



DuPage Water Commission

600 E. Butterfield Road, Elmhurst, IL 60126-4642
(630) 834-0100 Fax: (630) 834-0120

AGENDA

FINANCE COMMITTEE

**THURSDAY, NOVEMBER 20, 2014
6:00 P.M.**

**600 EAST BUTTERFIELD ROAD
ELMHURST, IL 60126**

COMMITTEE MEMBERS

P. Suess, Chair

C. Janc

J. Pruyn

D. Russo

J. Zay

- I. Roll Call
- II. Discussion regarding the Reserve Fund Policy and Investment Policy
- III. Property and Liability Insurance
- IV. Approval of Minutes for Regular Committee Meeting of September 18, 2014
Finance Committee of the DuPage Water Commission
- V. Workers' Compensation and Employer's Liability Insurance
- VI. Approval of Reconciliations
- VII. Treasurer's Report – October 2014
- VIII. Financial Statements – October 2014
- IX. Auditor Update
- X. Accounts Payable
- XI. Other
- XII. Adjournment

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All visitors must present a valid driver's license or other government-issued photo identification, sign in at the reception area and wear a visitor badge while at the DuPage Pumping Station.

**MINUTES OF A MEETING OF THE
FINANCE COMMITTEE
OF THE DUPAGE WATER COMMISSION
HELD ON THURSDAY, SEPTEMBER 18, 2014
600 EAST BUTTERFIELD ROAD
ELMHURST, ILLINOIS**

The meeting was called to order at 6:12 P.M.

Committee members in attendance: C. Janc, J. Pruyn, D. Russo and J. Zay (arrived at 6:33 P.M.)

Committee members absent: P. Suess

Non-Committee members in attendance: None

Also in attendance: J. Spatz, C. Peterson, T. McGhee, and D. Ellsworth

Minutes

Commissioner Janc moved to approve the Minutes of the Regular Committee Meeting of August 21, 2014 of the Finance Committee. Seconded by Commissioner Russo and unanimously approved by a Voice Vote.

All voted aye. Motion carried.

Approval of Reconciliations

Treasurer Ellsworth stated that he had reviewed and approved the journal entries and bank reconciliations for the month of August.

Mr. McGhee left the meeting at 6:14 P.M.

Treasurer's Report – August 2014

Treasurer Ellsworth stated that he had provided the Committee with a written summary of the August Treasurer's Report. He noted on page 1 of the report that cash and investments totaled \$81.8M.

Treasurer Ellsworth discussed the detailed investment schedules, individual account balances and market yield. Market yield on the portfolio was at 56 basis points, down from the prior month's yield of 58 basis points. Unrealized losses at month end were approximately \$29,000 compared to unrealized losses of \$47,728 at the beginning of the year.

Treasurer Ellsworth noted that on the Statement of Cash Flows that operating activities increased cash flows by \$5.0M, \$11.5M of sales tax revenues were received and debt

payments totaled \$4.8M year to date. He stated that all targeted reserve levels were met or exceeded targets.

Financial Statements – August 2014

Financial Administrator Peterson provided the Committee with a summary of the August Financial Statements. She noted that four months into the current fiscal year, revenues are exceeding expenses slightly ahead of budgeted seasonal expectations, even as water sales are below budget by approximately 5%. An offset is water purchases are approximately 6% below budgeted seasonal expectations.

Sales Tax collections were higher than prior year revenue amounts by approximately 2.7% in August. Cumulatively Sales Tax collections as of August 31, 2014, were approximately \$456,000 over the prior year.

Financial Administrator Peterson discussed balances and activity within the cash and investment accounts compared to targets and liabilities.

Financial Administrator Peterson noted that cash balances were up compared to prior year by nearly \$17M. Receivables were up slightly versus prior year due to higher water costs and timing of collections, partially offset by lower water sales. Debt has declined by \$27M compared to prior year balances at August 31st.

Financial Administrator Peterson noted that there was no unusual activity or significant variances to discuss in the revenue and expense accounts.

R-24-14

Commissioner Pruyn moved to recommend to the Board to accept Resolution No. R-24-14: A Resolution Authorizing the Redemption of the Northern Trust Third Amended and Extended 2010 Debt Certificate and Authorizing and Directing the Use of General Account Balances for the Payment Thereof. Seconded by Commissioner Russo and unanimously approved by a Voice Vote.

All voted aye. Motion carried.

Discussion regarding the Reserve Fund Policy and Investment Policy

General Manager Spatz began a discussion regarding the suggested revisions to the Reserve Fund Policy and Investment Policy. He noted that sales tax account, which is a subaccount of the General Account, is where the Commission is currently holding cash to cover capital projects. However, with the sales tax ending in 2016 and debt payments down to just the monthly revenue bonds, now would be the opportune time to incorporate a new reserve for funding near-term projected capital spending.

Commissioner Pruyn asked General Manager Spatz how much would the Commission plan on contributing per month to the Capital Reserve. General Manager Spatz then described how the capital reserve would be funded when excess cash is available with

a goal of maintaining a balance that covers between 3-5 years of the Commission's 5 year capital improvement plan. The theory is that the Capital Reserve would be for the projects expected to occur in the next 5 years that were outlined in the Commission's 5 year capital improvement plan, which were previously funded by sales tax revenues. A discussion then began regarding how to determine what would be a proper balance in the reserve accounts based upon changes that are expected to occur in the next few years.

Accounts Payable

Financial Administrator Peterson presented the Accounts Payable to the committee members. The numbers below were to be presented in the General Meeting.

August 13, 2014 to September 9, 2014	\$8,759,323.07
<u>Estimated</u>	<u>\$7,720,165.00</u>
Total	\$16,479,488.07

Other

None

Adjournment

Commissioner Russo moved to adjourn the meeting at 7:00 P.M. Seconded by Commissioner Janc and unanimously approved by a Voice Vote.

All voted aye. Motion carried.



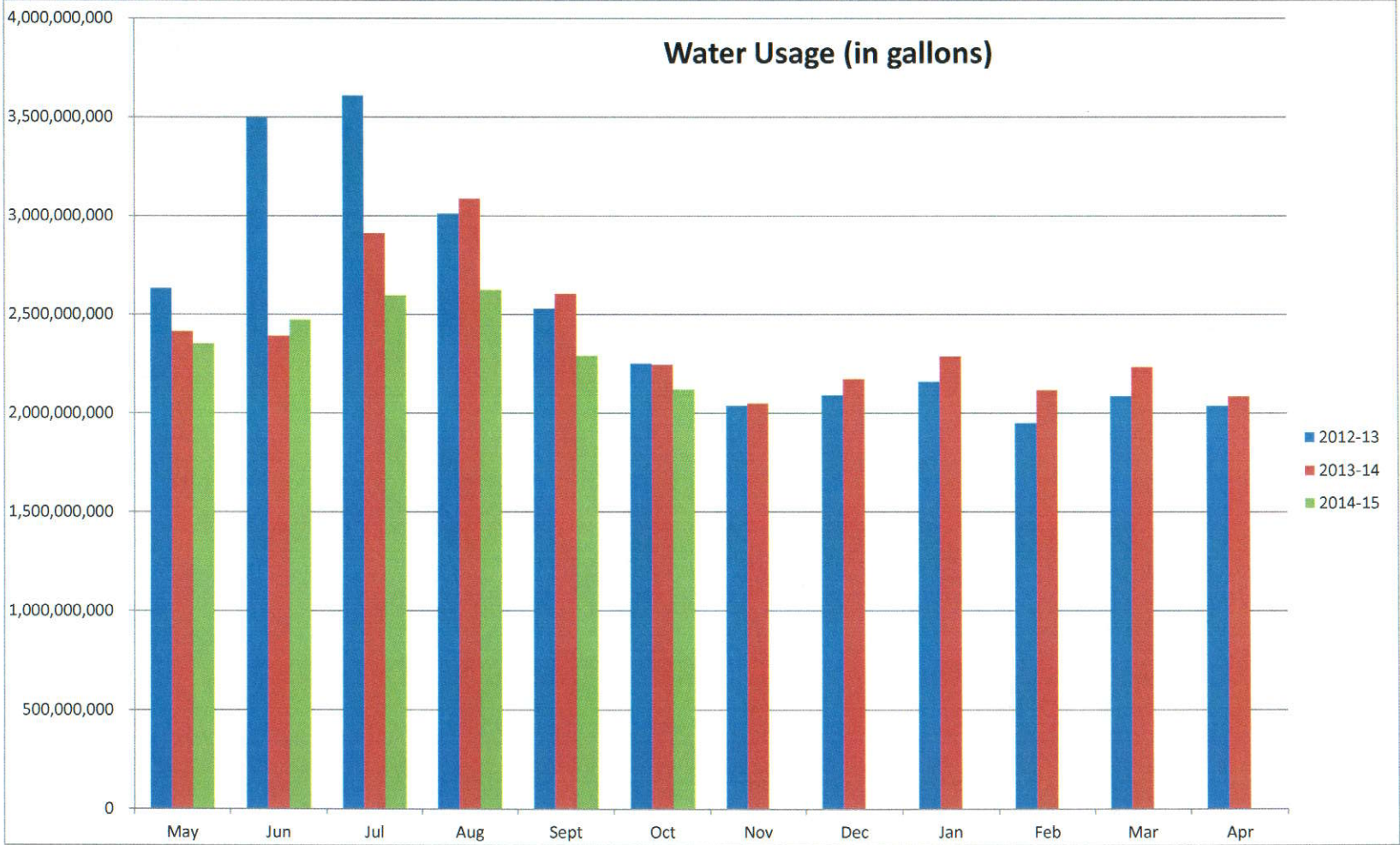
DuPage Water Commission

MEMORANDUM

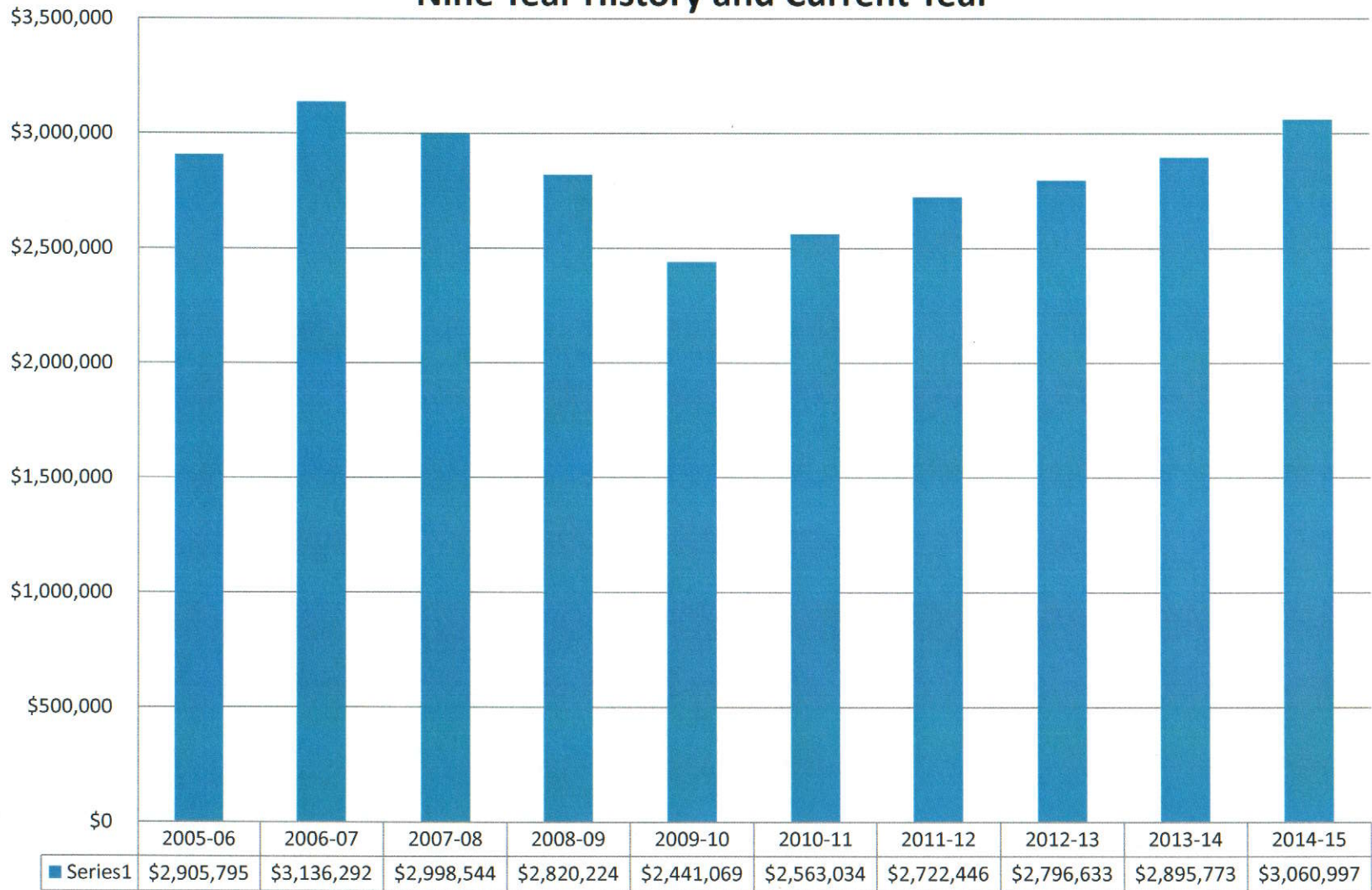
TO: John Spatz, General Manager
FROM: Cheryl Peterson, Financial Administrator *CP*
DATE: November 11, 2014
SUBJECT: Financial Report – October 31, 2014

- Water sales to Commission customers for October were 131.6 million gallons (6.0%) less than October 2013, and down by 169.4 million gallons compared to September 2014. Year-to-date water sales were down by 1,214.7 million gallons or 8.0% compared to the prior fiscal year.
- Water sales to Commission customers for October were 25.3 million gallons (1.2%) lower than the budgeted anticipated/forecasted sales for the month. Year-to-date water sales were 691.4 million gallons (4.7%) below the budgeted anticipated/forecasted sales.
- October sales tax collections (July) were \$3.06 million or 5.7% more than the same period last fiscal year. Cumulatively, sales tax collections are approximately \$755,000 (4.5%) more than prior year.
- Water billings to customers for O&M costs were \$8.2 million and water purchases from the City of Chicago was \$7.0 million. Water billing receivables at October month end (\$11.3 million) decreased compared to the prior month (\$12.6 million) primarily due to lower water sales and timing of collections.
- The Commission is six months or 50% into the fiscal year. As of October 31, 2014, \$77.8 million of the \$151.5 million revenue budget has been realized. Therefore, 51.3% of the revenue budget has been accounted for year to date. For the same period, \$56.8 million of the \$116.4 million expenditure budget has been realized, and this accounts for 48.8% of the expenditure budget.
- Adjusted for seasonality based on a monthly trend, year to date revenues are 99.5% and expenses are 92.3% of the current budget.
- The Operating Reserve and Long Term Water Capital Accounts had reached their respective 2014/2015 fiscal year end targeted levels. The O&M, General Account and the Sales Tax Subaccount have balances of \$15.9 million, \$13.9 million and \$7.2 million, respectively.
- Debt Balances declined by approximately \$8.2 million to \$19.0 million outstanding in the current month.

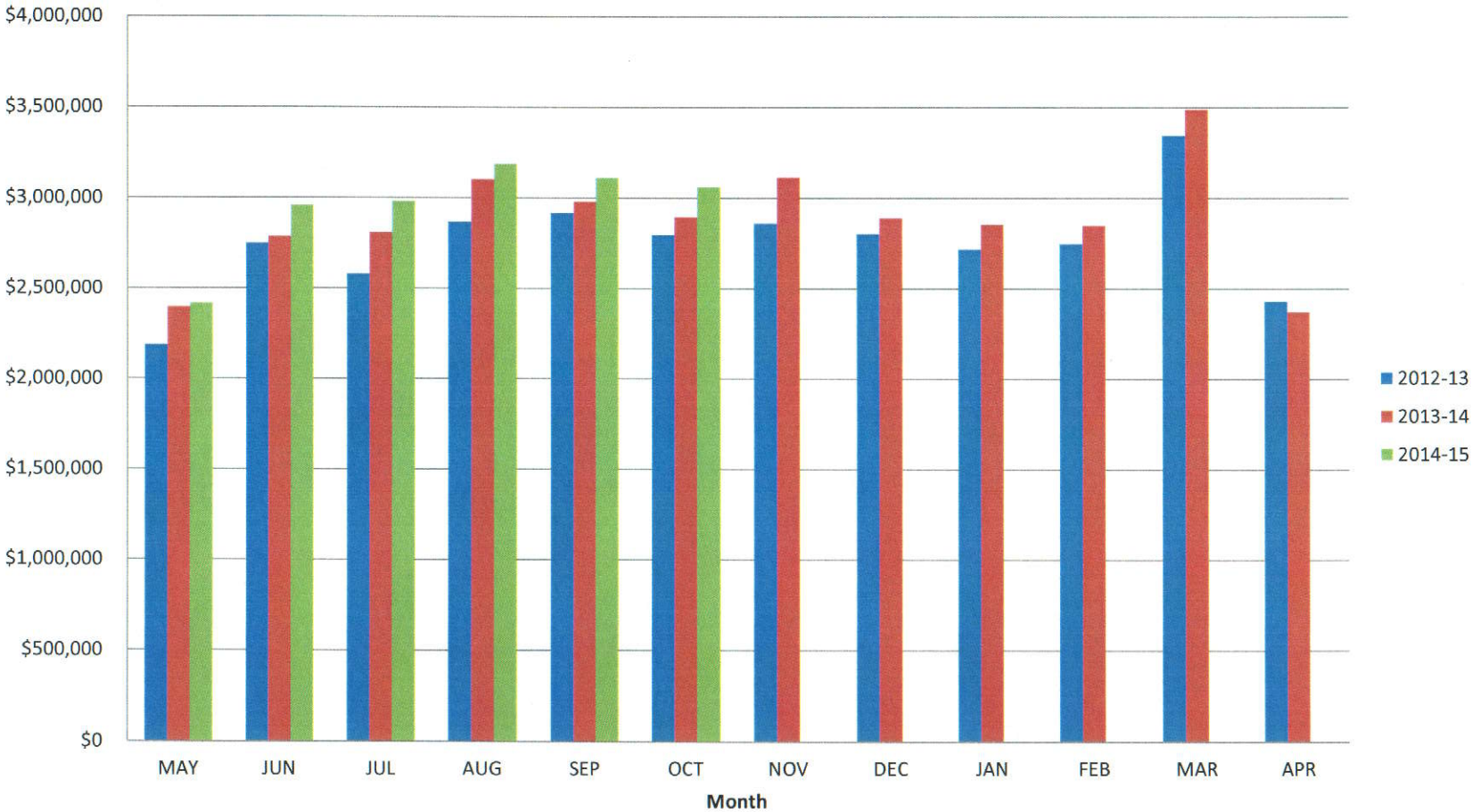
cc: Chairman and Commissioners



DuPage Water Commission - Sales Tax Collections - Month of Oct - Nine Year History and Current Year



Three Year Sales Tax Analysis



DuPage Water Commission

Summary of Specific Account Target and Summary of Net Assets

October 31, 2014

Revenue Bond Ordinance Accounts and Commission Policy Reserves	Account / Reserve Assets Balance (1)	Offsetting Liabilities	Year-End Specific Account Target	Status
Operations and Maintenance Account	\$ 15,919,232.50	\$ 7,949,315.57		Positive Net Assets
Revenue Bond Interest Account	\$ 17,257.41	\$ 15,522.84		Positive Net Assets
Revenue Bond Principal Account	\$ 1,178,000.00	\$ 1,175,500.00		Positive Net Assets
General Account	\$ 13,937,199.94	\$ -		Positive Net Assets
Sales Tax Subaccount	\$ 7,221,698.77	\$ 70,148.81		Positive Net Assets
Operating Reserve	\$ 37,789,613.23		\$ 37,152,341.00	Target Met
L-T Water Capital Reserve	\$ 5,800,113.34		\$ 5,725,000.00	Target Met
	<u>\$ 81,863,115.19</u>	<u>\$ 9,210,487.22</u>	<u>\$ 42,877,341.00</u>	<u>\$ 29,775,286.97</u>

Total Net Assets - All Commission Accounts

Unrestricted	\$ 89,267,133.48
Principal & Interest Accounts	\$ 1,191,022.84
Invested in Capital Assets, net	\$ 336,224,971.77
Total	<u>\$ 426,683,128.09</u>

(1) Includes Interest Receivable

BALANCE SHEET

AS OF: OCTOBER 31ST, 2014

01 -WATER FUND

	2013-2014	2014-2015
ASSETS	BALANCE	BALANCE
<u>CURRENT</u>		
CASH	1,200.00	1,200.00
INVESTMENTS	68,509,174.89	81,718,338.66
ACCOUNTS RECEIVABLE		
WATER SALES	11,076,268.84	11,333,231.27
INTEREST RECEIVABLE	147,999.42	143,576.53
SALES TAX RECEIVABLE	7,500,000.00	7,900,000.00
OTHER RECEIVABLE	242,556.71	(46,615.39)
INVENTORY	167,080.00	167,080.00
PREPAIDS	92,626.96	103,505.39
TOTAL CURRENT ASSETS	<u>87,736,906.82</u>	<u>101,320,316.46</u>
<u>NONCURRENT ASSETS</u>		
FIXED ASSETS	499,158,411.55	500,227,930.75
LESS:ACCUMULATED DEPRECIATION	(138,557,979.93)	(146,138,020.04)
CONSTRUCTION WORK IN PROGRESS	1,207,992.83	400,653.41
LONG TERM RECEIVABLES	588,524.81	539,481.08
TOTAL NONCURRENT ASSETS	<u>362,396,949.26</u>	<u>355,030,045.20</u>
TOTAL ASSETS	450,133,856.08	456,350,361.66
	=====	=====
<u>LIABILITIES</u>		
=====		
<u>CURRENT LIABILITIES</u>		
ACCOUNTS PAYABLE	7,087,921.01	7,662,680.74
ACCOUNTS PAYABLE CAPITAL	4,169.39	4,442.39
ACCRUED PAYROLL LIABILITIES	276,693.41	286,634.83
NOTES PAYABLE	20,000,000.00	0.00
BONDS PAYABLE	6,982,500.00	7,053,000.00
ACCRUED INTEREST	26,975.57	15,522.84
CONTRACT RETENTION	98,120.73	70,148.81
DEFERRED REVENUE	3,680,321.64	3,329,814.84
TOTAL CURRENT LIABILITIES	<u>38,156,701.75</u>	<u>18,422,244.45</u>
<u>NONCURRENT LIABILITIES</u>		
CAPITAL LEASE PAYABLE	21,304.81	12,558.68
REVENUE BONDS	26,048,800.00	11,954,550.00
UNAMORTIZED PREMIUM	(1,263,627.72)	(774,481.56)
OTHER POST EMPLOYMENT BENEFITS LIAB.	50,639.00	52,362.00
TOTAL NONCURRENT LIABILITIES	<u>24,857,116.09</u>	<u>11,244,989.12</u>
TOTAL LIABILITIES	63,013,817.84	29,667,233.57
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(6)

BALANCE SHEET

AS OF: OCTOBER 31ST, 2014

01 -WATER FUND

	2013-2014	2014-2015
ASSETS	BALANCE	BALANCE
BEGINNING EQUITY/RESERVES	<u>369,462,532.58</u>	<u>405,688,713.88</u>
TOTAL REVENUE	71,800,043.01	77,783,445.67
TOTAL EXPENSES	<u>54,142,537.35</u>	<u>56,789,031.46</u>
NET CHANGE	<u>17,657,505.66</u>	<u>20,994,414.21</u>
TOTAL EQUITY/RESERVES	<u>387,120,038.24</u>	<u>426,683,128.09</u>
NET ASSETS	450,133,856.08	456,350,361.66
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7

DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF:OCTOBER 31ST, 2014

01 -WATER FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
WATER SERVICE	117,857,482	8,844,773.15	0.00	59,674,262.35	0.00	58,183,220.14	50.63
TAXES	33,000,000	3,060,996.74	0.00	17,720,446.54	0.00	15,279,553.46	53.70
OTHER INCOME	634,391	107,071.80	0.00	388,736.78	0.00	245,654.22	61.28
TOTAL REVENUES	151,491,873	12,012,841.69	0.00	77,783,445.67	0.00	73,708,427.82	51.34
<u>EXPENDITURE SUMMARY</u>							
<u>OPERATIONS</u>							
PERSONNEL SERVICES	4,096,998	299,817.99	0.00	1,838,737.14	0.00	2,258,260.42	44.88
CONTRACT SERVICES	879,760	64,253.24	0.00	349,420.43	0.00	530,339.65	39.72
INSURANCE	633,200	45,015.37	0.00	269,914.54	0.00	363,285.46	42.63
OPERATIONAL SUPPORT SRVS	616,515	47,287.52	0.00	132,512.46	0.00	484,002.54	21.49
WATER OPERATION	100,961,724	7,302,057.92	0.00	49,810,074.05	0.00	51,151,650.37	49.34
BOND INTEREST	901,500	56,378.95	0.00	379,603.44	0.00	521,896.56	42.11
LAND & LAND RIGHTS	13,250	0.00	0.00	3,155.78	0.00	10,094.22	23.82
CAPITAL EQUIP/DEPREC	8,259,700	667,272.84	0.00	4,005,613.62	0.00	4,254,086.38	48.50
TOTAL OPERATIONS	116,362,647	8,482,083.83	0.00	56,789,031.46	0.00	59,573,615.60	48.80
TOTAL EXPENDITURES	116,362,647	8,482,083.83	0.00	56,789,031.46	0.00	59,573,615.60	48.80
REVENUE OVER/ (UNDER) EXPENDITURES	35,129,226	3,530,757.86	0.00	20,994,414.21	0.00	14,134,812.22	59.76

8

DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF:OCTOBER 31ST, 2014

01 -WATER FUND

% OF YEAR COMPLETED: 50.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>WATER SERVICE</u>							
01-5111 O&M PAYMENTS- GOVERNMENTAL	107,125,284	7,985,361.22	0.00	54,344,206.49	0.00	52,781,077.01	50.73
01-5112 O&M PAYMENTS- PRIVATE	2,667,976	189,785.85	0.00	1,309,341.73	0.00	1,358,634.09	49.08
01-5121 FIXED COST PAYMENTS- GOVT	6,969,559	580,809.31	0.00	3,484,855.86	0.00	3,484,703.08	50.00
01-5122 FIXED COST PAYMENTS-PRIVATE	173,578	14,452.13	0.00	86,712.78	0.00	86,865.45	49.96
01-5131 SUBSEQUENT CUSTOMER - GO	325,100	26,197.68	0.00	157,186.08	0.00	167,913.92	48.35
01-5132 SUBSEQUENT CUSTOMER - PRIVAT	578,300	48,166.96	0.00	289,001.76	0.00	289,298.24	49.97
01-5141 EMERGENCY WATER SERVICE- GOV	17,686	0.00	0.00	2,957.65	0.00	14,728.35	16.72
TOTAL WATER SERVICE	117,857,482	8,844,773.15	0.00	59,674,262.35	0.00	58,183,220.14	50.63
<u>TAXES</u>							
01-5300.SALES TAXES - WATER REVENUE	26,400,000	3,060,996.74	0.00	17,720,446.54	0.00	8,679,553.46	67.12
01-5300.WATER FUND - GENERAL	6,600,000	0.00	0.00	0.00	0.00	6,600,000.00	0.00
TOTAL TAXES	33,000,000	3,060,996.74	0.00	17,720,446.54	0.00	15,279,553.46	53.70
<u>OTHER INCOME</u>							
01-5810 INVESTMENT INCOME	336,000	107,036.80	0.00	315,495.40	0.00	20,504.60	93.90
01-5900 OTHER INCOME	0	35.00	0.00	66,866.71	0.00	66,866.71	0.00
01-5901 SALE OF EQUIPMENT	0	0.00	0.00	5,474.67	0.00	5,474.67	0.00
01-5920 CONTRIBUTIONS	298,391	0.00	0.00	900.00	0.00	297,491.00	0.30
TOTAL OTHER INCOME	634,391	107,071.80	0.00	388,736.78	0.00	245,654.22	61.28
** TOTAL REVENUES **	151,491,873	12,012,841.69	0.00	77,783,445.67	0.00	73,708,427.82	51.34
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9

DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF:OCTOBER 31ST, 2014

01 -WATER FUND
 OPERATIONS

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REBATE/ALW BAD DEBT STLM</u>							
<u>PERSONNEL SERVICES</u>							
01-60-6111 ADMIN SALARIES	1,233,550	100,058.58	0.00	569,035.09	0.00	664,514.47	46.13
01-60-6112 OPERATIONS SALARIES	1,490,653	123,683.06	0.00	727,138.78	0.00	763,514.15	48.78
01-60-6113 SUMMER INTERNS	20,000	32.00	0.00	15,591.25	0.00	4,408.75	77.96
01-60-6116 ADMIN OVERTIME	7,400	210.38	0.00	859.80	0.00	6,540.20	11.62
01-60-6117 OPERATIONS OVERTIME	119,252	2,831.09	0.00	75,030.02	0.00	44,222.21	62.92
01-60-6121 PENSION	330,722	25,602.85	0.00	160,305.95	0.00	170,416.51	48.47
01-60-6122 MEDICAL/LIFE BENEFITS	557,920	26,641.01	0.00	165,594.47	0.00	392,325.53	29.68
01-60-6123 FEDERAL PAYROLL TAXES	219,620	15,907.55	0.00	99,801.57	0.00	119,818.81	45.44
01-60-6128 STATE UNEMPLOYMENT	13,780	326.48	0.00	723.46	0.00	13,056.54	5.25
01-60-6131 TRAVEL	10,800	599.00	0.00	3,350.96	0.00	7,449.04	31.03
01-60-6132 TRAINING	45,300	818.05	0.00	4,665.50	0.00	40,634.50	10.30
01-60-6133.01 CONFERENCES	23,700	2,759.94	0.00	15,944.29	0.00	7,755.71	67.28
01-60-6191 OTHER PERSONNEL COSTS	24,300	348.00	0.00	696.00	0.00	23,604.00	2.86
TOTAL PERSONNEL SERVICES	4,096,998	299,817.99	0.00	1,838,737.14	0.00	2,258,260.42	44.88
<u>CONTRACT SERVICES</u>							
01-60-6210 WATER CONSERVATION PROGRAM	20,000	3,192.00	0.00	12,131.40	0.00	7,868.60	60.66
01-60-6233 TRUST SERVICES & BANK CHARGE	61,000	4,137.90	0.00	25,119.49	0.00	35,880.51	41.18
01-60-6251 LEGAL SERVICES- GENERAL	120,000	1,679.71	0.00	10,024.71	0.00	109,975.29	8.35
01-60-6253 LEGAL SERVICES- SPECIAL	50,000	0.00	0.00	7,201.10	0.00	42,798.90	14.40
01-60-6258 LEGAL NOTICES	25,500	5,191.10	0.00	12,536.90	0.00	12,963.10	49.16
01-60-6260 AUDIT SERVICES	45,000	0.00	0.00	41,700.00	0.00	3,300.00	92.67
01-60-6280 CONSULTING SERVICES	215,000	10,869.37	0.00	46,235.62	0.00	168,764.38	21.50
01-60-6290 CONTRACTUAL SERVICES	343,260	39,183.16	0.00	194,471.21	0.00	148,788.87	56.65
TOTAL CONTRACT SERVICES	879,760	64,253.24	0.00	349,420.43	0.00	530,339.65	39.72
<u>INSURANCE</u>							
01-60-6411 GENERAL LIABILITY INSURANCE	51,000	3,605.47	0.00	21,632.62	0.00	29,367.38	42.42
01-60-6412 PUBLIC OFFICIAL LIABILITY	22,200	1,588.17	0.00	9,528.98	0.00	12,671.02	42.92
01-60-6415 WORKER'S COMPENSATION	85,000	6,748.00	0.00	40,488.00	0.00	44,512.00	47.63
01-60-6416 EXCESS LIABILITY COVERAGE	35,000	2,587.63	0.00	15,525.98	0.00	19,474.02	44.36
01-60-6421 PROPERTY INSURANCE	375,000	29,560.13	0.00	177,360.98	0.00	197,639.02	47.30
01-60-6422 AUTOMOBILE INSURANCE	15,000	925.97	0.00	5,377.98	0.00	9,622.02	35.85
01-60-6491 SELF INSURANCE PROPERTY	50,000	0.00	0.00	0.00	0.00	50,000.00	0.00
TOTAL INSURANCE	633,200	45,015.37	0.00	269,914.54	0.00	363,285.46	42.63
<u>OPERATIONAL SUPPORT SRVS</u>							
01-60-6512 GENERATOR DIESEL FUEL	112,500	0.00	0.00	0.00	0.00	112,500.00	0.00
01-60-6513 NATURAL GAS	30,000	898.47	0.00	2,405.49	0.00	27,594.51	8.02
01-60-6514.01 TELEPHONE	36,892	1,615.46	0.00	9,424.71	0.00	27,467.29	25.55
01-60-6514.02 CELL PHONE & CORR. TELEMETRY	31,300	1,601.51	0.00	10,386.68	0.00	20,913.32	33.18
01-60-6514.03 RADIOS	9,360	8,892.00	0.00	8,892.00	0.00	468.00	95.00
01-60-6514.04 REPAIRS & EQUIPMENT	4,700	0.00	0.00	375.00	0.00	4,325.00	7.98
01-60-6521 OFFICE SUPPLIES	30,180	1,414.98	0.00	6,461.43	0.00	23,718.57	21.41
01-60-6522 BOOKS & PUBLICATIONS	3,388	519.00	0.00	1,185.40	0.00	2,202.60	34.99

DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF:OCTOBER 31ST, 2014

01 -WATER FUND
 OPERATIONS

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
01-60-6531 PRINTING- GENERAL	8,650	0.00	0.00	240.00	0.00	8,410.00	2.77
01-60-6532 POSTAGE & DELIVERY	7,800	227.41	0.00	1,889.73	0.00	5,910.27	24.23
01-60-6540 PROFESSIONAL DUES	19,080	9,221.45	0.00	12,045.45	0.00	7,034.55	63.13
01-60-6550 REPAIRS & MAINT- OFFICE EQUI	13,320	223.63	0.00	2,511.40	0.00	10,808.60	18.85
01-60-6560 REPAIRS & MAINT- BLDGS & GRN	187,540	11,285.06	0.00	51,194.10	0.00	136,345.90	27.30
01-60-6580 COMPUTER SOFTWARE	15,200	0.00	0.00	4,085.00	0.00	11,115.00	26.88
01-60-6590 COMPUTER/SOFTWARE MAINTENANCE	91,705	11,015.49	0.00	20,792.46	0.00	70,912.54	22.67
01-60-6591 OTHER ADMINISTRATIVE EXPENSE	14,900	373.06	0.00	623.61	0.00	14,276.39	4.19
TOTAL OPERATIONAL SUPPORT SRVS	616,515	47,287.52	0.00	132,512.46	0.00	484,002.54	21.49
WATER OPERATION							
01-60-6611.01 WATER BILLING	95,179,049	7,025,368.80	0.00	47,932,621.60	0.00	47,246,427.82	50.36
01-60-6611.02 ELECTRICITY	1,400,000	90,000.00	0.00	510,074.98	0.00	889,925.02	36.43
01-60-6611.03 OPERATIONS & MAINTENANCE	456,000	30,719.81	0.00	175,104.81	0.00	280,895.19	38.40
01-60-6611.04 MAJOR MAINTENANCE	400,000	0.00	0.00	0.00	0.00	400,000.00	0.00
01-60-6612.01 PUMP STATION	2,000,000	110,273.93	0.00	793,878.42	0.00	1,206,121.58	39.69
01-60-6612.02 METER STATION, ROV, TANK SITE	117,000	6,611.23	0.00	39,771.22	0.00	77,228.78	33.99
01-60-6613 WATER CHEMICALS	26,700	0.00	0.00	8,619.17	0.00	18,080.83	32.28
01-60-6614 WATER TESTING	24,000	1,914.38	0.00	7,728.00	0.00	16,272.00	32.20
01-60-6621 PUMPING SERVICES	221,800	9,130.28	0.00	104,101.92	0.00	117,698.08	46.94
01-60-6623 METER TESTING & REPAIRS	35,700	0.00	0.00	7,274.50	0.00	28,425.50	20.38
01-60-6624 SCADA / INSTRUMENTATION	43,900	1,888.04	0.00	21,540.50	0.00	22,359.50	49.07
01-60-6625 EQUIPMENT RENTAL	11,700	0.00	0.00	751.00	0.00	10,949.00	6.42
01-60-6626 UNIFORMS	29,000	0.00	0.00	3,207.77	0.00	25,792.23	11.06
01-60-6627 SAFETY	69,660	7,181.50	0.00	20,928.85	0.00	48,731.15	30.04
01-60-6631 PIPELINE REPAIRS	450,000	260.17	0.00	56,063.39	0.00	393,936.61	12.46
01-60-6632 COR TESTING & MITIGATION	39,000	0.00	0.00	3,321.07	0.00	35,678.93	8.52
01-60-6633 REMOTE FACILITIES MAINTENANCE	196,400	505.84	0.00	11,034.69	0.00	185,365.31	5.62
01-60-6634 PLAN REVIEW- PIPELINE CONFLI	79,365	15,775.53	0.00	40,157.36	0.00	39,207.64	50.60
01-60-6637 PIPELINE SUPPLIES	83,850	190.00	0.00	54,554.62	0.00	29,295.38	65.06
01-60-6640 MACHINERY & EQUIP- NON CAP	17,250	0.00	0.00	0.00	0.00	17,250.00	0.00
01-60-6641 REPAIRS & MAINT- VEHICLES	39,500	229.69	0.00	5,496.77	0.00	34,003.23	13.92
01-60-6642 FUEL- VEHICLES	40,000	1,998.72	0.00	13,833.41	0.00	26,166.59	34.58
01-60-6643 LICENSES- VEHICLES	1,850	10.00	0.00	10.00	0.00	1,840.00	0.54
TOTAL WATER OPERATION	100,961,724	7,302,057.92	0.00	49,810,074.05	0.00	51,151,650.37	49.34
BOND INTEREST							
01-60-6722 BOND INTEREST- REV BONDS	700,000	56,285.01	0.00	352,109.95	0.00	347,890.05	50.30
01-60-6723 NOTE INTEREST - DEBT CERT.	200,000	0.00	0.00	26,860.48	0.00	173,139.52	13.43
01-60-6724 INTEREST EXPENSE	1,500	93.94	0.00	633.01	0.00	866.99	42.20
TOTAL BOND INTEREST	901,500	56,378.95	0.00	379,603.44	0.00	521,896.56	42.11
LAND & LAND RIGHTS							
01-60-6810 LEASES	1,000	0.00	0.00	0.00	0.00	1,000.00	0.00
01-60-6820 PERMITS & FEES	12,250	0.00	0.00	3,155.78	0.00	9,094.22	25.76
TOTAL LAND & LAND RIGHTS	13,250	0.00	0.00	3,155.78	0.00	10,094.22	23.82

11

DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF:OCTOBER 31ST, 2014

01 -WATER FUND
 OPERATIONS

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL EQUIP/DEPREC</u>							
01-60-6851 COMPUTERS	23,700	0.00	0.00	1,762.44	0.00	21,937.56	7.44
01-60-6920 DEPRECIATION- TRANS MAINS	4,565,000	378,977.25	0.00	2,273,863.53	0.00	2,291,136.47	49.81
01-60-6930 DEPRECIATION- BUILDINGS	2,600,000	214,441.61	0.00	1,286,649.72	0.00	1,313,350.28	49.49
01-60-6940 DEPRECIATION-PUMPING EQUIPMENT	910,000	62,410.57	0.00	374,463.32	0.00	535,536.68	41.15
01-60-6952 DEPRECIATION- OFFICE FURN &	99,000	7,150.25	0.00	43,115.59	0.00	55,884.41	43.55
01-60-6960 DEPRECIATION- VEHICLES	62,000	4,293.16	0.00	25,759.02	0.00	36,240.98	41.55
TOTAL CAPITAL EQUIP/DEPREC	8,259,700	667,272.84	0.00	4,005,613.62	0.00	4,254,086.38	48.50
<u>CONSTRUCTION IN PROGRESS</u>							
01-60-7112.01 DPC YORK MS-CONSTR	298,391	0.00	0.00	900.00	0.00	297,491.00	0.30
01-60-7216 ROOF REPLACEMENT	1,000,000	0.00	0.00	0.00	0.00	1,000,000.00	0.00
01-60-7217 PUBLIC MTG ROOM HVAC REPLACE	130,000	0.00	0.00	0.00	0.00	130,000.00	0.00
01-60-7218 RESERVOIR HATCH REPLACEMENT	100,000	0.00	0.00	10,984.47	0.00	89,015.53	10.98
01-60-7219 EFFLUENT VAULT STAIRS REPLACEM	65,000	0.00	0.00	7,228.54	0.00	57,771.46	11.12
01-60-7707.01 STANDPIPE PAINTING-CONSTR	1,910,000	0.00	0.00	11,385.00	0.00	1,898,615.00	0.60
01-60-7708.01 STANDPIPE MIXING SYSTEM-CONSTR	800,000	0.00	0.00	47,335.61	0.00	752,664.39	5.92
01-60-7710 VALVE REHAB & REPLACEMENT	300,000	0.00	0.00	0.00	0.00	300,000.00	0.00
01-60-7711 METER REPLACEMENT	75,000	0.00	0.00	0.00	0.00	75,000.00	0.00
01-60-7712 CONDITION ASSESSMENT	200,000	0.00	0.00	51.80	0.00	199,948.20	0.03
01-60-7980 CAPITALIZED FIXED ASSETS	(4,878,391)	0.00	0.00	(77,885.42)	0.00	(4,800,505.58)	1.60
<u>CHGO CONSTR GRANT</u>							
<u>CONTINGENCY</u>							
<u>BOND PRINCIPAL</u>							
TOTAL OPERATIONS	116,362,647	8,482,083.83	0.00	56,789,031.46	0.00	59,573,615.60	48.80
TOTAL EXPENDITURES	116,362,647	8,482,083.83	0.00	56,789,031.46	0.00	59,573,615.60	48.80

*** END OF REPORT ***

DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF:OCTOBER 31ST, 2014

01 -WATER FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	Y-T-D BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REVENUE SUMMARY</u>							
WATER SERVICE	61,556,490	8,844,773.15	0.00	59,674,262.35	0.00	1,882,227.63	96.94
TAXES	16,287,050	3,060,996.74	0.00	17,720,446.54	0.00	(1,433,396.86)	108.80
OTHER INCOME	317,195	107,071.80	0.00	388,736.78	0.00	(71,541.30)	122.55
TOTAL REVENUES	78,160,735	12,012,841.69	0.00	77,783,445.67	0.00	377,289.47	99.52
<u>EXPENDITURE SUMMARY</u>							
<u>OPERATIONS</u>							
PERSONNEL SERVICES	1,984,326	299,817.99	0.00	1,838,737.14	0.00	145,588.44	92.66
CONTRACT SERVICES	462,380	64,253.24	0.00	349,420.43	0.00	112,959.55	75.57
INSURANCE	316,600	45,015.37	0.00	269,914.54	0.00	46,685.44	85.25
OPERATIONAL SUPPORT SRVS	308,258	47,287.52	0.00	132,512.46	0.00	175,745.10	42.99
WATER OPERATION	53,853,078	7,302,057.92	0.00	49,810,074.05	0.00	4,043,003.52	92.49
BOND INTEREST	466,750	56,378.95	0.00	379,603.44	0.00	87,146.54	81.33
LAND & LAND RIGHTS	6,625	0.00	0.00	3,155.78	0.00	3,469.22	47.63
CAPITAL EQUIP/DEPREC	4,129,850	667,272.84	0.00	4,005,613.62	0.00	124,236.34	96.99
CONSTRUCTION IN PROGRESS	(0)	0.00	0.00	0.00	0.00	(0.06)	0.00
TOTAL OPERATIONS	61,527,866	8,482,083.83	0.00	56,789,031.46	0.00	4,738,834.09	92.30
TOTAL EXPENDITURES	61,527,866	8,482,083.83	0.00	56,789,031.46	0.00	4,738,834.09	92.30
REVENUE OVER/(UNDER) EXPENDITURES	16,632,870	3,530,757.86	0.00	20,994,414.21	0.00	(4,361,544.62)	126.22

13

DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF:OCTOBER 31ST, 2014

01 -WATER FUND

% OF YEAR COMPLETED: 50.00

REVENUES	Y-T-D BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>WATER SERVICE</u>							
01-5111 O&M PAYMENTS- GOVERNMENTAL	56,126,535	7,985,361.22	0.00	54,344,206.49	0.00	1,782,328.95	96.82
01-5112 O&M PAYMENTS- PRIVATE	1,397,843	189,785.85	0.00	1,309,341.73	0.00	88,501.24	93.67
01-5121 FIXED COST PAYMENTS- GOVT	3,484,779	580,809.31	0.00	3,484,855.86	0.00	(76.40)	100.00
01-5122 FIXED COST PAYMENTS-PRIVATE	86,789	14,452.13	0.00	86,712.78	0.00	76.35	99.91
01-5131 SUBSEQUENT CUSTOMER - GO	162,550	26,197.68	0.00	157,186.08	0.00	5,363.90	96.70
01-5132 SUBSEQUENT CUSTOMER - PRIVAT	289,150	48,166.96	0.00	289,001.76	0.00	148.22	99.95
01-5141 EMERGENCY WATER SERVICE- GOV	8,843	0.00	0.00	2,957.65	0.00	5,885.37	33.45
TOTAL WATER SERVICE	61,556,490	8,844,773.15	0.00	59,674,262.35	0.00	1,882,227.63	96.94
<u>TAXES</u>							
01-5300.SALES TAXES - WATER REVENUE	16,287,050	3,060,996.74	0.00	17,720,446.54	0.00	(1,433,396.86)	108.80
TOTAL TAXES	16,287,050	3,060,996.74	0.00	17,720,446.54	0.00	(1,433,396.86)	108.80
<u>OTHER INCOME</u>							
01-5810 INVESTMENT INCOME	168,000	107,036.80	0.00	315,495.40	0.00	(147,495.40)	187.79
01-5900 OTHER INCOME	0	35.00	0.00	66,866.71	0.00	(66,866.71)	0.00
01-5901 SALE OF EQUIPMENT	0	0.00	0.00	5,474.67	0.00	(5,474.67)	0.00
01-5920 CONTRIBUTIONS	149,195	0.00	0.00	900.00	0.00	148,295.48	0.60
TOTAL OTHER INCOME	317,195	107,071.80	0.00	388,736.78	0.00	(71,541.30)	122.55
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** TOTAL REVENUES **	78,160,735	12,012,841.69	0.00	77,783,445.67	0.00	377,289.47	99.52
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DU PAGE WATER COMMISSION
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF:OCTOBER 31ST, 2014

01 -WATER FUND
OPERATIONS

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	Y-T-D BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>REBATE/ALW BAD DEBT STLM</u>							
<u>PERSONNEL SERVICES</u>							
01-60-6111 ADMIN SALARIES	619,365	100,058.58	0.00	569,035.09	0.00	50,330.14	91.87
01-60-6112 OPERATIONS SALARIES	747,712	123,683.06	0.00	727,138.78	0.00	20,572.74	97.25
01-60-6113 SUMMER INTERNS	20,000	32.00	0.00	15,591.25	0.00	4,408.75	77.96
01-60-6116 ADMIN OVERTIME	3,700	210.38	0.00	859.80	0.00	2,840.18	23.24
01-60-6117 OPERATIONS OVERTIME	66,567	2,831.09	0.00	75,030.02	0.00	8,463.42	112.71
01-60-6121 PENSION	165,361	25,602.85	0.00	160,305.95	0.00	5,055.25	96.94
01-60-6122 MEDICAL/LIFE BENEFITS	198,552	26,641.01	0.00	165,594.47	0.00	32,957.65	83.40
01-60-6123 FEDERAL PAYROLL TAXES	109,810	15,907.55	0.00	99,801.57	0.00	10,008.61	90.89
01-60-6128 STATE UNEMPLOYMENT	1,209	326.48	0.00	723.46	0.00	485.29	59.85
01-60-6131 TRAVEL	5,400	599.00	0.00	3,350.96	0.00	2,049.04	62.05
01-60-6132 TRAINING	22,650	818.05	0.00	4,665.50	0.00	17,984.50	20.60
01-60-6133.01 CONFERENCES	11,850	2,759.94	0.00	15,944.29	0.00	4,094.29	134.55
01-60-6191 OTHER PERSONNEL COSTS	12,150	348.00	0.00	696.00	0.00	11,454.00	5.73
TOTAL PERSONNEL SERVICES	1,984,326	299,817.99	0.00	1,838,737.14	0.00	145,588.44	92.66
<u>CONTRACT SERVICES</u>							
01-60-6210 WATER CONSERVATION PROGRAM	10,000	3,192.00	0.00	12,131.40	0.00	2,131.42	121.31
01-60-6233 TRUST SERVICES & BANK CHARGE	30,500	4,137.90	0.00	25,119.49	0.00	5,380.53	82.36
01-60-6251 LEGAL SERVICES- GENERAL	60,000	1,679.71	0.00	10,024.71	0.00	49,975.29	16.71
01-60-6253 LEGAL SERVICES- SPECIAL	25,000	0.00	0.00	7,201.10	0.00	17,798.88	28.80
01-60-6258 LEGAL NOTICES	12,750	5,191.10	0.00	12,536.90	0.00	213.10	98.33
01-60-6260 AUDIT SERVICES	45,000	0.00	0.00	41,700.00	0.00	3,300.00	92.67
01-60-6280 CONSULTING SERVICES	107,500	10,869.37	0.00	46,235.62	0.00	61,264.36	43.01
01-60-6290 CONTRACTUAL SERVICES	171,630	39,183.16	0.00	194,471.21	0.00	22,841.19	113.31
TOTAL CONTRACT SERVICES	462,380	64,253.24	0.00	349,420.43	0.00	112,959.55	75.57
<u>INSURANCE</u>							
01-60-6411 GENERAL LIABILITY INSURANCE	25,500	3,605.47	0.00	21,632.62	0.00	3,867.38	84.83
01-60-6412 PUBLIC OFFICIAL LIABILITY	11,100	1,588.17	0.00	9,528.98	0.00	1,571.02	85.85
01-60-6415 WORKER'S COMPENSATION	42,500	6,748.00	0.00	40,488.00	0.00	2,012.02	95.27
01-60-6416 EXCESS LIABILITY COVERAGE	17,500	2,587.63	0.00	15,525.98	0.00	1,974.00	88.72
01-60-6421 PROPERTY INSURANCE	187,500	29,560.13	0.00	177,360.98	0.00	10,139.02	94.59
01-60-6422 AUTOMOBILE INSURANCE	7,500	925.97	0.00	5,377.98	0.00	2,122.02	71.71
01-60-6491 SELF INSURANCE PROPERTY	25,000	0.00	0.00	0.00	0.00	24,999.98	0.00
TOTAL INSURANCE	316,600	45,015.37	0.00	269,914.54	0.00	46,685.44	85.25
<u>OPERATIONAL SUPPORT SRVS</u>							
01-60-6512 GENERATOR DIESEL FUEL	56,250	0.00	0.00	0.00	0.00	56,250.00	0.00
01-60-6513 NATURAL GAS	15,000	898.47	0.00	2,405.49	0.00	12,594.51	16.04
01-60-6514.01 TELEPHONE	18,446	1,615.46	0.00	9,424.71	0.00	9,021.31	51.09
01-60-6514.02 CELL PHONE & CORR. TELEMETRY	15,650	1,601.51	0.00	10,386.68	0.00	5,263.34	66.37
01-60-6514.03 RADIOS	4,680	8,892.00	0.00	8,892.00	0.00	4,212.00	190.00
01-60-6514.04 REPAIRS & EQUIPMENT	2,350	0.00	0.00	375.00	0.00	1,974.98	15.96
01-60-6521 OFFICE SUPPLIES	15,090	1,414.98	0.00	6,461.43	0.00	8,628.57	42.82
01-60-6522 BOOKS & PUBLICATIONS	1,694	519.00	0.00	1,185.40	0.00	508.62	69.98

15

DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF:OCTOBER 31ST, 2014

01 -WATER FUND
 OPERATIONS

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	Y-T-D BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
01-60-6531 PRINTING- GENERAL	4,325	0.00	0.00	240.00	0.00	4,085.02	5.55
01-60-6532 POSTAGE & DELIVERY	3,900	227.41	0.00	1,889.73	0.00	2,010.27	48.45
01-60-6540 PROFESSIONAL DUES	9,540	9,221.45	0.00	12,045.45	0.00	2,505.45)	126.26
01-60-6550 REPAIRS & MAINT- OFFICE EQUI	6,660	223.63	0.00	2,511.40	0.00	4,148.60	37.71
01-60-6560 REPAIRS & MAINT- BLDGS & GRN	93,770	11,285.06	0.00	51,194.10	0.00	42,575.92	54.60
01-60-6580 COMPUTER SOFTWARE	7,600	0.00	0.00	4,085.00	0.00	3,514.98	53.75
01-60-6590 COMPUTER/SOFTWARE MAINTENANCE	45,853	11,015.49	0.00	20,792.46	0.00	25,060.06	45.35
01-60-6591 OTHER ADMINISTRATIVE EXPENSE	7,450	373.06	0.00	623.61	0.00	6,826.37	8.37
TOTAL OPERATIONAL SUPPORT SRVS	308,258	47,287.52	0.00	132,512.46	0.00	175,745.10	42.99
WATER OPERATION							
01-60-6611.01 WATER BILLING	50,876,200	7,025,368.80	0.00	47,932,621.60	0.00	2,943,578.45	94.21
01-60-6611.02 ELECTRICITY	785,540	90,000.00	0.00	510,074.98	0.00	275,465.02	64.93
01-60-6611.03 OPERATIONS & MAINTENANCE	228,000	30,719.81	0.00	175,104.81	0.00	52,895.19	76.80
01-60-6611.04 MAJOR MAINTENANCE	200,000	0.00	0.00	0.00	0.00	200,000.02	0.00
01-60-6612.01 PUMP STATION	1,000,000	110,273.93	0.00	793,878.42	0.00	206,121.56	79.39
01-60-6612.02 METER STATION, ROV, TANK SITE	58,500	6,611.23	0.00	39,771.22	0.00	18,728.78	67.98
01-60-6613 WATER CHEMICALS	13,350	0.00	0.00	8,619.17	0.00	4,730.83	64.56
01-60-6614 WATER TESTING	12,000	1,914.38	0.00	7,728.00	0.00	4,272.00	64.40
01-60-6621 PUMPING SERVICES	110,900	9,130.28	0.00	104,101.92	0.00	6,798.10	93.87
01-60-6623 METER TESTING & REPAIRS	17,850	0.00	0.00	7,274.50	0.00	10,575.50	40.75
01-60-6624 SCADA / INSTRUMENTATION	21,950	1,888.04	0.00	21,540.50	0.00	409.52	98.13
01-60-6625 EQUIPMENT RENTAL	5,850	0.00	0.00	751.00	0.00	5,099.00	12.84
01-60-6626 UNIFORMS	14,500	0.00	0.00	3,207.77	0.00	11,292.21	22.12
01-60-6627 SAFETY	34,830	7,181.50	0.00	20,928.85	0.00	13,901.15	60.09
01-60-6631 PIPELINE REPAIRS	225,000	260.17	0.00	56,063.39	0.00	168,936.61	24.92
01-60-6632 COR TESTING & MITIGATION	19,500	0.00	0.00	3,321.07	0.00	16,178.93	17.03
01-60-6633 REMOTE FACILITIES MAINTENANCE	98,200	505.84	0.00	11,034.69	0.00	87,165.29	11.24
01-60-6634 PLAN REVIEW- PIPELINE CONFLI	39,683	15,775.53	0.00	40,157.36	0.00	474.86)	101.20
01-60-6637 PIPELINE SUPPLIES	41,925	190.00	0.00	54,554.62	0.00	12,629.62)	130.12
01-60-6640 MACHINERY & EQUIP- NON CAP	8,625	0.00	0.00	0.00	0.00	8,625.00	0.00
01-60-6641 REPAIRS & MAINT- VEHICLES	19,750	229.69	0.00	5,496.77	0.00	14,253.21	27.83
01-60-6642 FUEL- VEHICLES	20,000	1,998.72	0.00	13,833.41	0.00	6,166.61	69.17
01-60-6643 LICENSES- VEHICLES	925	10.00	0.00	10.00	0.00	915.02	1.08
TOTAL WATER OPERATION	53,853,078	7,302,057.92	0.00	49,810,074.05	0.00	4,043,003.52	92.49
BOND INTEREST							
01-60-6722 BOND INTEREST- REV BONDS	366,000	56,285.01	0.00	352,109.95	0.00	13,890.05	96.20
01-60-6723 NOTE INTEREST - DEBT CERT.	100,000	0.00	0.00	26,860.48	0.00	73,139.50	26.86
01-60-6724 INTEREST EXPENSE	750	93.94	0.00	633.01	0.00	116.99	84.40
TOTAL BOND INTEREST	466,750	56,378.95	0.00	379,603.44	0.00	87,146.54	81.33
LAND & LAND RIGHTS							
01-60-6810 LEASES	500	0.00	0.00	0.00	0.00	499.98	0.00
01-60-6820 PERMITS & FEES	6,125	0.00	0.00	3,155.78	0.00	2,969.24	51.52
TOTAL LAND & LAND RIGHTS	6,625	0.00	0.00	3,155.78	0.00	3,469.22	47.63

16

DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF:OCTOBER 31ST, 2014

01 -WATER FUND
 OPERATIONS

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	Y-T-D BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>CAPITAL EQUIP/DEPREC</u>							
01-60-6851 COMPUTERS	11,850	0.00	0.00	1,762.44	0.00	10,087.56	14.87
01-60-6920 DEPRECIATION- TRANS MAINS	2,282,500	378,977.25	0.00	2,273,863.53	0.00	8,636.45	99.62
01-60-6930 DEPRECIATION- BUILDINGS	1,300,000	214,441.61	0.00	1,286,649.72	0.00	13,350.26	98.97
01-60-6940 DEPRECIATION-PUMPING EQUIPMENT	455,000	62,410.57	0.00	374,463.32	0.00	80,536.70	82.30
01-60-6952 DEPRECIATION- OFFICE FURN &	49,500	7,150.25	0.00	43,115.59	0.00	6,384.41	87.10
01-60-6960 DEPRECIATION- VEHICLES	31,000	4,293.16	0.00	25,759.02	0.00	5,240.96	83.09
TOTAL CAPITAL EQUIP/DEPREC	4,129,850	667,272.84	0.00	4,005,613.62	0.00	124,236.34	96.99
<u>CONSTRUCTION IN PROGRESS</u>							
01-60-7112.01 DPC YORK MS-CONSTR	149,195	0.00	0.00	900.00	0.00	148,295.48	0.60
01-60-7216 ROOF REPLACEMENT	500,000	0.00	0.00	0.00	0.00	500,000.02	0.00
01-60-7217 PUBLIC MTG ROOM HVAC REPLACE	65,000	0.00	0.00	0.00	0.00	65,000.02	0.00
01-60-7218 RESERVOIR HATCH REPLACEMENT	50,000	0.00	0.00	10,984.47	0.00	39,015.55	21.97
01-60-7219 EFFLUENT VAULT STAIRS REPLACEM	32,500	0.00	0.00	7,228.54	0.00	25,271.44	22.24
01-60-7707.01 STANDPIPE PAINTING-CONSTR	955,000	0.00	0.00	11,385.00	0.00	943,614.98	1.19
01-60-7708.01 STANDPIPE MIXING SYSTEM-CONSTR	400,000	0.00	0.00	47,335.61	0.00	352,664.37	11.83
01-60-7710 VALVE REHAB & REPLACEMENT	150,000	0.00	0.00	0.00	0.00	150,000.00	0.00
01-60-7711 METER REPLACEMENT	37,500	0.00	0.00	0.00	0.00	37,500.00	0.00
01-60-7712 CONDITION ASSESSMENT	100,000	0.00	0.00	51.80	0.00	99,948.18	0.05
01-60-7980 CAPITALIZED FIXED ASSETS	(2,439,196)	0.00	0.00	(77,885.42)	0.00	(2,361,310.10)	3.19
TOTAL CONSTRUCTION IN PROGRESS	(0)	0.00	0.00	0.00	0.00	(0.06)	0.00
<u>CHGO CONSTR GRANT</u>							
<u>CONTINGENCY</u>							
<u>BOND PRINCIPAL</u>							
TOTAL OPERATIONS	61,527,866	8,482,083.83	0.00	56,789,031.46	0.00	4,738,834.09	92.30
TOTAL EXPENDITURES	61,527,866	8,482,083.83	0.00	56,789,031.46	0.00	4,738,834.09	92.30

*** END OF REPORT ***

17