lauterbach & Amen, LLP for the Fiscal year ended on April 30, 2022
<u>Staff Contact:</u>	Mohammed M. Haque, District Manager

Background:

Lauterbach & Amen, LLP have completed the annual audit of the District's financial statements for the fiscal year ended April 30, 2022. This was their fourth year preparing the District's audit and incorporated the aggregation of our Funds from a few years back. Given their familiarity with our financials, the process was smooth, with the exception of a delay that prevented them from producing the audit for the August board meeting. Once approved, we can file our audit in time for the October submission deadlines to the State.

Recommendation

It is the District Manager's recommendation that the board accept the Annual Audit for the Fiscal year ended April 30, 2022

Votes Required to Pass

Simple Majority via a Roll Call Vote



NORTHERN MORaine
WASTEWATER RECLAMATION
DISTRICT, ILLINOIS

MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED
APRIL 30, 2022



September 6, 2022

Members of the Board of Trustees
Northern Moraine Wastewater Reclamation District
Island Lake, Illinois

In planning and performing our audit of the financial statements of the Northern Moraine Wastewater Reclamation District, Illinois, for the year ended April 30, 2022, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board of Trustees and senior management of the Northern Moraine Wastewater Reclamation District, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

PRIOR RECOMMENDATION

1. GASB STATEMENT NO. 87 LEASES

Comment

In June 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 87, *Leases*, which provides guidance regarding the information needs of financial statement users by improving accounting and financial reporting for leases by governments. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. In accordance with GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, which was issued as temporary relieve to governments and other stakeholders in light of the COVID-19 pandemic, GASB Statement No. 87, *Leases* is applicable to the District's financial statements for the year ended April 30, 2023.

Recommendation

Lauterbach & Amen, LLP will work directly with the District to review the new lease criteria in conjunction with the District's current leases to determine the appropriate financial reporting for these activities under GASB Statement No. 87.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

Management acknowledges this comment and will work with Lauterbach & Amen, LLP to implement by April 30, 2023, as required by GASB.



September 6, 2022

Members of the Board of Trustees
Northern Moraine Wastewater Reclamation District
Island Lake, Illinois

We have audited the financial statements of the business-type activities of the Northern Moraine Wastewater Reclamation District, Illinois for the year ended April 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 6, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended April 30, 2022. We noted no transactions entered into by the District 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 estimates affecting the business-type activities' financial statements were:

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets and the net pension liability is based on estimated assumptions used by the actuary. We evaluated the key factors and assumptions used to develop the depreciation expense and the net pension liability estimates 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.

Significant Audit Findings – Continued

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. Any material misstatements detected as a result of audit procedures were corrected by management.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 6, 2022.

Management Consultations with Other Independent Auditors

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 District'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 District'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 the 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.

We were engaged to report on the other supplementary information and supplemental schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restrictions on Use

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

We wish to express our gratitude to the Board of Trustees and staff (in particular the Finance Department) of the Northern Moraine Wastewater Reclamation District, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

NORTHERN MORaine
WASTEWATER RECLAMATION
DISTRICT, ILLINOIS

ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
APRIL 30, 2022

NORTHERN MORAINES WASTEWATER RECLAMATION DISTRICT, ILLINOIS

TABLE OF CONTENTS

PAGE

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	5
FINANCIAL STATEMENTS	
Statement of Net Position	12
Statement of Revenue, Expenses and Changes in Net Position	13
Statement of Cash Flows	14
Notes to Financial Statements	15
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Employer Contributions	
Illinois Municipal Retirement Fund	32
Schedule of Changes in the Employer's Net Pension Liability	
Illinois Municipal Retirement Fund	33
OTHER SUPPLEMENTARY INFORMATION	
Statement of Net Position – Sewerage Subfunds	35
Statement of Changes in Net Position – Sewerage Subfunds	36
Schedule of Operating Expenses and Nonoperating Expenses – Budget and Actual	37
SUPPLEMENTAL SCHEDULES	
Schedule of Assessed Valuations, Extended Tax Rates, Percentage	
Allocation and Amounts by Fund – Last Three Tax Levy Years	40
Schedule of Property Tax Extensions – Last Three Tax Levy Years	41

FINANCIAL SECTION

This section includes:

- Independent Auditors' Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Other Supplementary Information
- Supplemental Schedules

INDEPENDENT AUDITORS' REPORT

This section includes the opinion of the District's independent auditing firm.



INDEPENDENT AUDITOR'S REPORT

September 6, 2022

Members of the Board of Trustees
Northern Moraine Wastewater Reclamation District
Island Lake, Illinois

Opinions

We have audited the accompanying financial statements of the business-type activities, and the aggregate remaining fund information of the Northern Moraine Wastewater Reclamation District, Illinois, as of and for the year ended April 30, 2022, and the related notes to the financial statements, which collectively comprise the District'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 business-type activities, and the aggregate remaining fund information of the Northern Moraine Wastewater Reclamation District, Illinois, as of April 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof 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 District, 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 District'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 District'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 District'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, as listed in the table of contents, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Northern Moraine Wastewater Reclamation District, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, other supplementary information and supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Lauterbach & Amen, LLP
LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

NORTHERN MORAINÉ WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Management's Discussion and Analysis April 30, 2022

Our discussion and analysis of the Northern Moraine Wastewater Reclamation District's financial performance provides an overview of the District's financial activities for the fiscal year ended April 30, 2022.

FINANCIAL HIGHLIGHTS

- The District's net position decreased by \$658,474 as a result of this year's operations.
- During the year, revenues totaled \$3,922,730, while expenses totaled \$4,581,204, resulting in a decrease to net position of \$658,474.
- The District's net position totaled \$42,163,043 on April 30, 2022, which includes \$39,072,709 net investment in capital assets, \$1,022,674 subject to external restrictions, and \$2,067,660 unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.

BASIC FINANCIAL STATEMENTS

Our basic financial statements are prepared using proprietary fund (enterprise fund) accounting that uses the same basis of accounting as private-sector business enterprises. The District is reported under one enterprise fund. Under this method of accounting, an economic resources measurement focus and an accrual basis of accounting are used. Revenue is recorded when earned and expenses are recorded when incurred. The basic financial statements include a statement of net position, a statement of revenues, expenses, and changes in net position, and a statement of cash flows. These are followed by notes to the financial statements. In addition to the basic financial statements, this report also contains required supplementary information, certain supplemental data, and other information that is useful in understanding the overall operations of the District.

The statement of net position presents information on the assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference between the four 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 District is improving or deteriorating.

The statement of revenues, expenses, and changes in net position reports the operating revenues and expenses and non-operating revenue and expenses of the District for the fiscal year with the difference - the net income or loss - being combined with any capital contributions to determine the net change in position for the fiscal year. That change combined with last year-end net position total reconciles to the net position total at the end of this fiscal year.

The statement of cash flows reports cash and cash equivalent activities for the fiscal year resulting from operating activities, noncapital financing activities, capital and related financing activities and investing activities. The net result of these activities added to the beginning of the year cash balance reconciles to the cash and cash equivalents balance at the end of the current fiscal year. Contrary to the other basic financial statements, this statement is prepared on a cash basis.

NORTHERN MORAIN WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Management's Discussion and Analysis April 30, 2022

OTHER INFORMATION

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's IMRF employee pension obligation.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the District, assets/deferred outflows exceeded liabilities/deferred inflows by \$42,163,043.

	Net Position					
	Governmental		Business-type		Total	
	Activities		Activities			
	2022	2021	2022	2021	2022	2021
Current and Other Assets	\$ -	-	3,387,442	3,020,089	3,387,442	3,020,089
Capital Assets	-	-	42,432,709	43,816,467	42,432,709	43,816,467
Total Assets	-	-	45,820,151	46,836,556	45,820,151	46,836,556
Deferred Outflows	-	-	293,363	301,442	293,363	301,442
Total Assets/Deferred Outflows	-	-	46,113,514	47,137,998	46,113,514	47,137,998
Long-Term Debt	-	-	3,210,306	3,607,826	3,210,306	3,607,826
Other Liabilities	-	-	596,644	570,743	596,644	570,743
Total Liabilities	-	-	3,806,950	4,178,569	3,806,950	4,178,569
Deferred Inflows	-	-	143,521	137,912	143,521	137,912
Total Liabilities/Deferred Inflows	-	-	3,950,471	4,316,481	3,950,471	4,316,481
Net Position						
Net Investment in Capital Assets	-	-	39,072,709	40,076,467	39,072,709	40,076,467
Restricted	-	-	1,022,674	158,959	1,022,674	158,959
Unrestricted	-	-	2,067,660	2,586,091	2,067,660	2,586,091
Total Net Position	-	-	42,163,043	42,821,517	42,163,043	42,821,517

A large portion of the District's net position, \$39,072,709 or 93 percent, reflects its investment in capital assets (for example, land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$1,022,674 or 2 percent, of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining 5 percent, or \$2,067,660, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

NORTHERN MORAINÉ WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Management's Discussion and Analysis April 30, 2022

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

	Change in Net Position					
	Governmental		Business-Type		Total	
	Activities		Activities			
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues						
Charges for Services	\$ -	-	3,820,162	2,912,953	3,820,162	2,912,953
Capital Grants/Contrib.	-	-	-	108,220	-	108,220
General Revenues						
Property Taxes	-	-	98,321	120,461	98,321	120,461
Replacement Taxes	-	-	3,902	1,248	3,902	1,248
Interest Income	-	-	345	2,807	345	2,807
Total Revenues	-	-	3,922,730	3,145,689	3,922,730	3,145,689
Expenses						
Sewerage	-	-	4,581,204	4,080,303	4,581,204	4,080,303
Change in Net Position Before Transfers	-	-	(658,474)	(934,614)	(658,474)	(934,614)
Transfers	-	(375,174)	-	375,174	-	-
Change in Net Position	-	(375,174)	(658,474)	(559,440)	(658,474)	(934,614)
Net Position - Beginning	-	375,174	42,821,517	43,380,957	42,821,517	43,756,131
Net Position - Ending	-	-	42,163,043	42,821,517	42,163,043	42,821,517

There was no activity in the governmental activities due to the closing of the governmental activities into the business-type activities at April 30, 2021.

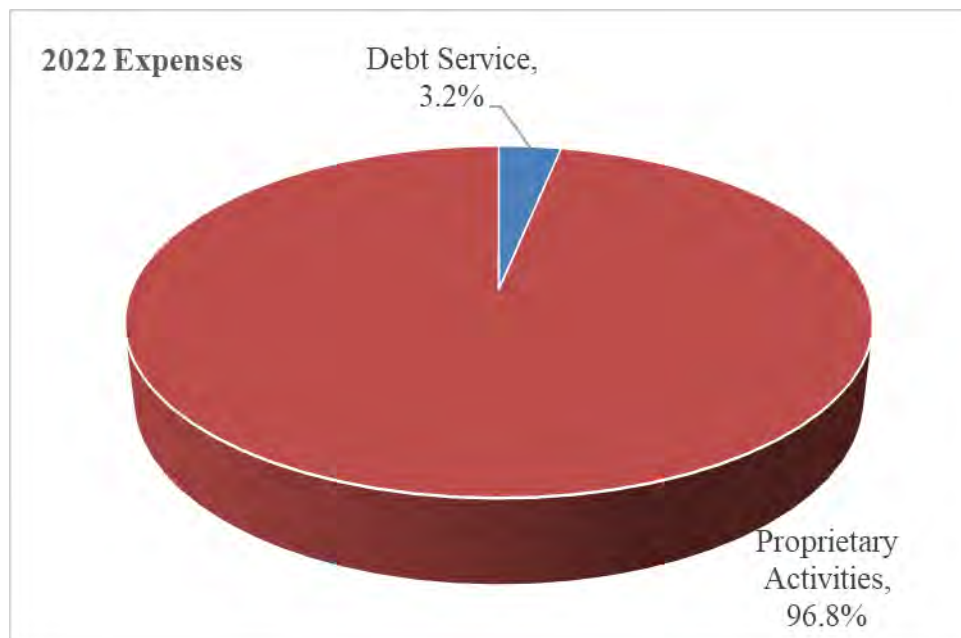
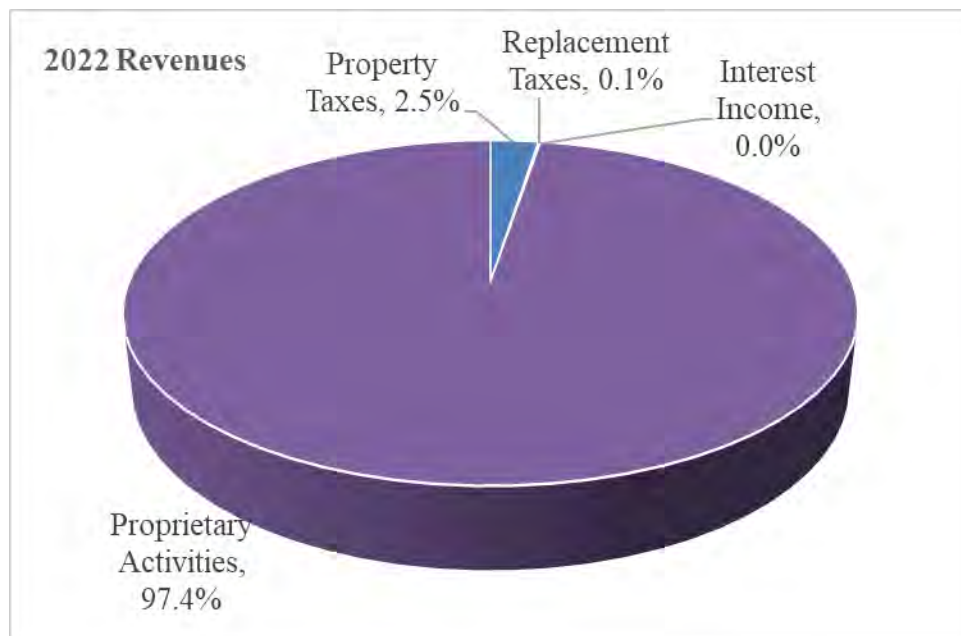
Net position of business-type activities decreased by 2 percent (\$42,163,043 in 2022 compared to \$42,821,517 in 2021).

NORTHERN MORAINÉ WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Management's Discussion and Analysis April 30, 2022

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

Revenues for the District totaled \$3,922,730, while the cost of all functions totaled \$4,581,204. This results in a deficit of \$658,474. In 2021, expenses of \$4,080,303 exceeded revenues of \$3,145,689, resulting in a deficit of \$934,614. The decrease in 2022 was due in large part to increased personnel, contractual and maintenance related costs during the year.



NORTHERN MORAINÉ WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Management's Discussion and Analysis April 30, 2022

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets as of April 30, 2022 was \$42,432,709 (net of accumulated depreciation). This investment in capital assets includes land, construction on progress, buildings and improvements, system infrastructure, and equipment and furniture.

	Capital Assets - Net of Depreciation	
	Business-type	
	Activities	
	2022	2021
Land	\$ 1,076,505	1,076,505
Construction in Progress	144,042	740,856
Building and Improvements	1,918,563	1,343,842
System Infrastructure	37,472,061	38,676,205
Equipment and Furniture	1,821,538	1,979,059
Total	42,432,709	43,816,467

Additional information on the District's capital assets can be found in Note 3 of this report.

Debt Administration

At year-end, the District had total outstanding bonded debt of \$3,360,000 as compared to \$3,740,000 the previous year, a decrease of 10 percent. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding	
	Business-type	
	Activities	
	2022	2021
General Obligation Alternate Revenue Bonds	\$ 3,360,000	3,740,000

Additional information on the District's long-term debt can be found in Note 3 of this report.

NORTHERN MORAINÉ WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Management's Discussion and Analysis April 30, 2022

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Board considered the following factor in preparing the budget and appropriations ordinance for the District, which was adopted for the 2022-2023 fiscal year:

- The equalized assessed valuation (EAV) for the District for 2021 is \$336,079,627. This represents an increase in EAV of \$11,826,043 in comparison with the prior year.

The District's elected and appointed officials considered many factors when setting the fiscal-year 2023 budget, including tax rates, and fees that will be charged for its various activities. One of those factors is the economy. The District is faced with a similar economic environment as many of the other local municipalities are faced with, including inflation, unemployment rates, and the effects of the global health emergency from COVID-19.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to the District Manager, Northern Moraine Wastewater Reclamation District, P.O. Box 240, Island Lake, Illinois 60042.

FINANCIAL STATEMENTS

NORTHERN MORAINÉ WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Statement of Net Position

April 30, 2022

ASSETS	
Current Assets	
Cash and Investments	\$ 2,612,296
Cash at Paying Agent	423,936
Receivables - Net of Allowances	
Property Taxes	91,219
Accounts	259,991
Total Current Assets	<u>3,387,442</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	1,220,547
Depreciable	56,788,060
Accumulated Depreciation	<u>(15,575,898)</u>
Total Noncurrent Assets	<u>42,432,709</u>
Total Assets	<u>45,820,151</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	<u>293,363</u>
Total Assets and Deferred Outflows of Resources	<u>46,113,514</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	160,418
Accrued Payroll	6,122
Accrued Interest Payable	33,936
Compensated Absences	6,168
Alternate Revenue Bonds Payable	<u>390,000</u>
Total Current Liabilities	<u>596,644</u>
Noncurrent Liabilities	
Compensated Absences	24,671
Net Pension Liability - IMRF	215,635
Alternate Revenue Bonds Payable - Net	<u>2,970,000</u>
Total Noncurrent Liabilities	<u>3,210,306</u>
Total Liabilities	<u>3,806,950</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	91,219
Deferred Items - IMRF	<u>52,302</u>
Total Deferred Inflows of Resources	<u>143,521</u>
Total Liabilities and Deferred Inflows of Resources	<u>3,950,471</u>
NET POSITION	
Net Investment in Capital Assets	39,072,709
Restricted - Capital Improvements	1,022,674
Unrestricted	<u>2,067,660</u>
Total Net Position	<u>42,163,043</u>

The notes to the financial statements are an integral part of this statement.

NORTHERN MORAINÉ WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Statement of Revenues, Expenses and Changes in Net Position For the Fiscal Year Ended April 30, 2022

Operating Revenues	
Charges for Services	
Sewer Charges	\$ 3,643,500
Penalties	75,873
Permit Fees	4,000
Miscellaneous	96,789
Total Operating Revenues	<u>3,820,162</u>
Operating Expenses	
Personal Services	1,033,023
Contractual Services	781,506
Commodities	199,529
Other	95,989
Capital	573,792
Total Operating Expenses	<u>2,683,839</u>
Operating Income Before Depreciation	1,136,323
Depreciation	<u>1,829,792</u>
Operating (Loss)	<u>(693,469)</u>
Nonoperating Revenues (Expenses)	
Property Taxes	98,321
Replacement Taxes	3,902
Interest Income	345
Interest Expense and Fees	(67,573)
	<u>34,995</u>
Change in Net Position	(658,474)
Net Position - Beginning	<u>42,821,517</u>
Net Position - Ending	<u><u>42,163,043</u></u>

The notes to the financial statements are an integral part of this statement.

NORTHERN MORAINÉ WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Statement of Cash Flows

For the Fiscal Year Ended April 30, 2022

Cash Flows from Operating Activities	
Receipts from Customers and Users	\$ 3,817,529
Payments to Suppliers	(1,636,826)
Payments to Employees	(1,033,023)
	<u>1,147,680</u>
Cash Flows from Noncapital Financing Related Activities	
Property Taxes	98,321
Replacement Taxes	3,902
	<u>102,223</u>
Cash Flows from Capital and Related Financing activities	
Principal Payment	(380,000)
Bond Interest and Fees	(67,573)
Purchase of Capital Assets	(446,034)
	<u>(893,607)</u>
Cash Flows from Investing Activities	
Interest Received	345
	<u>345</u>
Net Change in Cash and Cash Equivalents	356,641
Cash and Cash Equivalents - Beginning	<u>2,679,591</u>
Cash and Cash Equivalents - Ending	<u><u>3,036,232</u></u>
Reconciliation of Operating Income to Net Cash	
Provided (Used) by Operating Activities	
Operating (Loss)	(693,469)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation Expense	1,829,792
(Increase) Decrease in Current Assets	(2,633)
Increase (Decrease) in Current Liabilities	13,990
	<u>1,147,680</u>
Net Cash Provided by Operating Activities	<u><u>1,147,680</u></u>

The notes to the financial statements are an integral part of this statement.

NORTHERN MORAIN WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Northern Moraine Wastewater Reclamation District (the District) of Illinois is duly organized and existing under the provisions of the laws of the State of Illinois. The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the District's accounting policies established in GAAP and used by the District are described below.

REPORTING ENTITY

In determining the financial reporting entity, the District complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus – an Amendment of GASB Statements No. 14 and No. 34," and includes all component units that have a significant operational or financial relationship with the District. Based upon the criteria set forth in the GASB Statement No. 61, there are no component units included in the reporting entity.

BASIS OF PRESENTATION

In the Statement of Net Position, the District's activities are reported on a full accrual, economic resources basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term obligations/deferred inflows.

The District uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

The District utilizes a single proprietary fund. Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to outside parties.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

All proprietary funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

NORTHERN MORAIN WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued

Basis of Accounting

The District's basic financial statements are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District are charges to customers for services. Operating expenses include the cost of services, administrative expenses, and depreciation and amortization on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are user fees, accrued interest and contracts. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION/FUND BALANCES

Cash and Investments

For purpose of the Statement of Net Position, the District's cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. For the purpose of the proprietary funds' Statement of Cash Flows, cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. 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. All of the District's investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

NORTHERN MORAIN WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Notes to the Financial Statements
April 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION/FUND BALANCES – Continued

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Business-type activities report property taxes and program fees as their major receivables.

Capital Assets

Capital assets purchased or acquired with an original cost of \$100 or more, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs. Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Building and Improvements	5 - 40 Years
System Infrastructure	10 - 40 Years
Equipment and Furniture	5 - 20 Years

Compensated Absences

The District accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as “terminal leave” prior to retirement. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements.

NORTHERN MORAIN WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION/FUND BALANCES – Continued

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. 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 reported as expenses at the time of issuance.

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted – All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

NORTHERN MORAIN WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2022

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

The District follows these procedures in establishing the budgets reflected in the financial statements:

- Prior to July 15th, the District Board receives a proposed appropriation ordinance for the fiscal year commencing on May 1st. The appropriation ordinance includes proposed expenses and the means of financing them.
- A public hearing is conducted at a public meeting to obtain taxpayer comments.
- The appropriation ordinance is legally enacted through passage of an ordinance prior to July 31st.
- The District Treasurer, in conjunction with the Board, is authorized to expend the un-expensed balance of any item or items of any general appropriation in making up any deficiency in any item or items of the same general appropriation.
- The original appropriation ordinance was passed on June 13, 2021 and was not amended during the fiscal year.
- Formal budgetary integration is not employed as a management control device during the year for any fund.
- Appropriation comparisons presented in the accompanying financial statements are prepared on the modified accrual or accrual basis of accounting. Business-type funds use the accrual basis of accounting for both appropriation purposes and actual results.
- Expenses cannot legally exceed appropriations at the fund level.
- All appropriations lapse at year-end.

NOTE 3 – DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

Permitted Deposits and Investments – Statutes authorize the District to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Funds.

The Illinois Funds is an investment pool managed by the Illinois Public Treasurer's Office which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are valued at the share price, the price for which the investment could be sold.

Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk

Deposits. At year-end, the carrying amount of the District's deposits totaled \$2,942,248 and the bank balances totaled \$2,529,243. In addition, the District has \$93,984 invested in the Illinois Funds at year-end.

NORTHERN MORAIN WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2022

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

Interest Rate Risk, Credit Risk, Custodial Credit Risk and Concentration Risk – Continued

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District has adopted its investment policy in accordance with the Illinois Public Funds Investment Act. According to the District's investment policy, the investment portfolio shall remain sufficiently liquid to enable the District to meet all operating requirements which may be reasonably anticipated in any District Fund. The District's investment in Illinois Funds has an average maturity of less than one year.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Besides investing in instruments in accordance with State Statute, the District's investment policy does not further address credit risk. At year-end, the District's investment in the Illinois Funds is rated AAAM by Standard & Poor's.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy states that the District shall enter into collateral security agreements or similar instruments with any financial institution wherein District funds on deposit exceed FDIC insured limits. At year-end \$423,936 of the bank balance of the deposits was not covered by federal depository or equivalent insurance, and represents cash at paying agent for debt service payments. For an investment, this is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment in Illinois Funds is not subject to custodial credit risk.

Concentration Risk. This is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy does not require diversification, but the decision is left to the discretion of the Board. At year-end, the District does not have any investments over 5 percent of the total cash and investment portfolio.

NORTHERN MORAIN WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2022

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

CAPITAL ASSETS

The following is a summary of capital assets as of the date of this report:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 1,076,505	-	-	1,076,505
Construction in Progress	740,856	-	596,814	144,042
	<u>1,817,361</u>	<u>-</u>	<u>596,814</u>	<u>1,220,547</u>
Depreciable Capital Assets				
Building and Improvements	3,069,244	679,145	-	3,748,389
System Infrastructure	48,340,239	-	-	48,340,239
Equipment and Furniture	4,335,729	363,703	-	4,699,432
	<u>55,745,212</u>	<u>1,042,848</u>	<u>-</u>	<u>56,788,060</u>
Less Accumulated Depreciation				
Building and Improvements	1,725,402	104,424	-	1,829,826
System Infrastructure	9,664,034	1,204,144	-	10,868,178
Equipment and Furniture	2,356,670	521,224	-	2,877,894
	<u>13,746,106</u>	<u>1,829,792</u>	<u>-</u>	<u>15,575,898</u>
Total Net Depreciable Capital Assets	<u>41,999,106</u>	<u>(786,944)</u>	<u>-</u>	<u>41,212,162</u>
Total Net Capital Assets	<u>43,816,467</u>	<u>(786,944)</u>	<u>596,814</u>	<u>42,432,709</u>

PROPERTY TAXES

Property taxes receivable are recognized at the time they are levied. Property taxes are levied and attached as an enforceable lien on property on January 1 and are payable in two installments on June 1 and September 1 subsequent to the year of the levy. The tax levy for 2021 property taxes was adopted on November 9, 2021. That portion of the property taxes which are not available for the current year's operations are shown as deferred revenue.

NORTHERN MORAIN WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2022

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT

General Obligation Alternate Revenue Bonds

The District issues general obligation alternate bonds to provide funds for the acquisition and construction of major capital facilities. Alternate revenue source bonds provide for the collection, segregation and distribution of certain revenues received by the District for the payment of principal and interest on the alternate revenue source bonds. Alternate revenue source bonds outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
\$4,100,000 General Obligation Alternate Revenue Source Refunding Bonds of 2019, due in annual installments of \$360,000 to \$450,000 plus interest at a rate of 2.02% through May 1, 2029.	\$ 3,740,000	-	380,000	3,360,000

Long-Term Liability Activity

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balance	Additions	Deductions	Ending Balances	Amounts Due within One Year
Business-Type Activities					
Compensated Absences	\$ 31,652	813	1,626	30,839	6,168
Net Pension Liability - IMRF	222,504	-	6,869	215,635	-
Alternate Revenue Source Bonds	3,740,000	-	380,000	3,360,000	390,000
	3,994,156	813	388,495	3,606,474	396,168

NORTHERN MORAIN WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2022

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Business-Type Activities	
	Alternate Revenue	
	Source Bonds	
	Principal	Interest
2023	\$ 390,000	63,933
2024	400,000	55,954
2025	405,000	47,824
2026	415,000	39,541
2027	425,000	31,058
2028	435,000	22,371
2029	440,000	13,534
2030	450,000	4,545
Totals	<u>3,360,000</u>	<u>278,760</u>

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of April 30, 2022:

Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 42,432,709
Less Capital Related Debt:	
Alternate Revenue Source Bonds	<u>(3,360,000)</u>
Net Investment in Capital Assets	<u>39,072,709</u>

NORTHERN MORAIN WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2022

NOTE 4 – OTHER INFORMATION

RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to the District's employees; and net income losses. The District has commercial insurance for all major programs. For insured programs, there have been no significant reductions in insurance coverage. Any settlements during the past three years have not exceeded the District's coverage.

CONTINGENT LIABILITIES

COVID-19 Financial Impact

In March 2020, the World Health Organization declared the COVID-19 virus a public health emergency. As of the date of this report, the extent of the impact of COVID-19 on the District's operations and financial position cannot be determined.

Litigation

The District is not aware of any pending litigation or potential non-disclosed liabilities that management believes would have a material adverse effect on the financial statements.

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

The District contributes to one defined benefit pension plan, the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system. The District joined IMRF on January 1, 2018. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained on-line at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

Plan Descriptions

Plan Administration. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

NORTHERN MORAIN WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2022

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Benefits Provided. IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

IMRF provides two tiers of pension benefits. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired *on or after* January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan Membership. As of December 31, 2021, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	-
Inactive Plan Members Entitled to but not yet Receiving Benefits	4
Active Plan Members	<u>9</u>
Total	<u><u>13</u></u>

NORTHERN MORAIN WASTEWATER RECLAMATION DISTRICT, ILLINOIS

**Notes to the Financial Statements
April 30, 2022**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Contributions. As set by statute, the District’s Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended April 30, 2022, the District’s contribution was 8.53% of covered payroll.

Net Pension Liability. The District’s net pension liability was measured as of December 31, 2021. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2021, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.25%
Inflation	2.25%

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount- Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

NORTHERN MORAIN WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2022

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Actuarial Assumptions – Continued. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	25.00%	2.00%
Domestic Equities	39.00%	4.50%
International Equities	15.00%	5.75%
Real Estate	10.00%	5.90%
Blended	10.00%	4.30% - 8.10%
Cash and Cash Equivalents	1.00%	1.70%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

NORTHERN MORAIN WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2022

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the District calculated using the discount rate as well as what the District's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension Liability	\$ 352,466	215,635	103,248

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2020	\$ 598,537	376,033	222,504
Changes for the Year:			
Service Cost	59,543	-	59,543
Interest on the Total Pension Liability	45,552	-	45,552
Difference Between Expected and Actual Experience of the Total Pension Liability	28,642	-	28,642
Changes of Assumptions	-	-	-
Contributions - Employer	-	61,737	(61,737)
Contributions - Employees	-	31,180	(31,180)
Net Investment Income	-	54,954	(54,954)
Benefit Payments, including Refunds of Employee Contributions	-	-	-
Other (Net Transfer)	-	(7,265)	7,265
Net Changes	133,737	140,606	(6,869)
Balances at December 31, 2021	732,274	516,639	215,635

NORTHERN MORAIN WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2022

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended April 30, 2022, the District recognized pension expense of \$75,283. At April 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 261,985	(12,073)	249,912
Change in Assumptions	12,228	(12,675)	(447)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	(27,554)	(27,554)
Total Pension Expense to be Recognized in Future Periods	274,213	(52,302)	221,911
Pension Contributions Made Subsequent to the Measurement Date	19,150	-	19,150
Total Deferred Amounts Related to IMRF	293,363	(52,302)	241,061

\$19,150 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended April 30, 2023. Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows of Resources
2023	\$ 24,506
2024	23,487
2025	24,724
2026	26,865
2027	31,784
Thereafter	90,545
Total	221,911

NORTHERN MORAINÉ WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2022

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS

The District has evaluated its potential other post-employment benefits liability. Former employees who choose to retain their rights to health insurance through the District are required to pay 100% of the current premium. However, there is minimal participation. As the District provides no explicit benefit, and there is minimal participation, there is no material implicit subsidy to calculate in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*. Therefore, the District has not recorded a liability as of April 30, 2022.

SUBSEQUENT EVENT

On June 8, 2022, the District entered into a loan agreement with the Illinois Environmental Protection Agency in the amount of \$5,292,456 at a rate of 0.91% simple annual interest rate.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule of Employer Contributions
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability
Illinois Municipal Retirement Fund

Notes to the Required Supplementary Information

Budgetary Information – Budgets are adopted on a basis consistent with generally accepted accounting principles.

NORTHERN MORAINÉ WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Employer Contributions

April 30, 2022

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2019	\$ 74,656	\$ 74,656	-	\$ 549,736	13.58%
2020	73,996	73,996	-	615,522	12.02%
2021	62,367	62,367	-	689,651	9.04%
2022	59,740	59,740	-	700,386	8.53%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	22 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

Note:

The District joined IMRF on January 1, 2018. This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

NORTHERN MORAIN WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Changes in the Employer's Net Pension Liability

April 30, 2022

	12/31/2018	12/31/2019	12/31/2020	12/31/2021
Total Pension Liability				
Service Cost	\$ 61,625	56,128	59,766	59,543
Interest	2,311	33,875	40,422	45,552
Differences Between Expected and Actual Experience	356,788	(1,509)	(13,594)	28,642
Change of Assumptions	18,448	-	(15,723)	-
Benefit Payments, Including Refunds of Member Contributions	-	-	-	-
Net Change in Total Pension Liability	439,172	88,494	70,871	133,737
Total Pension Liability - Beginning	-	439,172	527,666	598,537
Total Pension Liability - Ending	439,172	527,666	598,537	732,274
Plan Fiduciary Net Position				
Contributions - Employer	\$ 73,170	80,910	59,412	61,737
Contributions - Members	66,977	27,355	29,199	31,180
Net Investment Income	-	19,779	32,554	54,954
Benefit Payments, Including Refunds of Member Contributions	-	-	-	-
Other (Net Transfer)	(4,210)	(5,008)	(4,105)	(7,265)
Net Change in Plan Fiduciary Net Position	135,937	123,036	117,060	140,606
Plan Net Position - Beginning	-	135,937	258,973	376,033
Plan Net Position - Ending	135,937	258,973	376,033	516,639
Employer's Net Pension Liability	\$ 303,235	268,693	222,504	215,635
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	30.95%	49.08%	62.83%	70.55%
Covered Payroll	\$ 549,736	607,886	641,752	692,518
Employer's Net Pension Liability as a Percentage of Covered Payroll	55.16%	44.20%	34.67%	31.14%

Note:

The District joined IMRF on January 1, 2018. This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2018 and 2020.

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such schedules include:

- Combining Schedules – Major Enterprise Fund Subfunds
- Budgetary Comparison Schedule – Sewerage Fund

NORTHERN MORAIN WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Statement of Net Position - Sewerage Subfunds

April 30, 2022

ASSETS	Bond Alternate			Total
	Operating and Maintenance	Bond and Interest	Capital	
Current Assets				
Cash and Investments	\$ (1,244,381)	2,834,003	1,022,674	2,612,296
Cash with Paying Agent	-	423,936	-	423,936
Receivables - Net of Allowances				
Property Taxes	91,219	-	-	91,219
Accounts	259,991	-	-	259,991
Total Current Assets	(893,171)	3,257,939	1,022,674	3,387,442
Noncurrent Assets				
Capital Assets				
Nondepreciable	1,220,547	-	-	1,220,547
Depreciable	56,788,060	-	-	56,788,060
Accumulated Depreciation	(15,575,898)	-	-	(15,575,898)
Total Noncurrent Assets	42,432,709	-	-	42,432,709
Total Assets	41,539,538	3,257,939	1,022,674	45,820,151
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Items - IMRF	293,363	-	-	293,363
Total Assets and Deferred Outflows of Resources	41,832,901	3,257,939	1,022,674	46,113,514
LIABILITIES				
Current Liabilities				
Accounts Payable	160,418	-	-	160,418
Accrued Payroll	6,122	-	-	6,122
Accrued Interest Payable	-	33,936	-	33,936
Compensated Absences	6,168	-	-	6,168
Alternate Revenue Bonds Payable	-	390,000	-	390,000
Total Current Liabilities	172,708	423,936	-	596,644
Noncurrent Liabilities				
Compensated Absences	24,671	-	-	24,671
Net Pension Liability - IMRF	215,635	-	-	215,635
Alternate Revenue Bonds Payable - Net	-	2,970,000	-	2,970,000
Total Noncurrent Liabilities	240,306	2,970,000	-	3,210,306
Total Liabilities	413,014	3,393,936	-	3,806,950
DEFERRED INFLOWS OF RESOURCES				
Property Taxes	91,219	-	-	91,219
Deferred Items - IMRF	52,302	-	-	52,302
Total Deferred Inflows of Resources	143,521	-	-	143,521
Total Liabilities and Deferred Inflows of Resources	556,535	3,393,936	-	3,950,471
NET POSITION				
Net Investment in Capital Assets	42,432,709	(3,360,000)	-	39,072,709
Restricted - Capital Improvements	-	-	1,022,674	1,022,674
Unrestricted	(1,156,343)	3,224,003	-	2,067,660
Total Net Position	41,276,366	(135,997)	1,022,674	42,163,043

NORTHERN MORAINÉ WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Statement of Changes in Net Position - Sewerage Subfunds For the Fiscal Year Ended April 30, 2022

	Operating and Maintenance	Bond Alternate Bond and Interest	Capital	Total
Net Position - Beginning	\$ 42,134,168	(68,424)	755,773	42,821,517
Add (Deduct)				
Net Income (Loss) for the Year	(857,802)	(67,573)	266,901	(658,474)
Net Position - Ending	41,276,366	(135,997)	1,022,674	42,163,043

NORTHERN MORAIN WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Schedule of Operating Expenses and Nonoperating Expenses - Budget and Actual For the Fiscal Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
Operating Expenses			
Personnel Services			
Salaries	\$ 791,970	791,970	735,347
Payroll Tax Expense	59,400	59,400	51,525
Payroll Expense Other	900	900	990
Employee Insurance	180,800	180,800	161,927
IMRF	70,590	70,590	75,288
Training/Seminars	10,600	10,600	7,946
Total Personnel Services	1,114,260	1,114,260	1,033,023
Contractual Services			
Maintenance - Buildings	18,000	18,000	31,216
Maintenance - Vehicles	11,000	11,000	7,405
Maintenance - Equipment	21,500	21,500	18,721
Maintenance - Utility System	85,000	85,000	29,384
Sludge Removal	27,000	27,000	36,754
General Insurance	78,060	78,060	87,934
Telephone	37,390	37,390	35,797
Utilities	153,000	153,000	167,068
Security System	11,500	11,500	11,142
Rental	1,100	1,100	814
Travel	1,500	1,500	4,040
Software Support	49,470	49,470	50,091
Accounting Services	8,600	8,600	8,900
Professional Lab Services	7,000	7,000	9,914
J.U.L.I.E. Locates	3,500	3,500	3,074
Engineering Services	2,000	2,000	8,871
Legal Services	41,500	41,500	91,328
Permit Fees	18,000	18,000	18,000
Other Professional Services	125,440	125,440	133,476
Website	2,000	2,000	264
Printing and Publishing	10,300	10,300	10,099
Publications and Subscriptions	200	200	107
Dues and Memberships	4,860	4,860	4,092
Bank Charges	13,800	13,800	13,015
Refunds	100	100	-
Total Contractual Services	731,820	731,820	781,506

NORTHERN MORAINA WASTEWATER RECLAMATION DISTRICT, ILLINOIS

Schedule of Operating Expenses and Nonoperating Expenses - Budget and Actual - Continued For the Fiscal Year Ended April 30, 2022

	Original Budget	Final Budget	Actual
Operating Expenses - Continued			
Commodities			
Uniforms	\$ 3,000	3,000	2,790
Maintenance Supplies	3,000	3,000	2,513
Operating Supplies	8,000	8,000	6,849
Gasoline/Oil	15,000	15,000	9,503
Vehicle Supplies	600	600	406
Lab Supplies	15,000	15,000	15,652
Miscellaneous Equipment	2,000	2,000	36
Small Tools	1,200	1,200	111
Chemical Expenses	80,000	80,000	115,829
Safety Equipment	10,500	10,500	11,286
Office Supplies	8,000	8,000	6,739
Postage	25,000	25,000	27,815
Total Commodities	171,300	171,300	199,529
Other			
Office Equipment	2,500	2,500	6,700
Capitalized Treatment Upgrade	199,000	199,000	68,780
Building Improvements	9,000	9,000	-
Miscellaneous	500	500	20,509
Total Other Expenses	211,000	211,000	95,989
Capital			
Capitalized Treatment Upgrade	13,214,296	13,214,296	573,792
Total Operating Expenses	15,442,676	15,442,676	2,683,839
Nonoperating Expenses			
Debt Service/Alternate Bond Fund Expenses			
Bond Principal	393,818	393,818	-
Interest Expense and Fees	82,921	82,921	67,573
Total Debt Service/Alternate Bond Fund Expenses	476,739	476,739	67,573
Total Nonoperating Expenses	476,739	476,739	67,573
Total Expenses	15,919,415	15,919,415	2,751,412

SUPPLEMENTAL SCHEDULES

NORTHERN MORAINÉ WASTEWATER RECLAMATION DISTRICT, ILLINOIS

**Assessed Valuations, Extended Tax Rates, Percentage Allocation and Amounts by Fund - Last Three Tax Levy Years
April 30, 2022**

	2021		2020		2019	
Tax Levy Year Assessed Valuation						
Lake County						
McHenry County		\$ 146,204,102		\$ 139,013,807		\$ 133,661,455
		189,875,525		185,239,777		176,434,781
Totals		<u>336,079,627</u>		<u>324,253,584</u>		<u>310,096,236</u>
Tax Rates and Percentages Allocated by Fund						
	Rate	Percentage	Rate	Percentage	Rate	Percentage
Lake County						
General Fund	0.026843	100.00%	0.030824	114.83%	0.009317	30.23%
Tort Immunity Fund	-	0.00%	-	0.00%	0.029256	94.91%
Totals	<u>0.026843</u>	<u>100.00%</u>	<u>0.030824</u>	<u>114.83%</u>	<u>0.038573</u>	<u>125.14%</u>
McHenry County						
General Fund	0.027372	100.00%	0.009215	33.66%	0.039294	130.53%
Tort Immunity Fund	-	0.00%	0.020889	76.32%	-	0.00%
Totals	<u>0.027372</u>	<u>100.00%</u>	<u>0.030104</u>	<u>109.98%</u>	<u>0.039294</u>	<u>130.53%</u>

NORTHERN MORAINÉ WASTEWATER RECLAMATION DISTRICT, ILLINOIS

**Property Tax Extensions - Last Three Tax Levy Years
April 30, 2022**

Levy Year County	2021			2020			2019		
	Lake	McHenry	Total	Lake	McHenry	Total	Lake	McHenry	Total
Funds									
General	\$ 39,245	51,973	91,218	42,850	17,129	59,979	12,453	69,328	81,781
Tort Immunity	-	-	-	-	38,695	38,695	39,104	-	39,104
Totals	39,245	51,973	91,218	42,850	55,824	98,674	51,557	69,328	120,885



NORTHERN MORaine **W R D**

AGENDA ITEM #10B

<u>Meeting Date:</u>	September 13, 2022
<u>Item:</u>	Payment Request #4 – Holiday Hills /La Villa Vaupell Sewer Extension Project – Phase 1
<u>Staff Recommendation:</u>	Motion to approve, subject to conditions, Pay Request #4 to Trine Construction for the Holiday Hills / Le Villa Vaupell Sewer Extension – Phase 1 Project in the amount of \$791,436.06
<u>Staff Contact:</u>	Mohammed M. Haque, District Manager

Background:

Pay application #4 is for additional dewatering, sanitary sewer installation along Holiday and Sunset Drives as well as wet well installation on the lift station site for a total earned to date amount of \$2,098,079.51. 10% retention in the amount of \$233,119.95 has been withheld from the payment requests to date. The payable amount, less retention and past payments, is \$791,436.06. The payment has preliminarily been reviewed by Trotter and Associates, and their formal approval is forthcoming and will be forwarded to the board once it has been received.

As previously mentioned, sanitary sewer pipe has been delivered to the project site, including Certalock piping that was recently delivered for the force main. This pay request, includes a credit for the cost of the pipe that was installed during the pay application period, since the pipe was previously paid out at 100% for stored materials. Work performed on this pay request includes work associated with pipe and manhole installation, dewatering, silt fence installation, lift station wet well installation and tree clearing/grubbing and removal.

During the course of the project, we have discovered several shortcomings in the engineering and bids, that will be addressed in a future change order(s). I am listing them here so that they are not a surprise in the next pay application. The District is doing a good job in finding deficiencies, but at the same time working with the contractor to ensure the project is done right and costs are controlled. However, the following are unavoidable issues.

- Televising of the final sewers was not specified. This is standard practice for new sewers.
- The project plans called for several trees to be removed in the right of way, but the bid quantities missed some trees or did not have the size properly delineated. As a result, we will be over in the bid quantities for tree removal and that overage will require a change order.
- There were a few sections where clearing and grubbing was specified on the plans but not reflected in the bid quantities. As a result, we will be over in the bid quantities for clearing and grubbing and that overage will require a change order.
- The bid quantities did not include the 6" sanitary sewer riser pipes that are required at every point of connection (Tee/Wye). This will be a sizable change order (\$80,000 +/-) to reflect this pay item and correction.





NORTHERN MORaine **W R D**

AGENDA ITEM #10B

While the change orders seem significant, there are several items that will result in credits or cost under-runs. As a result, the net effect to date, should be nominal. I also feel that the harder part of the project is complete and am hopeful that the possibility of additional change orders is limited.

Recommendation:

It is the recommendation of the District Manager to Approve Payment Request #4 for the Holiday Hills /Le Villa Vaupell Sewer Extension – Phase 1 Project in the amount of \$791,436.06 subject to receipt of all waivers, certified payrolls and formal approval by Trotter & Associates.

Votes Required to Pass:

Simple Majority, via a roll call vote



113 Timber Trail, PO Box
240, Island Lake, IL 60042



Phone: 847-526-3300
Fax: 847-526-3349



Email: info@nmwrd.org
Web: www.nmwrd.org

RECOMMENDATION OF PAYMENT NO. 4
ENGINEER'S PROJECT NO: NMW-082

NORTHERN MORAINES WASTEWATER RECLAMATION DISTRICT

CONTRACTOR: TRINE CONSTRUCTION CORP.
CONTRACT FOR: HOLIDAY HILLS/LE VILLA VAUPELL SEWER EXTENSION –
PHASE 1

APPLICATION DATE: AUGUST 26, 2022 APPLICATION AMOUNT: ☐
PERIOD ENDING: AUGUST 26, 2022

TO: Northern Moraine Wastewater Reclamation District
OWNER

Attached hereto is the CONTRACTOR'S Application for Payment for Work accomplished under the Contract through the date indicated above.

Based on the following this Application meets the requirements of the Contract Documents: The Districts onsite review of the quality and progression of the work, verification of pay item quantities with the Contractor, and approval of extra work. TAI has confirmed submittals have been received for work included on this application, IEPA loan requirements are being met, certified payroll has been provided and waivers are acceptable.

We recommend that CONTRACTOR'S Certificate stating that all previous payments to him under the Contract have been applied by him to discharge in full all of his obligations in connection with the work covered by all prior Applications for Payments be obtained.

In accordance with the Contract, the undersigned recommends payment to the CONTRACTOR of the amount due as shown below.

TROTTER & ASSOCIATES, INC.
ENGINEER

DATED: September 12, 2022

BY:



Daniel Gillespie
Construction Engineering Manager

STATEMENT OF WORK

Original Contract Price	\$7,825,286.94
Net Change Orders	\$0.00
Current Contract Price	\$7,825,286.94
Work to Date	\$2,331,199.45
Work to be Done	\$5,494,087.49
Amount Retained (10%)	\$233,119.95
Subtotal	\$2,098,079.50
Stored Materials Payment This Period	\$224,122.90
Subtotal Including Stored Materials This Period	\$2,322,202.40
Previous Payments	\$1,306,643.45
Amount Due This Payment	*\$791,436.06

APPLICATION AND CERTIFICATION FOR PAYMENT

AIA DOCUMENT G702

PAGE ONE OF

PAGES

TO GC: NORTHERN MORAIN WASTEWATER
RECREATION DISTRICT
113 TIMBER TRAIL
PO BOX 240
ISLAND LAKE, IL 60042

PROJECT: HOLIDAY HILLS/LE VILLA VAUPELL
SEWER EXTENSION PHASE 1

APPLICATION NO: 4

Distribution to:

☒ OWNER

FROM: TRINE CONSTRUCTION CORP.
101 TRINE CT.
ST. CHARLES, IL 60174

VIA ARCHITECT: TROTTER AND ASSOCIATES
40W201 WASCO RD
ST CHARLES, IL 60174

PERIOD TO: August 26, 2022

☐ ARCHITECT

PROJECT NO: NMW-082

☐ CONTRACTOR

CONTRACT FOR: Site Utilities

CONTRACT DATE 5/11/22

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.
Continuation Sheet, AIA Document G703, is attached.

The undersigned Contractor certifies that to the best of the Contractor's knowledge,
information and belief the Work covered by this Application for Payment has been completed
in accordance with the Contract Documents, that all amounts have been paid by the Contractor
for Work for which previous Certificates for Payment were issued and payments received
from the Owner, and that current payment shown herein is now due.

Contractor: Trine Construction Corp.

By: Carol Gregorich
Carol Gregorich, Asst. Secretary

Date: 9-Sep-22

State of: Illinois

County of: DuPage

Subscribed and sworn to before me this 9th day of Sept
Notary Public: Michelle Lo Coco
My Commission expires: Sept. 24, 2024



MICHELLE LO COCO
OFFICIAL SEAL
Notary Public, State of Illinois
My Commission Expires
September 24, 2024

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data
comprising the application, the Architect certifies to the Owner that to the best of the
Architect's knowledge, information and belief the Work has progressed as indicated, the quality
of the Work is in accordance with the Contract Documents, and the Contractor is entitled to
payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this
Application and on the Continuation Sheet that are changed to conform to the amount certified.)
ARCHITECT:

By: _____ Date: _____

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the
Contractor named herein. Issuance, payment and acceptance of payment are without
prejudice to any rights of the Owner or Contractor under this Contract.

1. ORIGINAL CONTRACT SUM	\$7,825,286.94
2. Net change by Change Order	
3. CONTRACT SUM TO DATE (.....)	\$7,825,286.94
4. SUB-TOTAL-TOTAL BID	\$2,538,161.15
SUB-TOTAL - ALTERNATE A	\$17,161.20
SUB-TOTAL - ALTERNATE B	\$0.00
SUB-TOTAL - ALTERNATE C	\$0.00
SUB-TOTAL - ALTERNATE D	\$0.00
TOTAL COMPLETED & STORED TO DATE	\$2,331,199.45
(Less Stored Materials)	
STORED MATERIALS	\$224,122.90
TOTAL COMPLETED & STORED TO DATE	\$2,555,322.35
5. RETAINAGE:	
a. 10 % of Completed Work	\$233,119.95
b. 0 % of Stored Material	\$0.00
Total Retainage (Lines 5a + 5b or	\$233,119.95
6. TOTAL EARNED LESS RETA	\$2,098,079.51
(Line 4 Less Line 5 Total)	
7. LESS PREVIOUS CERTIFICATES FOR	
PAYMENT (Line 6 from pr	\$1,306,643.45
8. CURRENT PAYMENT DUE	\$791,436.06
9. BALANCE TO FINISH, INCLUDING RETAINAGE	\$5,727,207.44
(Line 3 less Line 6)	

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by GC		\$0
Total approved this Month		\$0
TOTALS	0.00	\$0
NET CHANGES by Change Order		\$0.00

CONTINUATION SHEET

VILLAGE OF HOLIDAY HILLS
RECREATION DISTRICT
113 TIMBER TRAIL
PO BOX 240

HOLIDAY HILLS/LE VILLA VAUPEL
SEWER EXTENSION PHASE 1

AIA DOCUMENT G703

PAGE OF PAGES

APPLICATION DATE: August 26, 2022
PERIOD TO: 8/26/22
PROJECT NO: NMW-082

ITEM NO.	DESCRIPTION OF WORK	C		D		E		F		G		H		I		J		K		L	
		QUANTITY	UNIT	UNIT PRICE	TOTAL	QUANTITY	TOTAL	QUANTITY	TOTAL	QUANTITY	TOTAL	QUANTITY	TOTAL	QUANTITY	TOTAL	QUANTITY	TOTAL	QUANTITY	TOTAL	QUANTITY	TOTAL
1	AGGREGATE SHOULDER, TYPE B	527.00	SY	\$ 20.35	\$ 12,759.45	0	\$ -											0	\$0.00		
2	AIR RELEASE VALVE & VAULT, 4" DIAMETER	1.00	EA	\$ 14,750.00	\$ 14,750.00	0	\$ -											0	\$0.00		
3	BRICK SIDEWALK REMOVAL AND REPLACEMENT	87.00	SF	\$ 25.70	\$ 2,235.90	0	\$ -											0	\$0.00		
4	CHAIN LINK FENCE, 7'	350.00	LF	\$ 212.00	\$ 74,200.00	0	\$ -											0	\$0.00		
5	CHAIN LINK DOUBLE SWING GATE	1.00	LS	\$ 4,980.00	\$ 4,980.00	0	\$ -											0	\$0.00		
6	CLEAR AND GRUBBING	409.00	SY	\$ 15.40	\$ 6,298.60	272	\$ 4,188.80	137	\$ 2,109.80									409	\$6,298.60		
7	CASING PIPE JACK AND BORE, 16"	32.00	LF	\$ 1,418.00	\$ 45,376.00	0	\$ -											0	\$0.00		
8	CASING PIPE JACK AND BORE, 20"	121.00	LF	\$ 1,018.00	\$ 123,178.00	60	\$ 61,080.00											60	\$61,080.00		
9	COMED ALLOWANCE	1.00	LS	\$ 150,000.00	\$ 150,000.00	0	\$ -											0	\$0.00		
10	CONNECTION TO EXISTING FORCE MAIN	2.00	EA	\$ 6,185.00	\$ 12,370.00	0	\$ -											0	\$0.00		
11	CULVERT FES REMOVAL AND REPLACEMENT, 12" CMP	2.00	EA	\$ 694.20	\$ 1,388.40	0	\$ -											0	\$0.00		
12	CULVERT FES REMOVAL AND REPLACEMENT, 15" CMP	14.00	EA	\$ 727.60	\$ 10,186.40	0	\$ -											0	\$0.00		
13	CULVERT REMOVAL AND REPLACEMENT, 10" CMP	30.00	LF	\$ 125.45	\$ 3,763.50	0	\$ -											0	\$0.00		
14	CULVERT REMOVAL AND REPLACEMENT, 12" CMP	721.00	LF	\$ 83.05	\$ 59,879.05	0	\$ -											0	\$0.00		
15	CULVERT REMOVAL AND REPLACEMENT, 15" CMP	343.00	LF	\$ 93.35	\$ 32,019.05	0	\$ -											0	\$0.00		
16	DEWATERING	1.00	LS	\$ 727,805.00	\$ 727,805.00	1	\$ 562,009.80	0.11	\$ 80,058.55									1	\$642,068.35		
17	DOUBLE SWING TUBE GATE (INCLUDES BUILDING STRUCTURE, NATURAL GAS GENERATOR, ELECTRICAL, CONTROL EQUIPMENT, CONCRETE STOOP, ETC.)	1.00	LS	\$ 3,540.00	\$ 3,540.00	0	\$ -											0	\$0.00		
18	GRAVEL DRIVEWAY REMOVAL AND REPLACEMENT	163.00	SY	\$ 19.30	\$ 3,131.90	0	\$ -											0	\$0.00		
20	HMA DRIVEWAY REMOVAL AND REPLACEMENT	1065.00	SY	\$ 79.65	\$ 86,420.25	0	\$ -											0	\$0.00		
21	HMA PATCHING, CLASS D, 5'	3917.00	SY	\$ 77.10	\$ 302,000.70	0	\$ -											0	\$0.00		
22	HMA PAVEMENT	658.00	SY	\$ 89.95	\$ 59,187.10	0	\$ -											0	\$0.00		
23	INLET FILTERS	1.00	EA	\$ 106.30	\$ 106.30	0	\$ -											0	\$0.00		
24	LANDSCAPE TIMBER WALL REMOVAL AND REPLACEMENT	1.00	LS	\$ 2,698.50	\$ 2,698.50	0	\$ -											0	\$0.00		
25	LIFT STATION, COMPLETE (INCLUDES WET WELL, VALVE & METER VAULT, PUMPS, PIPING, CONCRETE PAD, ETC.)	1.00	LS	\$ 655,000.00	\$ 655,000.00	0	\$ -	0.34	\$ 222,700.00									0	\$222,700.00		
26	LIGHT POLE REMOVAL AND RESET	2.00	EA	\$ 2,827.00	\$ 5,654.00	0	\$ -											0	\$0.00		
27	MERRIMAC STONE BED	64.00	LS	\$ 38.55	\$ 2,467.20	0	\$ -											0	\$0.00		
28	MOBILIZATION	1.00	LS	\$ 443,828.40	\$ 443,828.40	1.00	\$ 443,828.40											1.00	\$443,828.40		
29	NICOR GAS SERVICE ALLOWANCE	1.00	LS	\$ 25,000.00	\$ 25,000.00	0	\$ -											0	\$0.00		
30	PAVEMENT REMOVAL	3917.00	SY	\$ 12.85	\$ 50,333.45	0	\$ -											0	\$0.00		
31	PCC DRIVEWAY REMOVAL AND REPLACEMENT	96.00	SY	\$ 142.65	\$ 13,694.40	0	\$ -											0	\$0.00		
32	PCC SIDEWALK REMOVAL AND REPLACEMENT	35.00	SF	\$ 53.95	\$ 1,888.25	0	\$ -											0	\$0.00		
33	PCC CURB AND GUTTER REMOVAL AND REPLACEMENT	10.00	LF	\$ 179.90	\$ 1,799.00	0	\$ -											0	\$0.00		
34	PERENNIAL PLANTS, ALLIUM 'SUMMER BEAUTY' (SUMMER BEAUTY ONION), 1-GALLON	9.00	EA	\$ 23.15	\$ 208.35	0	\$ -											0	\$0.00		
35	PERENNIAL PLANTS, CALAMAGROSTIS X ACUTIFLORA 'KARL FORESTER' (FEATHER REED GRASS), 3-GALLON	9.00	EA	\$ 23.15	\$ 208.35	0	\$ -											0	\$0.00		
36	PERENNIAL PLANTS, SPOROBOLUS HETEROLEPIS (PRAIRIE DROPSIDE), 1-GALLON	13.00	EA	\$ 23.15	\$ 300.95	0	\$ -											0	\$0.00		
37	PLUG VALVE AND VALVE BOX, 8"	1.00	EA	\$ 7,225.00	\$ 7,225.00	0	\$ -											0	\$0.00		
38	PLUG VALVE AND VALVE BOX, 10"	1.00	EA	\$ 9,350.00	\$ 9,350.00	0	\$ -											0	\$0.00		
39	REMOVAL AND DISPOSAL OF UNSUITABLE MATERIAL	100.00	CY	\$ 33.10	\$ 3,310.00	0	\$ -											0	\$0.00		
40	RIP RAP REMOVAL AND REPLACEMENT	39.00	SY	\$ 112.95	\$ 4,405.05	0	\$ -											0	\$0.00		
41	SANITARY DROP MANHOLE, 4" DIAMETER	5.00	EA	\$ 15,715.00	\$ 78,575.00	3	\$ 47,145.00	1	\$ 15,715.00									4	\$62,860.00		
42	SANITARY FORCE MAIN, 1 1/4" HDPE SDR-11	3.00	LF	\$ 70.00	\$ 210.00	0	\$ -											0	\$0.00		
43	SANITARY FORCE MAIN, 8" PVC 900	50.00	LF	\$ 174.30	\$ 8,715.00	0	\$ -											0	\$0.00		
44	SANITARY FORCE MAIN, 10" PVC 900	3799.00	LF	\$ 112.60	\$ 427,767.40	0	\$ -	784	\$ 88,278.40									784	\$88,278.40		
45	SANITARY MANHOLE, 4"-DIAMETER	22.00	EA	\$ 9,000.00	\$ 198,000.00	0	\$ -			6	\$ 54,000.00							6	\$54,000.00		
46	SANITARY SERVICE, 6" PVC SDR-26	1634.00	LF	\$ 148.55	\$ 242,730.70	0	\$ -	265	\$ 39,365.75									265	\$39,365.75		

APPLICATION DATE: August 26, 2022
PERIOD TO: 8/26/22
PROJECT NO: NMW-082

ALTERNATE A																
1	CLEAR AND GRUBBING	400.00	SY	\$	15.40	\$	6,160.00	400	\$	6,160.00	\$	-	\$	-	400	\$6,160.00
2	CULVERT REMOVAL AND REPLACEMENT, 10" CMP	13.00	LF	\$	124.20	\$	1,614.60	0	\$	-	\$	-	\$	-	0	\$0.00
3	CULVERT REMOVAL AND REPLACEMENT, 12" CMP	24.00	LF	\$	81.80	\$	1,963.20	0	\$	-	\$	-	\$	-	0	\$0.00
4	DEWATERING	1.00	LS	\$	97,800.00	\$	97,800.00	0	\$	-	\$	-	\$	-	0	\$0.00
5	HMA DRIVEWAY REMOVAL AND REPLACEMENT	216.00	SY	\$	82.25	\$	17,766.00	0	\$	-	\$	-	\$	-	0	\$0.00
6	HMA PATCHING, CLASS D, 9"	210.00	SY	\$	138.80	\$	29,148.00	0	\$	-	\$	-	\$	-	0	\$0.00
7	PAVEMENT REMOVAL	210.00	SY	\$	12.85	\$	2,698.50	0	\$	-	\$	-	\$	-	0	\$0.00
8	REMOVAL AND DISPOSAL OF UNSUITABLE MATERIAL	50.00	CY	\$	33.05	\$	1,652.50	0	\$	-	\$	-	\$	-	0	\$0.00
9	SANITARY MANHOLE, 4' DIAMETER	5.00	EA	\$	11,684.00	\$	58,420.00	0	\$	-	\$	-	\$	-	0	\$0.00
10	SANITARY SERVICE, 6" PVC SDR-26	411.00	LF	\$	147.25	\$	60,519.75	0	\$	-	\$	-	\$	-	0	\$0.00
11	SANITARY SEWER TEE-WYES 10" X 6"	3.00	EA	\$	444.80	\$	1,334.40	0	\$	-	\$	-	\$	-	0	\$0.00

APPLICATION DATE: August 26, 2022
PERIOD TO: 6/26/22
PROJECT NO: NMW-082

PROJECT NO: NMW-082														
A	B	C			D	E		F	G	H	I	J	K	L
ITEM NO.	DESCRIPTION OF WORK	QUANTITY	UNIT	UNIT PRICE	TOTAL	COMPLETE PREVIOUS ESTIMATE		COMPLETED THIS ESTIMATE		STORED MATERIALS		COMPLETED TO DATE		
						QUANTITY	TOTAL	QUANTITY	TOTAL	QUANTITY	TOTAL	QUANTITY	TOTAL	
12	SANITARY SEWER, 8" PVC SDR-26	394.00	LF	\$ 98.30	\$ 38,730.20	0	\$ -		\$ -		\$ -	0	\$0.00	
13	SANITARY SEWER, 10" PVC SDR 26	642.00	LF	\$ 108.55	\$ 69,689.10	0	\$ -		\$ -		\$ -	0	\$0.00	
14	SANITARY SEWER TEE-WYES 10" X 6" W/ RISER & CAP (OPEN LOT)	5.00	EA	\$ 1,273.25	\$ 6,366.25	0	\$ -		\$ -		\$ -	0	\$0.00	
15	SILT FENCE	620.00	LF	\$ 3.85	\$ 3,157.00	0	\$ -		\$ -		\$ -	0	\$0.00	
16	TOPSOIL, SEEDING CLASS 1, EROSION CONTROL & BLANKET	2310.00	SY	\$ 9.00	\$ 20,790.00	0	\$ -		\$ -		\$ -	0	\$0.00	
17	TRAFFIC CONTROL AND PROTECTION	1.00	LS	\$ 999.00	\$ 999.00	0	\$ -		\$ -		\$ -	0	\$0.00	
18	TREE PROTECTION	13.00	EA	\$ 244.15	\$ 3,173.95	0	\$ -		\$ -		\$ -	0	\$0.00	
19	TREE REMOVAL (6 TO 15 UNITS DIAMETER)	116.00	UN	\$ 29.55	\$ 3,427.80	129	\$ 3,811.95		\$ -		\$ -	129	\$3,811.95	
20	TREE REMOVAL (OVER 15 UNITS DIAMETER)	48.00	UN	\$ 37.25	\$ 1,788.00	193	\$ 7,189.25		\$ -		\$ -	193	\$7,189.25	
21	TREE, 3" CALIPER, BALLED AND BURLAPPED	1.00	EA	\$ 790.00	\$ 790.00	0	\$ -		\$ -		\$ -	0	\$0.00	
22	TRENCH BACKFILL	279.00	CY	\$ 41.10	\$ 11,466.90	0	\$ -		\$ -		\$ -	0	\$0.00	
TOTAL PRICE BID FOR ALTERNATE A					\$ 439,455.15	0	\$ 17,161.20		\$ -		\$ -	0	\$ 17,161.20	

ALTERNATE B

1	CULVERT REMOVAL AND REPLACEMENT, 12" CMP	175.00	LF	\$	81.60	\$	14,315.00	\$	-	\$	-	\$	-	0	\$0.00
2	CULVERT REMOVAL AND REPLACEMENT, 15" CMP	20.00	LF	\$	92.05	\$	1,841.00	\$	-	\$	-	\$	-	0	\$0.00
3	DEWATERING	1.00	LS	\$	73,165.00	\$	73,165.00	\$	-	\$	-	\$	-	0	\$0.00
4	HMA DRIVEWAY REMOVAL AND REPLACEMENT	293.00	SY	\$	128.50	\$	37,650.50	\$	-	\$	-	\$	-	0	\$0.00
5	HMA PATCHING, CLASS D, 9"	161.00	SY	\$	129.80	\$	20,897.60	\$	-	\$	-	\$	-	0	\$0.00
6	LANDSCAPE BLOCK WALL REMOVE AND RESET	1.00	LS	\$	2,925.00	\$	2,925.00	\$	-	\$	-	\$	-	0	\$0.00
7	LANDSCAPE BLOCK PLANTER/BED REMOVE AND RESET	1.00	LS	\$	3,535.00	\$	3,535.00	\$	-	\$	-	\$	-	0	\$0.00
8	LANDSCAPE TIMBER WALL REMOVAL AND REPLACEMENT	1.00	LS	\$	2,762.75	\$	2,762.75	\$	-	\$	-	\$	-	0	\$0.00
9	PAVEMENT REMOVAL	161.00	SY	\$	12.85	\$	2,068.85	\$	-	\$	-	\$	-	0	\$0.00
10	REMOVAL AND DISPOSAL OF UNSUITABLE MATERIAL	50.00	CY	\$	33.10	\$	1,655.00	\$	-	\$	-	\$	-	0	\$0.00
11	SANITARY MANHOLE, 4" DIAMETER	2.00	EA	\$	11,677.50	\$	23,355.00	\$	-	\$	-	\$	-	0	\$0.00
12	SANITARY SERVICE, 6" PVC SDR-26	405.00	LF	\$	147.20	\$	59,616.00	\$	-	\$	-	\$	-	0	\$0.00
13	SANITARY SEWER TEE-WYES 6" X 6"	13.00	EA	\$	218.65	\$	2,842.45	\$	-	\$	-	\$	-	0	\$0.00
14	SANITARY SEWER, 8" PVC SDR-26	522.00	LF	\$	97.00	\$	50,634.00	\$	-	\$	-	\$	-	0	\$0.00
15	SILT FENCE	793.00	LF	\$	4.20	\$	3,330.60	\$	-	\$	-	\$	-	0	\$0.00
16	TOPSOIL, SEEDING CLASS 1, EROSION CONTROL & BLANKET	1103.00	SY	\$	9.00	\$	9,927.00	\$	-	\$	-	\$	-	0	\$0.00
17	TRAFFIC CONTROL AND PROTECTION	1.00	LS	\$	999.00	\$	999.00	\$	-	\$	-	\$	-	0	\$0.00
18	TREE PROTECTION	6.00	EA	\$	244.00	\$	1,464.00	\$	-	\$	-	\$	-	0	\$0.00
19	TREE REMOVAL (6 TO 15 UNITS DIAMETER)	12.00	UN	\$	29.55	\$	354.60	\$	-	\$	-	\$	-	0	\$0.00
20	TREE REMOVAL (OVER 15 UNITS DIAMETER)	48.00	UN	\$	37.25	\$	1,788.00	\$	-	\$	-	\$	-	0	\$0.00
21	TREE, 3" CALIPER, BALLED AND BURLAPPED	2.00	EA	\$	790.00	\$	1,580.00	\$	-	\$	-	\$	-	0	\$0.00
22	TRENCH BACKFILL	377.00	CY	\$	41.10	\$	15,494.70	\$	-	\$	-	\$	-	0	\$0.00
TOTAL BID PRICE FOR ALTERNATE B						\$	332,201.25	\$	-	\$	-	\$	-	\$	-

ALTERNATE C

1	CULVERT REMOVAL AND REPLACEMENT, 12" CMP	105.00	LF	\$	80.50	\$	8,452.50	\$	-	\$	-	\$	-	0	\$0.00
2	DEWATERING	1.00	LS	\$	60,505.00	\$	60,505.00	\$	-	\$	-	\$	-	0	\$0.00
3	HMA DRIVEWAY REMOVAL AND REPLACEMENT	198.00	SY	\$	128.50	\$	25,443.00	\$	-	\$	-	\$	-	0	\$0.00
4	HMA PATCHING, CLASS D, 9"	117.00	SY	\$	129.80	\$	15,186.60	\$	-	\$	-	\$	-	0	\$0.00
5	LANDSCAPE TIMBER PLANTER/BED REMOVAL AND REPLACEMENT	1.00	LS	\$	3,488.80			\$	-	\$	-	\$	-	0	\$0.00
6	LIGHT POLE REMOVAL AND RESET	1.00	EA	\$	2,827.00	\$	2,827.00	\$	-	\$	-	\$	-	0	\$0.00
7	PAVEMENT REMOVAL	117.00	SY	\$	12.85	\$	1,503.45	\$	-	\$	-	\$	-	0	\$0.00

CONTINUATION SHEET

VILLAGE OF HOLIDAY HILLS
RECREATION DISTRICT
113 TIMBER TRAIL
PO BOX 240

HOLIDAY HILLS/LE VILLA VAUPELL
SEWER EXTENSION PHASE 1

AIA DOCUMENT G703

PAGE OF PAGES

APPLICATION DATE: August 26, 2022
PERIOD TO: 6/26/22
PROJECT NO: NMW-082

A ITEM NO.	B DESCRIPTION OF WORK	C BID		D TOTAL		E COMPLETE PREVIOUS ESTIMATE		F COMPLETED THIS ESTIMATE		G STORED MATERIALS		H COMPLETED TO DATE	
		QUANTITY	UNIT	UNIT PRICE	TOTAL	QUANTITY	TOTAL	QUANTITY	TOTAL	QUANTITY	TOTAL	QUANTITY	TOTAL
8	REMOVAL AND DISPOSAL OF UNSUITABLE MATERIAL	50.00	CY	\$ 33.05	\$ 1,652.50		\$ -		\$ -		\$ -	0	\$0.00
9	SANITARY MANHOLE, 4' DIAMETER	2.00	EA	\$ 11,670.00	\$ 23,340.00		\$ -		\$ -		\$ -	0	\$0.00
10	SANITARY SERVICE, 6" PVC SDR-26	308.00	LF	\$ 145.95	\$ 44,952.60		\$ -		\$ -		\$ -	0	\$0.00
11	SANITARY SEWER TEE-WYES 8" X 6"	11.00	EA	\$ 217.35	\$ 2,390.85		\$ -		\$ -		\$ -	0	\$0.00
12	SANITARY SEWER, 8" PVC SDR-26	508.00	LF	\$ 97.00	\$ 49,276.00		\$ -		\$ -		\$ -	0	\$0.00
13	SANITARY SEWER TEE-WYES 8" X 6" W/ CAP (OPEN LOT)	1.00	EA	\$ 878.45	\$ 878.45		\$ -		\$ -		\$ -	0	\$0.00
14	SILT FENCE	697.00	LF	\$ 4.20	\$ 2,927.40		\$ -		\$ -		\$ -	0	\$0.00
15	TOPSOIL, SEEDING CLASS 1, EROSION CONTROL & BLANKET	982.00	SY	\$ 9.00	\$ 8,838.00		\$ -		\$ -		\$ -	0	\$0.00
16	TRAFFIC CONTROL AND PROTECTION	1.00	LS	\$ 999.00	\$ 999.00		\$ -		\$ -		\$ -	0	\$0.00
17	TREE PROTECTION	6.00	EA	\$ 244.15	\$ 1,464.90		\$ -		\$ -		\$ -	0	\$0.00
18	TRENCH BACKFILL	192.00	CY	\$ 41.10	\$ 7,891.20		\$ -		\$ -		\$ -	0	\$0.00
TOTAL BID PRICE FOR ALTERNATE C					\$ 258,528.45		\$ -		\$ -		\$ -		\$ -
ALTERNATE D													
1	AGGREGATE SHOULDER, TYPE B	13.00	SY	\$ 20.35	\$ 264.55		\$ -		\$ -		\$ -	0	\$0.00
2	CULVERT FES REMOVAL AND REPLACEMENT, 12" CMP	2.00	EA	\$ 887.75	\$ 1,775.50		\$ -		\$ -		\$ -	0	\$0.00
3	CULVERT REMOVAL AND REPLACEMENT, 8" CMP	24.00	LF	\$ 76.65	\$ 1,839.60		\$ -		\$ -		\$ -	0	\$0.00
4	CULVERT REMOVAL AND REPLACEMENT, 12" CMP	194.00	LF	\$ 80.50	\$ 15,617.00		\$ -		\$ -		\$ -	0	\$0.00
5	DEWATERING	1.00	LS	\$ 122,995.00	\$ 122,995.00		\$ -		\$ -		\$ -	0	\$0.00
6	GRAVEL DRIVEWAY REMOVAL AND REPLACEMENT	35.00	SY	\$ 19.30	\$ 675.50		\$ -		\$ -		\$ -	0	\$0.00
7	HMA DRIVEWAY REMOVAL AND REPLACEMENT	138.00	SY	\$ 127.25	\$ 17,560.50		\$ -		\$ -		\$ -	0	\$0.00
8	HMA PATCHING, CLASS D, 5"	467.00	SY	\$ 133.65	\$ 62,414.55		\$ -		\$ -		\$ -	0	\$0.00
9	LANDSCAPE BLOCK PLANTER/BED REMOVE AND RESET	1.00	LS	\$ 3,488.00	\$ 3,488.00		\$ -		\$ -		\$ -	0	\$0.00
10	PAVEMENT REMOVAL	467.00	SY	\$ 12.65	\$ 5,900.95		\$ -		\$ -		\$ -	0	\$0.00
11	REMOVAL AND DISPOSAL OF UNSUITABLE MATERIAL	50.00	CY	\$ 24.40	\$ 1,220.00		\$ -		\$ -		\$ -	0	\$0.00
12	SANITARY DROP MANHOLE, 4' DIAMETER	1.00	EA	\$ 12,675.00	\$ 12,675.00		\$ -		\$ -		\$ -	0	\$0.00
13	SANITARY MANHOLE, 4' DIAMETER	4.00	EA	\$ 12,660.00	\$ 50,640.00		\$ -		\$ -		\$ -	0	\$0.00
14	SANITARY SERVICE, 6" PVC SDR-26	370.00	LF	\$ 144.65	\$ 53,520.50		\$ -		\$ -		\$ -	0	\$0.00
15	SANITARY SEWER TEE-WYES 10" X 6"	9.00	EA	\$ 439.65	\$ 3,956.85		\$ -		\$ -		\$ -	0	\$0.00
16	SANITARY SEWER, 8" PVC SDR 26	36.00	LF	\$ 118.15	\$ 4,253.40		\$ -		\$ -		\$ -	0	\$0.00
17	SANITARY SEWER, 10" PVC SDR 26	1134.00	LF	\$ 128.45	\$ 145,662.30		\$ -		\$ -		\$ -	0	\$0.00
18	SANITARY SEWER TEE-WYES 10" X 6" W/ RISER & CAP (OPEN LOT)	1.00	EA	\$ 1,266.75	\$ 1,266.75		\$ -		\$ -		\$ -	0	\$0.00
19	SILT FENCE	1052.00	LF	\$ 3.85	\$ 4,050.20		\$ -		\$ -		\$ -	0	\$0.00
20	BLANKET	2371.00	SY	\$ 9.00	\$ 21,339.00		\$ -		\$ -		\$ -	0	\$0.00
21	TRAFFIC CONTROL AND PROTECTION	1.00	LS	\$ 998.00	\$ 998.00		\$ -		\$ -		\$ -	0	\$0.00
22	TREE PROTECTION	2.00	EA	\$ 244.15	\$ 488.30		\$ -		\$ -		\$ -	0	\$0.00
23	TREE REMOVAL (6 TO 15 UNITS DIAMETER)	27.00	UN	\$ 29.55	\$ 797.85		\$ -		\$ -		\$ -	0	\$0.00
24	TREE REMOVAL (OVER 15 UNITS DIAMETER)	138.00	UN	\$ 37.25	\$ 5,140.50		\$ -		\$ -		\$ -	0	\$0.00
25	TREE, 3" CALIPER, BALLED AND BURLAPPED	7.00	EA	\$ 790.25	\$ 5,531.75		\$ -		\$ -		\$ -	0	\$0.00
26	TRENCH BACKFILL	504.00	CY	\$ 41.10	\$ 20,714.40		\$ -		\$ -		\$ -	0	\$0.00
TOTAL BID PRICE ALTERNATE D					\$ 564,485.95	TOTAL BID PRICE ALTERNATE D							\$ -
					\$ 7,821,798.14						\$ 1,080,007.80	\$ 43,551.94	32.67% \$ 2,555,322.35



STATE OF ILLINOIS

COUNTY OF

WAIVER OF LIEN TO DATE

Gty #

Escrow #

TO WHOM IT MAY CONCERN:

WHEREAS the undersigned has been employed by Northern Moraine Wastewater Reclamation District to furnish Underground Utilities for the premises known as Holiday Hills / Le Villa Vaupell Sewer Extension of which Northern Moraine Wastewater Reclamation District is the owner.

THE undersigned, for and in consideration of Seven THundred Ninety One Thousand Four Hundred Thirty Six Dollars and Six Cents (\$791,436.06) Dollars, and other good and valuable considerations, the receipt whereof is hereby acknowledged, do(es) hereby waive and release any and all lien or claim of, or right to, lien, under the statutes of the State of Illinois, relating to mechanics' liens, with respect to and on said above-described premises, and the improvements thereon, and on the material, fixtures, apparatus or machinery furnished, and on the moneys, funds or other considerations due or to become due from the owner, on account of all labor, services, material, fixtures, apparatus or machinery, furnished to this date by the undersigned for the above-described premises, INCLUDING EXTRAS.*

DATE AUGUST 28, 2022 COMPANY NAME Trine Construction Corp

ADDRESS 1041 Trine Ct, Siote A, St Charles, IL 60174

SIGNATURE AND TITLE

*EXTRAS INCLUDE BUT ARE NOT LIMITED TO CHANGE ORDERS, BOTH ORAL AND WRITTEN, TO THE CONTRACT

CONTRACTOR'S AFFIDAVIT

STATE OF ILLINOIS

COUNTY OF Kane

TO WHOM IT MAY CONCERN:

THE UNDERSIGNED, (NAME) Carol Gregorich BEING DULY SWORN, DEPOSES AND SAYS THAT HE OR SHE IS (POSITION) Assistant Secretary OF (COMPANY NAME) Trine Construction Corp WHO IS THE CONTRACTOR FURNISHING Site Utilities WORK ON THE BUILDING LOCATED AT Holiday Hills/Le Villa Vaupell Sewer Extension OWNED BY Northern Moraine Wastewater Reclamation District

That the total amount of the contract including extras* is \$7,825,286.94 on which he or she has received payment of \$1,306,643.45 prior to this payment. That all waivers are true, correct and genuine and delivered unconditionally and that there is no claim either legal or equitable to defeat the validity of said waivers. That the following are the names and addresses of all parties who have furnished material or labor, or both, for said work and all parties having contracts or sub contracts for specific portions of said work or for material entering into the construction thereof and the amount due or to become due to each, and that the items mentioned include all labor and material required to complete said work according to plans and specifications:

NAMES AND ADDRESSES	WHAT FOR	CONTRACT PRICE INCLD EXTRAS*	AMOUNT PAID	THIS PAYMENT	BALANCE DUE
For complete listing see page 2 of 2 attached:					
TOTAL LABOR AND MATERIAL INCLUDING EXTRAS* TO COMPLETE.					

That there are no other contracts for said work outstanding, and that there is nothing due or to become due to any person for material, labor or other work of any kind done or to be done upon or in connection with said work other than above stated.

DATE 9-9-22

SIGNATURE:

SUBSCRIBED AND SWORN TO BEFORE ME THIS 9th DAY OF September, 2022

*EXTRAS INCLUDE BUT ARE NOT LIMITED TO CHANGE ORDERS, BOTH ORAL AND WRITTEN, TO THE CONTRACT.

NOTARY PUBLIC



MICHELLE LO COCO
OFFICIAL SEAL
Notary Public, State of Illinois
My Commission Expires
September 24, 2024

WAIVER OF LIEN TO DATE

FROM: Trine Construction Corp.
FOR: Holiday Hills
 Pay Est. 3

NAMES AND ADDRESSES	WHAT FOR	CONTRACT PRICE WITH EXTRAS	AMOUNT PAID	THIS PAYMENT	BALANCE DUE
Trine Construction Corp.	Equip, Labor and Other	\$4,485,726.94	\$781,006.65	\$163,787.30	\$3,540,932.99
Mid American	Appurants	\$605,000.00	\$0.00	\$171,900.00	\$433,100.00
Welch Brothers	Concrete Structures	\$313,000.00	\$0.00		\$313,000.00
Thelen Materials	Aggregates/Dump	\$420,000.00	\$3,307.49		\$416,692.51
Traffic Contront Protection	Traffic Control	\$17,800.00	\$0.00		\$17,800.00
Gasvoda & Assoc	Pumps	\$85,000.00	\$0.00		\$85,000.00
Advanced Automation & Cont	Instrumental	\$57,000.00	\$0.00		\$57,000.00
Procision Boring	Auger/Boring	\$51,700.00	\$0.00	\$16,146.00	\$35,554.00
TAT Enaterprises	Asphalt	\$500,000.00	\$0.00		\$500,000.00
Landmark	Concrete	\$124,700.00	\$0.00		\$124,700.00
Homestead Electric	Electrical	\$358,000.00	\$0.00		\$358,000.00
Abbott Tree	Tree Removal	\$45,560.00	\$14,810.00	\$10,786.00	\$19,964.00
Michels's	Dewatering	\$300,000.00	\$59,400.00	\$85,500.00	\$155,100.00
Genco Industies	Mechanical	\$161,800.00	\$0.00		\$161,800.00
Boller Construction	Building	\$300,000.00	\$0.00		\$300,000.00
TOTAL LABOR AND MATERIAL INCLUDING EXTRAS*		\$7,825,286.94	\$858,524.14	\$448,119.30	\$6,518,643.50

**WAIVER OF LIEN - FINAL
MATERIALS**

STATE OF Illinois

Lake County

SS.

August 4th, 2022

TO WHOM IT MAY CONCERN:

Whereas, we the undersigned **Mid American Water of Wauconda, Inc.**
have been employed by **TRINE CONSTRUCTION**
to furnish **Water and Sewer Related Material**

For the building known as Number _____ Street,

PROJECT: Le Villa Vaupell Sewer Exit

OWNER: Holiday Hills

City of

Situated on Lot

In Section

, Township

, Range

County of

, State of

Illinois

Now, Therefore, Know Ye, That we the undersigned, for and in consideration of
\$171,900.00 Dollars, and other good and valuable considerations, the receipt
whereof is hereby acknowledged, do we hereby waive and release any and all lien, or claim,
or right to lien on said above described building and premises under the status of the Statutes
of the State of Illinois relating to Mechanics' Liens, on account of materials furnished by the
undersigned to

TRINE CONSTRUCTION

for said building or premises.

Given Under *my* hand - and - seal this 4th day of August, 2022

Mid American Water of Wauconda, Inc.

Seal



SIGNATURE

Seal

PARTIAL WAIVER OF LIEN TO DATE

STATE OF ILLINOIS

JSS

COUNTY OF LAKE

TO WHOM IT MAY CONCERN:

WHEREAS the undersigned has been employed by Trine Construction Corp.
to furnish Augured Casing
for the premises known as Leville Vaupell Sewer Extension Phase 1 PO 202208
of which Village of Holiday Hills is the owner.

THE undersigned, for and in consideration of Sixteen Thousand One Hundred Forty Six Dollars and Zero Cents
(\$ 16,146.00) Dollars, and other good and valuable considerations, the receipt whereof is hereby
acknowledged, do(es) hereby waive and release any and all lien or claim of, or right to, lien, under the statutes of the State of Illinois, relating to
mechanics' liens, with respect to and on said above-described premises, and the improvements thereon, and on the material, fixtures, apparatus
or machinery furnished, and on the moneys, funds or other considerations due to or to become due from the owner, on account of labor services,
material, fixtures, apparatus or machinery, furnished to date by the undersigned for the above-described premises.

Given under MY hand SIGNED and SEALED this 09/08/22

Signature: Joe XABA

NOTE: All waivers must be for the full amount paid. If waiver is for a corporation, corporate name should be used, corporate seal affixed and title of
officer signing waiver should be set forth; if waiver is for a partnership, the partnership name should be used, partner should sign and designate himself as partner.

CONTRACTOR'S AFFIDAVIT

STATE OF ILLINOIS

JSS

COUNTY OF LAKE

TO WHOM IT MAY CONCERN:

THE undersigned, being duly sworn, deposes and says that he is Joseph Abt, Assistant Secretary
of the Precision Boring, Inc
who is the supplier for the Augured Casing
work on the building located at Leville Vaupell Sewer Extension Phase 1 PO 202208
owned by Village of Holiday Hills

That the total amount of the contract including extras is \$51,700.00 on which he has received payment of
\$ prior to this payment. That all waivers are true, correct and genuine and delivered unconditionally and that
there is no claim either legal or equitable to defeat the validity of said waivers. That the following are the names of all parties who have furnished
material or labor, or both, for said work and all parties having contracts or sub contracts for specific portions of said work or for material entering
into the construction thereof and the amount due to or to become due to each, and that the items mentioned include all labor and material required to
complete said work according to plans and specifications:

COMPANY NAME	WHAT FOR	CONTRACT PRICE	AMOUNT PAID	THIS PAYMENT	BALANCE DUE
Precision Boring	Augured Casing	\$ 51,700.00	\$ -	\$ 16,146.00	\$ 35,554.00
All material taken from our fully paid stock and delivered to the jobsite by our trucks.					
TOTAL LABOR AND MATERIAL TO COMPLETE		\$ 51,700.00	\$ -	\$ 16,146.00	\$ 35,554.00

That there are no other contracts for said work outstanding, and that there is nothing due to or to become due to any person for material, labor
or other work of any kind done or to be done upon or in connection with said work other than above stated.

Signed this: 09/08/22

Signature: Joe XABA

(Notary Seal)

Notary Signature: Kennedy G Hanna

Subscribed and sworn to before me this 9/8/22



WAIVER OF LIEN TO DATE

STATE OF Illinois
COUNTY OF

} SS

Gty # _____

Escrow # _____

TO WHOM IT MAY CONCERN:

WHEREAS the undersigned has been employed by Trine Construction Corp. 1041 Trine Ct. / St Charles, IL 60174
to furnish Tree Work
for the premises known as Le Villa Vaupell Sewer Extension Phase 1
of which Village of Holiday Hills is the owner.

THE undersigned, for and in consideration of Ten Thousand, Seven Hundred Eighty Six Dollars & no/100
(\$ 10,786.00) Dollars, and other good and valuable considerations, the receipt whereof is hereby acknowledged,
do(es) hereby waive and release any and all lien or claim of, or right to, lien, under the statutes of the State of Illinois,
relating to mechanics' liens, with respect to and on said above-described premises, and the improvements thereon, and on
the material, fixtures, apparatus or machinery furnished, and on the moneys, funds or other considerations due or to become
due from the owner, on account of all labor services, material, fixtures, apparatus or machinery, furnished to this date by the
undersigned for the above-described premises, INCLUDING EXTRAS.*

DATE September 8, 2022 COMPANY NAME Abbott Tree Care Professionals, LLC
ADDRESS P.O. Box 249 / Wayne, IL 60184

SIGNATURE AND TITLE [Signature]
* Extras Include but are not limited to change orders, both oral and written, to the contract.

STATE OF Illinois
COUNTY OF } SS CONTRACTOR'S AFFIDAVIT

TO WHOM IT MAY CONCERN:

The undersigned Michael Abbott being duly sworn, deposes
and says that he or she is owner
of Abbott Tree Care Professionals, LLC who is the
contractor furnishing Tree Work work on the building
located at Le Villa Vaupell Sewer Extension Phase 1
owned by Village of Holiday Hills

That the total amount of the contract including extras* is \$ 59,056.00 on which he has received payment of
\$ 14,810.00 prior to this payment.

That all waivers are true, correct and genuine and delivered unconditionally and that there is no claim either legal or equitable to defeat the
validity of said waivers. That the following are the names and addresses of all parties who have furnished material or labor, or both, for said
work and all parties having contracts or sub contracts for specific portions of said work or for material entering into the construction thereof
and the amount due or to become due to each, and that the items mentioned include all labor and material required to complete said work
according to plans and specifications:

NAMES AND ADDRESSES	WHAT FOR	CONTRACT PRICE INCLUDING EXTRAS*	AMOUNT PAID	THIS PAYMENT	BALANCE DUE
Abbott Tree Care Professionals	Tree Work	59,056.00	14,810.00	10,786.00	33,460.00

Total Labor And Material Including Extras* To Complete	59,056.00	14,810.00	10,786.00	33,460.00
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That there are no other contracts for said work outstanding, and that there is nothing due or to become due to any person for material, labor or other work of
any kind done upon or in connection with said work other than above stated.

DATE September 8, 2022

Subscribed and sworn before me this _____

*EXTRAS INCLUDE BUT ARE NOT LIMITED TO CHANGE
ORDERS, BOTH ORAL AND WRITTEN, TO THE CONTRACT.

Signature: [Signature]
Official Seal
Susan M. Abbott
Notary Public State of Illinois
My Commission Expires 06/15/2024
September 8, 2022
Notary

WAIVER OF LIEN TO DATE

STATE OF Illinois) SS
COUNTY OF Kendall

Escrow# _____

TO WHOM IT MAY CONCERN:

WHEREAS the undersigned has been employed by Trine Construction Corp
to furnish Le Villa Vaupell Sewer Extension Phase 1
for the premises known as Village of Holiday Hills -Sunset Dr & Holiday Drive, Holiday Hills, IL 60051
of which Northern Moraine Wastewater Reclamation District Illinois is the owner.
THE undersigned, for and in consideration of Eighty-Five Thousand Five Hundred and 00/100
\$85,500.00 Dollars, and other good and valuable considerations, the receipt whereof is hereby acknowledged, do(es) hereby waive and
release any and all lien or claim of, or right to, lien, under the statutes of the State of Illinois, relating to mechanics' liens, with respect to and on said
above-described premises, and the improvements thereon, and on the material, fixtures, apparatus or machinery furnished, and on the moneys, funds
or other considerations due or to become due from the owner, on account of all labor, services, material, fixtures, apparatus or machinery furnished
to this date by the undersigned for the above-described premises, INCLUDING EXTRAS.*

DATE 7/31/2022

COMPANY NAME
ADDRESS

Michels Construction Inc.
1266 Orchard Road, Montgomery, IL 60538

SIGNATURE AND TITLE

*EXTRAS INCLUDE BUT ARE NOT LIMITED TO CHANGE ORDERS, BOTH ORAL AND WRITTEN, TO THE CONTRACT.

CONTRACTOR'S AFFIDAVIT

STATE OF Illinois) SS
COUNTY OF Kendall

TO WHOM IT MAY CONCERN:

THE UNDERSIGNED, Kevin Becker BEING DULY SWORN, DEPOSES
AND SAYS THAT HE OR SHE IS General Manager OF

Michels Construction Inc. WHO IS THE CONTRACTOR FOR THE
Le Villa Vaupell Sewer Extension Phase 1 WORK ON THE BUILDING LOCATED AT
Village of Holiday Hills -Sunset Dr & Holiday Drive, Holiday Hills, IL 60051 OWNED BY
Northern Moraine Wastewater Reclamation District Illinois

That the total amount of the contract including extras* is \$300,000.00 on which he or she has received payment of
\$59,400.00 prior to this payment. That all waivers are true, correct and genuine and delivered unconditionally and
that there is no claim either legal or equitable to defeat the validity of said waivers. That the following are the names and addresses of all parties who
have furnished material or labor, or both, for said work and all parties having contracts or sub contracts for specific portions of said work or for material
entering into the construction thereof and the amount due or to become due to each, and that the items mentioned include all labor and material
required to complete said work according to plans and specifications.

Names & Addresses	What For	Contract Price Including Extras *	Amount Paid	This Payment	Balance Due
Michels Construction Inc.	Install Wells	\$300,000.00	\$59,400.00	\$85,500.00	\$155,100.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00
All labor and fringes fully paid. All material taken from fully paid stock and delivered to jobsite in company owned vehicle. No outside rental equipment used.					
TOTAL LABOR AND MATERIAL INCLUDING EXTRAS* TO COMPLETE		\$300,000.00	\$59,400.00	\$85,500.00	\$155,100.00

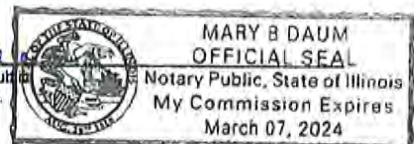
That there are no other contracts for said work outstanding, and that there is nothing due or to become due to any person for material, labor or
other work of any kind done or to be done upon or in connection with said work other than above stated.

Date 9/8/2022

Signature _____

SUBSCRIBED AND SWORN TO BEFORE ME THIS 08th DAY OF September, 2022

*EXTRAS INCLUDE BUT ARE NOT LIMITED TO CHANGE ORDERS, BOTH ORAL AND WRITTEN, TO THE CONTRACT.



Northern Moraine Wastewater Reclamation District

Unpaid Bills

As of September 9, 2022

Type	Date	Num	Due Date	Aging	Open Balance
ACCENT LANDSCAPE DESIGN					
Bill	09/01/2022	0822-049	10/01/2022		2,545.00
Total ACCENT LANDSCAPE DESIGN					2,545.00
ACE HARDWARE OF LIBERTYVILLE INC					
Bill	09/06/2022	108960/8	10/06/2022		29.28
Bill	09/08/2022	108981/8	10/08/2022		9.15
Total ACE HARDWARE OF LIBERTYVILLE INC					38.43
AEP ENERGY					
Bill	08/18/2022	3014418075 - August	08/18/2022	22	57.69
Bill	08/19/2022	3014417973 - August	08/19/2022	21	49.01
Bill	08/19/2022	3014418020 - August	08/19/2022	21	119.57
Bill	08/19/2022	3014418053 - August	08/19/2022	21	28.87
Bill	08/19/2022	3014417917 - August	08/19/2022	21	65.11
Bill	08/19/2022	3014417962 - August	08/19/2022	21	34.16
Bill	08/19/2022	3014417995 - August	08/19/2022	21	74.42
Bill	08/19/2022	3014418031 - August	08/19/2022	21	67.91
Bill	08/19/2022	3014418064 - August	08/19/2022	21	112.96
Bill	08/19/2022	3014417951 - August	08/19/2022	21	47.81
Bill	08/22/2022	3014417906 - August	08/22/2022	18	142.45
Bill	08/22/2022	3014417928 - August	08/22/2022	18	58.11
Bill	08/22/2022	3014417850 - August	08/22/2022	18	42.12
Bill	08/22/2022	3014417872 - August	08/22/2022	18	137.62
Bill	08/22/2022	3014417894 - August	08/22/2022	18	29.68
Bill	08/22/2022	3014417939 - August	08/22/2022	18	39.27
Bill	08/22/2022	3014417883 - August	08/22/2022	18	38.89
Bill	08/22/2022	3014418042 - August	08/22/2022	18	330.31
Bill	08/22/2022	3014417861 - August	08/22/2022	18	35.64
Bill	08/22/2022	3014417940 - August	08/22/2022	18	86.19
Bill	08/23/2022	3014417849 - August	08/23/2022	17	5,001.93
Bill	08/23/2022	3014417984 - August	08/23/2022	17	60.45
Bill	08/24/2022	3014418086 - August	08/24/2022	16	101.32
Total AEP ENERGY					6,761.49
AMAZON CAPITAL SERVICES					
Bill	08/16/2022	1LF4-RGVV-D1WW	09/15/2022		64.99
Bill	08/28/2022	1R9C-HJNY-G3NY	09/27/2022		117.92
Bill	08/31/2022	11TL-J7JP-D9VP	09/30/2022		16.99
Bill	09/02/2022	1CH4-X1PH-7JM7	10/02/2022		415.00
Bill	09/04/2022	1J3R-KJYY-GN9K	10/04/2022		113.21
Bill	09/06/2022	1PFY-H191-J1GT	10/06/2022		16.40
Bill	09/06/2022	1VWL-3CR1-61R7	10/06/2022		43.97
Bill	09/06/2022	1CFG-VQW1-9CMN	10/06/2022		39.99
Bill	09/08/2022	16VW-CVFJ-GJ7D	10/08/2022		99.00
Bill	09/08/2022	1MWY-PXJ3-JRG1	10/08/2022		24.49
Total AMAZON CAPITAL SERVICES					951.96
AT&T					
Bill	07/28/2022	815344832607	07/28/2022	43	1,509.38
Bill	08/28/2022	815344832608	08/28/2022	12	1,508.62
Total AT&T					3,018.00
BHFX					
Bill	08/10/2022	429006	09/09/2022		323.57
Total BHFX					323.57
BITSPEED CONSULTING, INC					
Bill	08/31/2022	11645	09/30/2022		508.00
Total BITSPEED CONSULTING, INC					508.00
BLUECROSS BLUESHIELD OF ILLINOIS					
Bill	08/19/2022	September Statement	08/19/2022	21	103.08

Northern Moraine Wastewater Reclamation District
Unpaid Bills
As of September 9, 2022

Type	Date	Num	Due Date	Aging	Open Balance
Total BLUECROSS BLUESHIELD OF ILLINOIS					103.08
BP					
Bill	09/04/2022	62825713	09/04/2022	5	593.74
Total BP					593.74
CBIZ VALUATION GROUP, LLC					
Bill	08/24/2022	1111769667	08/24/2022	16	1,800.00
Total CBIZ VALUATION GROUP, LLC					1,800.00
CHASE BANK					
Bill	09/03/2022	0000002240	09/03/2022	6	29,712.52
Total CHASE BANK					29,712.52
CHEMTRADE CHEMICALS CORPORATION					
Bill	09/01/2022	93413272	09/01/2022	8	7,088.77
Total CHEMTRADE CHEMICALS CORPORATION					7,088.77
COM ED					
Bill	08/25/2022	3567414012	10/24/2022		349.57
Total COM ED					349.57
COMCAST CABLE					
Bill	08/28/2022	September Charges	08/28/2022	12	338.05
Total COMCAST CABLE					338.05
DEBORAH MARTIN					
Bill	09/01/2022	AUG REIMBURSEM...	09/01/2022	8	73.84
Total DEBORAH MARTIN					73.84
ESRI					
Bill	08/15/2022	94303822	08/15/2022	25	758.00
Total ESRI					758.00
GRUNDFOS WATER UTILITY INC					
Bill	08/14/2022	1900301970	09/13/2022		2,400.00
Total GRUNDFOS WATER UTILITY INC					2,400.00
ILLINOIS PUBLIC RISK FUND					
Bill	08/15/2022	75054	08/15/2022	25	4,912.00
Total ILLINOIS PUBLIC RISK FUND					4,912.00
IN-PIPE TECHNOLOGY					
Bill	08/31/2022	2171	09/30/2022		1,500.00
Total IN-PIPE TECHNOLOGY					1,500.00
ISOLVED BENEFIT SERVICES					
Bill	09/09/2022	1122480892	09/09/2022		78.75
Total ISOLVED BENEFIT SERVICES					78.75
LAI, LTD					
Bill	08/31/2022	22-19591	08/31/2022	9	6,621.14
Total LAI, LTD					6,621.14
MAC STRATEGIES GROUP, INC.					
Bill	09/06/2022	4132	09/06/2022	3	2,000.00
Total MAC STRATEGIES GROUP, INC.					2,000.00
MS. ELISA FISHER					

Northern Moraine Wastewater Reclamation District

Unpaid Bills

As of September 9, 2022

Type	Date	Num	Due Date	Aging	Open Balance
Bill	09/01/2022	REIMBURSEMENT	09/01/2022	8	52.69
Total MS. ELISA FISHER					52.69
NICOR GAS					
Bill	08/09/2022	30-46-28-2620 4	08/09/2022	31	57.40
Bill	08/09/2022	26-09-37-2242 4	08/09/2022	31	55.25
Bill	08/09/2022	62-73-07-1850 9	08/09/2022	31	57.00
Bill	08/09/2022	06-95-15-4737 8	08/09/2022	31	55.25
Bill	08/09/2022	90-41-47-7663 4	08/09/2022	31	56.29
Bill	08/09/2022	72-82-83-8859 4	08/09/2022	31	65.39
Bill	08/09/2022	21-77-74-2310 0	08/09/2022	31	56.29
Bill	08/09/2022	98-82-31-4996 2	08/09/2022	31	51.74
Bill	08/10/2022	70-47-05-5332 5	08/10/2022	30	64.97
Bill	08/10/2022	46-37-08-7812 9	08/10/2022	30	49.07
Bill	08/10/2022	76-86-41-7910 6	08/10/2022	30	167.54
Bill	08/10/2022	39-25-08-9552 9	08/10/2022	30	217.32
Bill	08/10/2022	75-94-15-2793 1	08/10/2022	30	174.44
Bill	08/11/2022	35-71-67-6191 7	08/11/2022	29	51.88
Bill	08/11/2022	56-12-21-8263 9	08/11/2022	29	64.20
Bill	08/15/2022	46-90-35-4491 7	08/15/2022	25	167.56
Total NICOR GAS					1,411.59
PACE ANALYTICAL SERVICES					
Bill	08/18/2022	19524145	09/17/2022		144.82
Total PACE ANALYTICAL SERVICES					144.82
PETERSON AND MATZ. INC.					
Bill	07/26/2022	072622	08/25/2022	15	330.92
Total PETERSON AND MATZ. INC.					330.92
RAGLAND, JOHN R					
Bill	08/14/2022		08/14/2022	26	200.00
Total RAGLAND, JOHN R					200.00
SHAW MEDIA					
Bill	08/31/2022	082210002435	09/30/2022		49.00
Total SHAW MEDIA					49.00
SUBURBAN LABORATORIES INC					
Bill	07/31/2022	205062	08/30/2022	10	557.60
Total SUBURBAN LABORATORIES INC					557.60
TAK TECHNOLOGY INC					
Bill	08/25/2022	181753	09/24/2022		3,240.00
Total TAK TECHNOLOGY INC					3,240.00
THIRD MILLENNIUM ASSOCIATES INC					
Bill	08/31/2022	28126	08/31/2022	9	562.88
Total THIRD MILLENNIUM ASSOCIATES INC					562.88
TRINE CONSTRUCTION CORP.					
Bill	09/09/2022	4TH PAYMENT REQ	09/09/2022		791,436.06
Total TRINE CONSTRUCTION CORP.					791,436.06
TROTTER AND ASSOCIATES, INC					
Bill	07/31/2022	20336	07/31/2022	40	1,642.75
Bill	07/31/2022	20339	07/31/2022	40	15,231.00
Bill	07/31/2022	20340	07/31/2022	40	2,744.00
Bill	07/31/2022	20337	07/31/2022	40	279.25
Bill	07/31/2022	20338	07/31/2022	40	2,466.50

Northern Moraine Wastewater Reclamation District
Unpaid Bills
As of September 9, 2022

Type	Date	Num	Due Date	Aging	Open Balance
Total TROTTER AND ASSOCIATES, INC					22,363.50
TRYON GOVERNMENTAL CONSULTING					
Bill	08/30/2022	1295	09/29/2022		3,000.00
Total TRYON GOVERNMENTAL CONSULTING					3,000.00
USA BLUEBOOK					
Bill	08/30/2022	095461	09/29/2022		221.41
Total USA BLUEBOOK					221.41
VERIZON					
Bill	08/18/2022	9913758040	09/17/2022		477.92
Total VERIZON					477.92
VIKING CHEMICAL COMPANY					
Bill	08/17/2022	133443	09/16/2022		1,150.00
Bill	08/29/2022	134044	09/28/2022		806.25
Total VIKING CHEMICAL COMPANY					1,956.25
VILLAGE OF ISLAND LAKE					
Bill	08/17/2022	08152022	09/01/2022	8	100.00
Bill	08/24/2022	08242022	09/08/2022	1	350.00
Total VILLAGE OF ISLAND LAKE					450.00
WASTE MANAGEMENT					
Bill	08/31/2022	3755932-2013-6	08/31/2022	9	414.60
Total WASTE MANAGEMENT					414.60
WAUCONDA CAR WASH					
Bill	07/31/2022	101816	07/31/2022	40	31.98
Total WAUCONDA CAR WASH					31.98
TOTAL					899,377.13