



DuPage Water Commission

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

AGENDA

FINANCE COMMITTEE

**THURSDAY, NOVEMBER 15, 2012
6:00 P.M.**

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

COMMITTEE MEMBERS

P. Suess, Chair

C. Janc

J. Pruyn

D. Russo

- I. Roll Call
- II. Approval of Minutes for Regular Committee Meeting of October 18, 2012 Finance Committee Meeting DuPage Water Commission
- III. Approval of Reconciliations
- IV. Treasurer's Report – October 2012
- V. Financial Statements – October 2012
- VI. Quarterly Budget and Investment Review
- VII. Ordinance No. O-13-12: An Ordinance Transferring Appropriations Within Certain Funds for the Fiscal Year Commencing May 1, 2012 and Ending April 30, 2013
- VIII. Environmental Liability Insurance
- IX. Workers' Compensation and Employer's Liability Insurance
- X. Update on Treasurer Surety Bond
- XI. Update on Request for Proposals from Auditors
- XII. Update on Recommendation for Bond Counsel
- XIII. Update on Recommendation for Underwriter
- XIV. Update on Refunding Process with PFM
- XV. Election of Interest Period under Northern Trust Certificate of Debt
- XVI. Accounts Payable
- XVII. Other
- XVIII. 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, OCTOBER 18, 2012
600 EAST BUTTERFIELD ROAD
ELMHURST, ILLINOIS**

The meeting was called to order at 6:03 P.M.

Committee members in attendance: P. Suess, J. Pruyn, D. Russo, and J. Zay

Committee members absent: C. Janc

Also in attendance: J. Spatz, T. McGhee, C. Peterson and S. Lux of Baker Tilly

Minutes

Commissioner Pruyn moved to approve the Regular Committee Meeting of September 20, 2012 Finance Committee Meeting. Seconded by Commissioner Zay and unanimously approved by a Voice Vote.

All voted aye. Motion carried

Approval of Reconciliations

Mr. Lux noted that the reconciliations had been reviewed and approved.

Treasurer's Report – September 2012

Mr. Lux provided the Committee with a summary of the September Treasurer's Report.

Mr. Lux noted that cash and investment increased by \$3.4M in the month. He also discussed the new investment line item for the money market account at BMO Harris bank. BMO Harris is now being used as the lockbox account, so the balances there are increasing as the balance in the IL Funds accounts decreases. Also, the amount invested in Treasury Bonds increased as we continue to fund principal and interest accounts. Overall the portfolio is earning 53 basis points and remains well diversified.

Commissioner Pruyn asked about the difference in cash in the balance sheet and the cash on the Treasurer's Report schedule titled Summary of Cash and Investments. Financial Administrator Peterson stated that the difference is the balance in the checking account at BMO Harris that is currently being shown as an investment account on the balance sheet and will need to be reclassified.

Cash flows from operating activities remain negative through the first five months, but are closer to breakeven. Mr. Lux noted that \$15.1M of debt and \$1.8M of interest had been paid year-to-date.

Mr. Lux noted the that total cash and investments was \$73 million and targeted amount in the O&M Account had decreased from the prior month again and by over \$3.3M since July. All targeted and required cash balances had been met.

Mr. Lux also reminded the Committee that interest payments for both debt certificates and the Revenue Bonds will be coming due over the next couple of months. General Spatz then discussed the possibility of additional principal payments to reduce the debt certificate balance outstanding in December.

Financial Statements – September 2012

General Manager Spatz noted that the Meter Testing and Repairs account (60-6623) may be going over the management budget this year, but not the appropriation budget. Additional repair work may be needed on meters to further improve readings. In addition, General Manager Spatz discussed the Commission has started its next year budget process.

Financial Administrator Peterson provided the Committee with a summary of the September Financial Statements.

Revenue over expenditures increased to \$10.1M as of September 30, 2012 driven by strong water sales and Sales Tax collections that continue to trend positively over the prior year. Water usage has returned to levels more in line with historical averages.

Financial Administrator Peterson noted that the all the reserve accounts are fully funded and compliant. It was noted that the General Account balance is currently \$9M higher than the required \$13M.

Financial Administrator Peterson discussed the improvement of cash on the balance sheet compared to the prior year. Also reviewed was the accounts receivable balance which remained consistent with prior month.

Commissioner Sues inquired about the increase in the deferred revenue account versus the prior year. Mr. Lux noted that account increased due to the early settlement of a receivable with DuPage County. The amount initially related to the County's buy in costs.

Financial Administrator Peterson reviewed certain accounts for budget versus actual activity that may change later in the year including personnel benefits and repair and maintenance accounts. Contribution income has increased due to further progress at the Steeple Run location.

Property and Liability Insurance

Mr. Nugent stated that his firm issued a coverage insurance request for proposal to two firms, his recommendation was to renew with Marsh. He talked about the pressure on and rate increases in property insurance. Overall there is a slight increase in rates but still are a reasonable deal. General Manager Spatz noted that even with the increase

rates are still below what was paid in the 2010/2011 and also below what was approved last year.

Commissioner Pruyne asked to explain the pollution policy line. Mr. Nugent recommended the 3 year pollution policy to remain with Gallagher. The rates remained relatively unchanged from the prior 3 year policy.

Chairman Zay asked what the Commission largest liability is. Mr. Nugent stated that was the Commission's property insurance. Mr. Nugent also stated that due to the Commission complex underground pipe structure that only two insurance companies offer the type of property insurance that is needed. Mr. McGhee noted that the Commission has continued to review other possible options, but that the competitive bid process has worked the best for the Commission so far.

Commissioner Pruyne made a motion recommending the insurance proposal as recommended by the Commission's consultant. Seconded by Commissioner Russo and unanimously approved by a Voice Vote.

Chairman Suess recused himself from this vote. All others voted aye. Motion carried

Workers' Compensation and Employer's Liability Insurance

Mr. McGhee informed the committee that the Workers' Compensation liability insurance will be presented next month.

Update on Treasurer Position

General Manager Spatz stated that the candidate for Treasurer was to be interviewed by the whole committee at the meeting of the whole later that evening. General Manager Spatz also noted that the Commission had Mr. Nugent look into bonding costs and it should not be an issue. Mr. Nugent noted there was difficulty in prior years, but things have turned around enough that the desired amount of coverage should not be an issue.

Commissioner Zay noted that the Commission should review the amount of coverage needed based upon historical coverage and the review other local treasurers. General Manager Spatz stated the number is at the Commission's discretion and not based upon an ordinance. Chairman Suess recommended the decision of the amount of coverage needed be an agenda topic for the next meeting.

Commissioner Zay, General Manager Spatz and Mr. McGhee leave the meeting.

Update on Request for Proposals from Auditors

Financial Administrator Peterson noted that the Commission received four proposals from audit firms. The Committee then chose to delay further decisions regarding the timing of interviews with the auditors until the November meeting.

Update on Request for Proposals for Bond Counsel

Financial Administrator Peterson stated that the Commission received seven proposals for bond counsel. The Committee decided that the top candidate would be recommended at the November General Board Meeting. In addition, it was decided that the request for proposal for Underwriters should be sent out immediately so that the top three Underwriters could be interviewed on the prior to the November General Board Meeting.

Election of Interest Period under Northern Trust Certificate of Debt

Financial Administrator Peterson stated that the Libor rate for one month is 0.21% which down slightly from last month, which was .22%.

The committee members agreed to reset the interest period to one month.

Accounts Payable

Financial Administrator Peterson presented the Accounts Payable to the committee members. The estimates number originally included in the package had been revised. The revised numbers below were to be presented in the General Meeting.

Sept 12, 2012 to Oct 9, 2012	\$ 6,169,620.14
Estimated	\$ 999,569.76
Total	\$ 7,169,189.90

Other

Financial Administrator Peterson discussed the issuance of a Request for Proposal for Auditors within the next week.

Adjournment

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



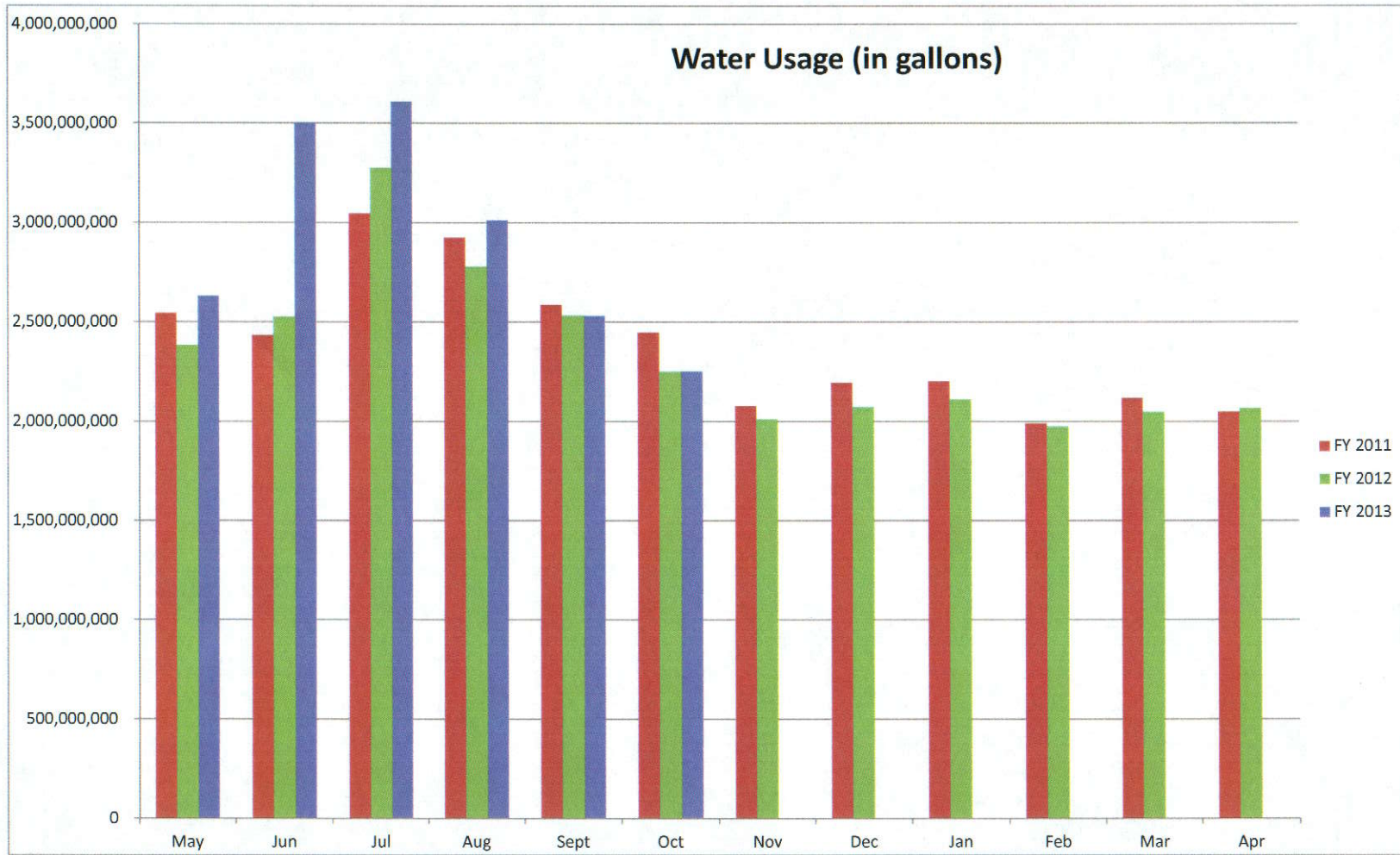
DuPage Water Commission

MEMORANDUM

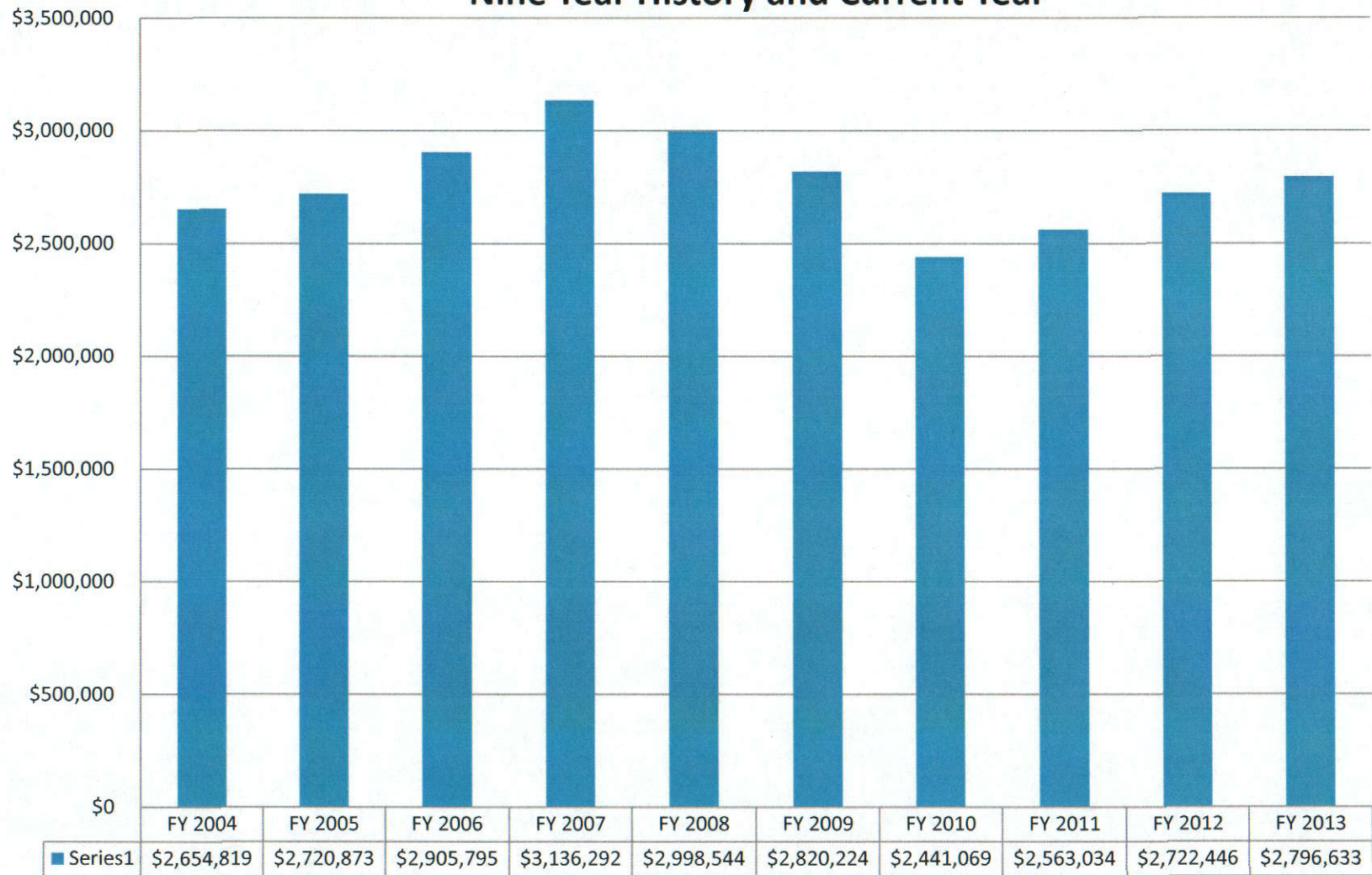
TO: John Spatz, General Manager
FROM: Cheryl Peterson, Financial Administrator
DATE: November 6, 2012
SUBJECT: Financial Report – October 31, 2012

- Water sales to Commission customers for October were 3.6 million gallons (0.2%) less than October 2011, and declined by 274.3 million gallons compared to September 2012. Year to date water sold to customers is 10.8% more than the prior year. Water billings to customers were \$6.01 million and water purchases from the City of Chicago was \$5.64 million.
- October sales tax collections (July) were \$2.797 million or 2.73% more than the same period last fiscal year. Cumulatively, sales tax is \$520,089 more as compared to prior year (3.34%).
- Water billing receivables at the October month end (\$9.95 million) increased from the prior month (\$9.80 million) by \$0.15 million. This increase is due timing of collections, partially offset by reductions in water usage. In October, billings to customers decreased by \$0.75 million compared to September.
- The Commission is six months or 50% into the fiscal year. Excluding water billings, 42.4% of the expenditure budget has been realized year-to-date. The Commission's year to date balances for revenues and expenditures are higher than the expected amounts due to increased water usage throughout the summer months. As of October 31, 2012, \$67.2 million of the \$119.6 million revenue budget has been realized. Therefore, 56.2% of the revenue budget has been accounted for within the first half of the current fiscal year. For the same period, \$55.0 million of the \$100.9 million expenditure budget has been realized, and this accounts for 54.5% of the expenditure budget.
- Adjusted for seasonality based on a monthly trend for the last three fiscal years impacting water service, sales tax revenues, water billing from Chicago, electricity and pumping operations, year to date revenues are 104.8% percent of the current budget and expenses are 99.9% of the current budget. Excluding water billings, expenses through October 31 were 83.5% of the current budget.
- The Operations and Maintenance, Operations and Maintenance Reserve, and Depreciation Accounts are fully funded as of October 31, 2012.
- The General Account and the Sales Tax Subaccount have balances of \$23.7 million and \$9.2 million, respectively.

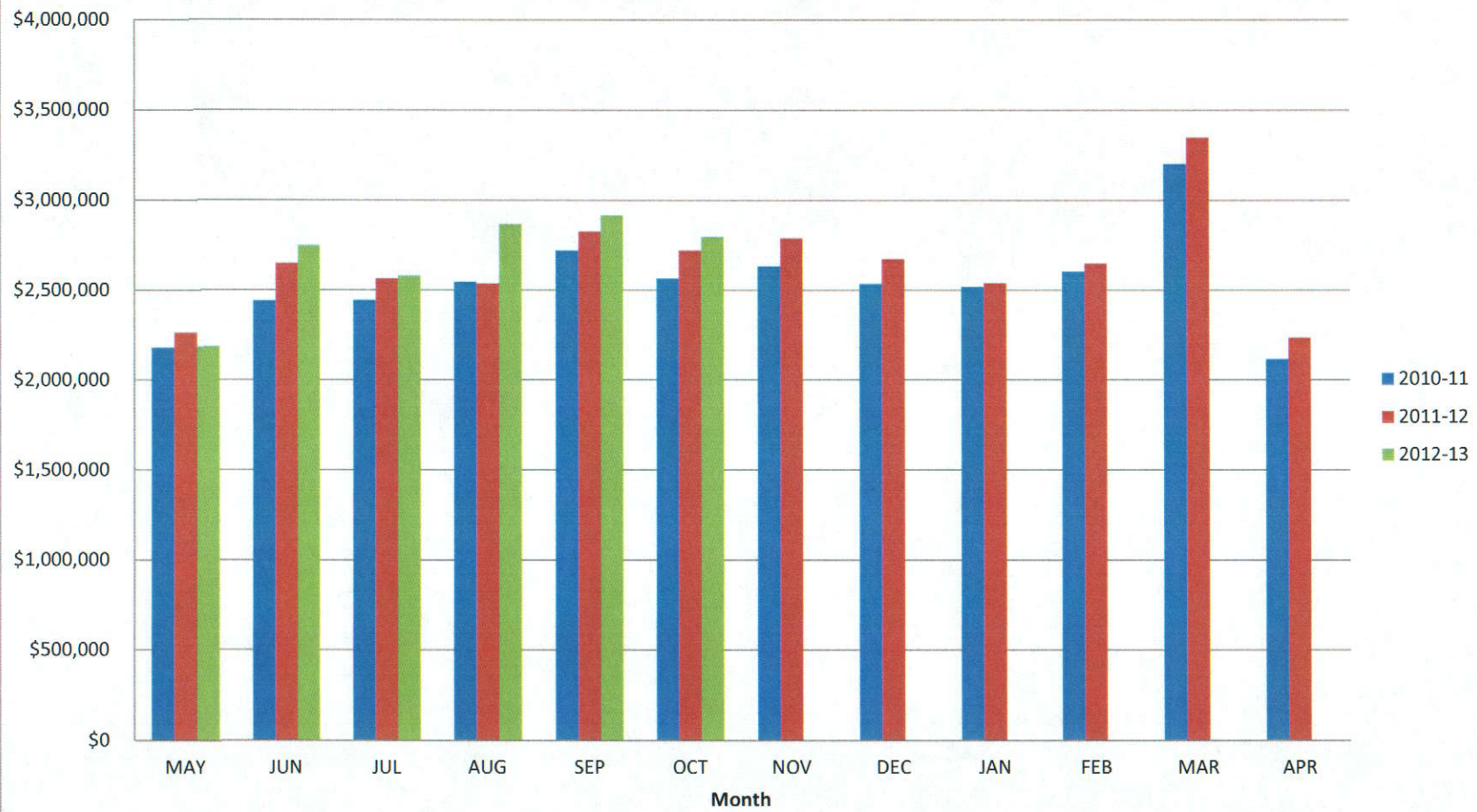
cc: Chairman and Commissioners



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 Requirement Compliance and Summary of Net Assets
October 31, 2012

Revenue Bond Ordinance/Commission Policy Account Requirements	Account Net Assets Balance	Specific Account Requirement	Status
Operations and Maintenance Account	\$ 7,308,910.58	\$ 7,308,910.58	Fully Funded
Revenue Bond Interest Account	\$ 5,606.92	Positive Balance	Compliant
Revenue Bond Principal Account	\$ 6,161.84	Positive Balance	Compliant
Bond Reserve Account	\$ -	Insured	Compliant
Operations and Maintenance Reserve Account	\$ 14,705,323.77	\$ 14,617,821.17	Fully Funded
Depreciation Account	\$ 6,084,873.02	\$ 6,050,000.00	Fully Funded
General Account	\$ 23,749,431.52	\$ 13,000,000.00	Fully Funded

Other Accounts - No Requirement

Sales Tax Subaccount \$ 7,448,812.17

Total Net Assets - All Commission Accounts

Unrestricted	\$ 13,412,168.95
Restricted	\$ 34,468,427.56
Invested in Capital Assets, net	\$ 306,128,100.72
Total	\$ 354,008,697.23

01 -WATER FUND

ASSETS	2011-2012 BALANCE	2012-2013 BALANCE
<u>CURRENT</u>		
CASH	659,175.07	82,425.45
INVESTMENTS	64,281,586.11	74,587,953.88
ACCOUNTS RECEIVABLE		
WATER SALES	8,509,508.82	9,953,264.44
INTEREST RECEIVABLE	32,174.80	109,680.33
SALES TAX RECEIVABLE	7,346,181.00	7,405,000.00
OTHER RECEIVABLE	1,931,976.44	129,768.00
INVENTORY	167,080.00	167,080.00
PREPAIDS	91,532.68	226,415.20
UNAMORTIZED ISSUANCE COST	137,869.85	87,029.27
TOTAL CURRENT ASSETS	<u>83,157,084.77</u>	<u>92,748,616.57</u>
<u>NONCURRENT ASSETS</u>		
FIXED ASSETS	470,299,873.00	498,363,643.98
LESS:ACCUMULATED DEPRECIATION	(123,503,153.95)	(130,676,790.32)
CONSTRUCTION WORK IN PROGRESS	29,638,992.45	396,231.20
LONG TERM RECEIVABLES	637,568.54	637,568.54
TOTAL NONCURRENT ASSETS	<u>377,073,280.04</u>	<u>368,720,653.40</u>
TOTAL ASSETS	460,230,364.81	461,469,269.97
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<u>LIABILITIES</u>		
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<u>CURRENT LIABILITIES</u>		
ACCOUNTS PAYABLE	4,772,789.38	6,342,585.26
ACCOUNTS PAYABLE CAPITAL	1,506,281.65	333,433.18
ACCRUED PAYROLL LIABILITIES	244,069.00	263,428.96
NOTES PAYABLE	57,000,000.00	45,000,000.00
NOTES PAYABLE DISCOUNT	(89,999.98)	(69,999.94)
BONDS PAYABLE	11,090,000.00	11,645,000.00
ACCRUED INTEREST	1,782,926.12	1,402,969.10
CONTRACT RETENTION	1,943,509.61	721,366.08
DEFERRED REVENUE	1,733,783.95	4,031,249.35
TOTAL CURRENT LIABILITIES	<u>79,983,359.73</u>	<u>69,670,031.99</u>
<u>NONCURRENT LIABILITIES</u>		
CAPITAL LEASE PAYABLE	35,967.35	29,513.47
REVENUE BONDS	50,375,000.00	38,730,000.00
UNAMORTIZED PREMIUM	(1,731,313.90)	(1,023,176.32)
OTHER POST EMPLOYMENT BENEFITS LIAB.	46,766.00	48,876.00
TOTAL NONCURRENT LIABILITIES	<u>48,726,419.45</u>	<u>37,785,213.15</u>
TOTAL LIABILITIES	128,709,779.18	107,455,245.14
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01 -WATER FUND

ASSETS	2011-2012 BALANCE	2012-2013 BALANCE
BEGINNING EQUITY/RESERVES	<u>323,015,378.24</u>	<u>341,810,035.39</u>
TOTAL REVENUE	51,153,006.53	67,174,052.93
TOTAL EXPENSES	<u>42,647,799.14</u>	<u>54,970,063.49</u>
NET CHANGE	<u>8,505,207.39</u>	<u>12,203,989.44</u>
TOTAL EQUITY/RESERVES	<u>331,520,585.63</u>	<u>354,014,024.83</u>
NET ASSETS	<u>460,230,364.81</u>	<u>461,469,269.97</u>

DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF:OCTOBER 31ST, 2012

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	87,327,696	6,693,035.12	0.00	50,779,670.67	0.00	36,548,025.62	58.15
TAXES	31,399,519	2,796,632.82	0.00	16,094,777.12	0.00	15,304,741.88	51.26
OTHER INCOME	855,500	42,566.45	0.00	299,605.14	0.00	555,894.86	35.02
TOTAL REVENUES	119,582,715	9,532,234.39	0.00	67,174,052.93	0.00	52,408,662.36	56.17
<u>EXPENDITURE SUMMARY</u>							
<u>OPERATIONS</u>							
PERSONNEL SERVICES	3,871,225	315,153.91	0.00	1,820,142.43	0.00	2,051,082.48	47.02
CONTRACT SERVICES	824,700	30,821.94	0.00	328,899.17	0.00	495,800.91	39.88
INSURANCE	668,844	43,801.57	0.00	263,229.91	0.00	405,614.09	39.36
OPERATIONAL SUPPORT SRVS	720,483	27,852.59	0.00	207,050.89	0.00	513,432.11	28.74
WATER OPERATION	81,609,425	6,044,291.24	0.00	46,283,609.75	0.00	35,325,815.33	56.71
BOND INTEREST	5,305,680	338,244.76	0.00	2,112,007.47	0.00	3,193,672.37	39.81
LAND & LAND RIGHTS	12,250	0.00	0.00	3,127.87	0.00	9,122.13	25.53
CAPITAL EQUIP/DEPREC	7,904,000	658,666.00	0.00	3,951,996.00	0.00	3,952,004.00	50.00
TOTAL OPERATIONS	100,916,607	7,458,832.01	0.00	54,970,063.49	0.00	45,946,543.42	54.47
TOTAL EXPENDITURES	100,916,607	7,458,832.01	0.00	54,970,063.49	0.00	45,946,543.42	54.47
REVENUE OVER/(UNDER) EXPENDITURES	18,666,108	2,073,402.38	0.00	12,203,989.44	0.00	6,462,118.94	65.38

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DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF:OCTOBER 31ST, 2012

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	77,297,248	5,865,451.41	0.00	45,676,552.74	0.00	31,620,695.06	59.09
01-5112 O&M PAYMENTS- PRIVATE	1,957,595	148,948.80	0.00	1,067,544.66	0.00	890,049.95	54.53
01-5121 FIXED COST PAYMENTS- GOVT	6,968,123	580,712.51	0.00	3,484,275.06	0.00	3,483,847.47	50.00
01-5122 FIXED COST PAYMENTS-PRIVATE	176,606	14,693.52	0.00	88,161.12	0.00	88,445.23	49.92
01-5131 SUBSEQUENT CUSTOMER - GO	340,550	27,504.68	0.00	164,750.96	0.00	175,799.04	48.38
01-5132 SUBSEQUENT CUSTOMER - PRIVAT	573,500	48,202.99	0.00	288,724.60	0.00	284,775.40	50.34
01-5141 EMERGENCY WATER SERVICE- GOV	14,075	7,521.21	0.00	9,661.53	0.00	4,413.47	68.64
TOTAL WATER SERVICE	87,327,696	6,693,035.12	0.00	50,779,670.67	0.00	36,548,025.62	58.15
<u>TAXES</u>							
01-5300.SALES TAXES - WATER REVENUE	25,202,030	2,796,632.82	0.00	16,094,777.12	0.00	9,107,252.88	63.86
01-5300.WATER FUND - GENERAL	6,197,489	0.00	0.00	0.00	0.00	6,197,489.00	0.00
TOTAL TAXES	31,399,519	2,796,632.82	0.00	16,094,777.12	0.00	15,304,741.88	51.26
<u>OTHER INCOME</u>							
01-5810 NET INC(DEC) IN FV OF INVEST	258,268	21,061.55	0.00	90,995.76	0.00	167,272.24	35.23
01-5900 OTHER INCOME	0	4,138.10	0.00	72,924.28	0.00	(72,924.28)	0.00
01-5920 CONTRIBUTIONS	597,232	17,366.80	0.00	135,685.10	0.00	461,546.90	22.72
TOTAL OTHER INCOME	855,500	42,566.45	0.00	299,605.14	0.00	555,894.86	35.02
** TOTAL REVENUES **	119,582,715	9,532,234.39	0.00	67,174,052.93	0.00	52,408,662.36	56.17
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DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF:OCTOBER 31ST, 2012

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	1,201,868	108,860.81	0.00	606,653.95	0.00	595,214.05	50.48
01-60-6112 OPERATIONS SALARIES	1,388,239	118,583.33	0.00	678,205.59	0.00	710,033.82	48.85
01-60-6113 SUMMER INTERNS	20,000	0.00	0.00	8,070.00	0.00	11,930.00	40.35
01-60-6116 ADMIN OVERTIME	7,400	215.91	0.00	1,560.72	0.00	5,839.28	21.09
01-60-6117 OPERATIONS OVERTIME	109,000	12,751.66	0.00	72,542.05	0.00	36,457.95	66.55
01-60-6121 PENSION	325,000	27,045.79	0.00	156,308.14	0.00	168,691.54	48.09
01-60-6122 MEDICAL/LIFE BENEFITS	497,430	29,251.05	0.00	176,707.01	0.00	320,722.99	35.52
01-60-6123 FEDERAL PAYROLL TAXES	208,578	16,347.47	0.00	97,894.79	0.00	110,683.03	46.93
01-60-6128 STATE UNEMPLOYMENT	10,400	703.89	0.00	302.98	0.00	10,097.02	2.91
01-60-6131 TRAVEL	10,700	482.00	0.00	5,714.82	0.00	4,985.18	53.41
01-60-6132 TRAINING	41,000	40.00	0.00	4,647.30	0.00	36,352.70	11.33
01-60-6133.01 CONFERENCES	20,610	599.00	0.00	3,759.13	0.00	16,850.87	18.24
01-60-6191 OTHER PERSONNEL COSTS	31,000	273.00	0.00	7,775.95	0.00	23,224.05	25.08
TOTAL PERSONNEL SERVICES	3,871,225	315,153.91	0.00	1,820,142.43	0.00	2,051,082.48	47.02
<u>CONTRACT SERVICES</u>							
01-60-6210 WATER CONSERVATION PROGRAM	20,000	0.00	0.00	3,366.99	0.00	16,633.01	16.83
01-60-6233 TRUST SERVICES & BANK CHARGE	64,500	3,226.14	0.00	24,579.43	0.00	39,920.57	38.11
01-60-6251 LEGAL SERVICES- GENERAL	200,000	10,010.00	0.00	66,707.45	0.00	133,292.55	33.35
01-60-6252 BOND COUNSEL	21,000	0.00	0.00	0.00	0.00	21,000.00	0.00
01-60-6253 LEGAL SERVICES- SPECIAL	50,000	0.00	0.00	9,980.24	0.00	40,019.76	19.96
01-60-6258 LEGAL NOTICES	13,000	0.00	0.00	6,886.80	0.00	6,113.20	52.98
01-60-6260 AUDIT SERVICES	45,500	0.00	0.00	45,500.00	0.00	0.00	100.00
01-60-6280 CONSULTING SERVICES	120,000	1,000.00	0.00	15,883.64	0.00	104,116.36	13.24
01-60-6290 CONTRACTUAL SERVICES	290,700	16,585.80	0.00	155,994.62	0.00	134,705.46	53.66
TOTAL CONTRACT SERVICES	824,700	30,821.94	0.00	328,899.17	0.00	495,800.91	39.88
<u>INSURANCE</u>							
01-60-6411 GENERAL LIABILITY INSURANCE	68,544	2,922.17	0.00	17,953.52	0.00	50,590.48	26.19
01-60-6412 PUBLIC OFFICIAL LIABILITY	65,000	2,524.42	0.00	15,146.51	0.00	49,853.49	23.30
01-60-6413 TEMPORARY BONDS	300	0.00	0.00	0.00	0.00	300.00	0.00
01-60-6415 WORKER'S COMPENSATION	90,000	6,667.00	0.00	40,002.00	0.00	49,998.00	44.45
01-60-6416 EXCESS LIABILITY COVERAGE	35,000	2,822.25	0.00	16,933.50	0.00	18,066.50	48.38
01-60-6421 PROPERTY INSURANCE	345,000	27,825.98	0.00	166,955.88	0.00	178,044.12	48.39
01-60-6422 AUTOMOBILE INSURANCE	15,000	1,039.75	0.00	6,238.50	0.00	8,761.50	41.59
01-60-6491 SELF INSURANCE PROPERTY	50,000	0.00	0.00	0.00	0.00	50,000.00	0.00
TOTAL INSURANCE	668,844	43,801.57	0.00	263,229.91	0.00	405,614.09	39.36
<u>OPERATIONAL SUPPORT SRVS</u>							
01-60-6512 GENERATOR DIESEL FUEL	140,000	0.00	0.00	2,026.80	0.00	137,973.20	1.45
01-60-6513 NATURAL GAS	42,000	1,809.33	0.00	3,803.65	0.00	38,196.35	9.06
01-60-6514.01 TELEPHONE	29,020	1,749.34	0.00	10,210.99	0.00	18,809.01	35.19
01-60-6514.02 CELL PHONE & CORR. TELEMETRY	21,980	1,256.21	0.00	7,629.15	0.00	14,350.85	34.71
01-60-6514.03 RADIOS	9,000	7,980.00	0.00	7,980.00	0.00	1,020.00	88.67
01-60-6514.04 REPAIRS & EQUIPMENT	13,100	0.00	0.00	1,047.50	0.00	12,052.50	8.00

DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF:OCTOBER 31ST, 2012

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
01-60-6521 OFFICE SUPPLIES	26,880	979.50	0.00	8,258.24	0.00	18,621.76	30.72
01-60-6522 BOOKS & PUBLICATIONS	10,273	347.84	0.00	2,511.04	0.00	7,761.96	24.44
01-60-6531 PRINTING- GENERAL	11,050	724.07	0.00	2,804.73	0.00	8,245.27	25.38
01-60-6532 POSTAGE & DELIVERY	15,000	595.79	0.00	6,803.51	0.00	8,196.49	45.36
01-60-6540 PROFESSIONAL DUES	14,925	187.00	0.00	2,854.00	0.00	12,071.00	19.12
01-60-6550 REPAIRS & MAINT- OFFICE EQUI	11,520	0.00	0.00	513.00	0.00	11,007.00	4.45
01-60-6560 REPAIRS & MAINT- BLDGS & GRN	245,840	12,108.51	0.00	128,078.05	0.00	117,761.95	52.10
01-60-6580 COMPUTER SOFTWARE	35,200	0.00	0.00	988.68	0.00	34,211.32	2.81
01-60-6590 COMPUTER/SOFTWARE MAINTENANCE	79,795	0.00	0.00	20,827.15	0.00	58,967.85	26.10
01-60-6591 OTHER ADMINISTRATIVE EXPENSE	14,900	115.00	0.00	714.40	0.00	14,185.60	4.79
TOTAL OPERATIONAL SUPPORT SRVS	720,483	27,852.59	0.00	207,050.89	0.00	513,432.11	28.74
WATER OPERATION							
01-60-6611.01 WATER BILLING	74,941,475	5,643,187.50	0.00	43,957,050.00	0.00	30,984,425.00	58.66
01-60-6611.02 ELECTRICITY	1,540,000	79,713.05	0.00	673,001.97	0.00	866,998.03	43.70
01-60-6611.03 OPERATIONS & MAINTENANCE	420,000	25,429.83	0.00	170,309.26	0.00	249,690.74	40.55
01-60-6612.01 PUMP STATION	2,970,000	129,479.04	0.00	1,036,986.76	0.00	1,933,013.24	34.92
01-60-6612.02 METER STATION, ROV, TANK SITE	125,000	4,327.42	0.00	30,183.86	0.00	94,816.14	24.15
01-60-6613 WATER CHEMICALS	25,200	2,323.66	0.00	15,434.13	0.00	9,765.87	61.25
01-60-6614 WATER TESTING	11,000	0.00	0.00	2,446.61	0.00	8,553.39	22.24
01-60-6621 PUMPING SERVICES	449,800	18,263.50	0.00	34,835.19	0.00	414,964.81	7.74
01-60-6623 METER TESTING & REPAIRS	27,700	2,087.28	0.00	27,724.31	0.00	(24.31)	100.09
01-60-6624 SCADA / INSTRUMENTATION	78,500	11,040.90	0.00	19,592.45	0.00	58,907.55	24.96
01-60-6625 EQUIPMENT RENTAL	14,100	1,900.00	0.00	1,970.50	0.00	12,129.50	13.98
01-60-6626 UNIFORMS	24,000	0.00	0.00	1,043.10	0.00	22,956.90	4.35
01-60-6627 SAFETY	70,450	1,272.66	0.00	13,805.19	0.00	56,644.81	19.60
01-60-6631 PIPELINE REPAIRS	450,000	88,576.18	0.00	115,458.59	0.00	334,541.41	25.66
01-60-6632 COR TESTING & MITIGATION	108,000	4,931.56	0.00	34,838.94	0.00	73,161.06	32.26
01-60-6633 REMOTE FACILITIES MAINTENANCE	117,025	14,120.17	0.00	51,161.12	0.00	65,863.88	43.72
01-60-6634 PLAN REVIEW- PIPELINE CONFLI	70,950	14,261.31	0.00	37,628.99	0.00	33,321.01	53.04
01-60-6637 PIPELINE SUPPLIES	26,500	883.19	0.00	25,015.89	0.00	1,484.11	94.40
01-60-6640 MACHINERY & EQUIP- NON CAP	31,375	0.00	0.00	11,366.75	0.00	20,008.25	36.23
01-60-6641 REPAIRS & MAINT- VEHICLES	39,500	238.21	0.00	10,647.10	0.00	28,852.90	26.95
01-60-6642 FUEL- VEHICLES	67,000	2,255.78	0.00	13,109.04	0.00	53,891.04	19.57
01-60-6643 LICENSES- VEHICLES	1,850	0.00	0.00	0.00	0.00	1,850.00	0.00
TOTAL WATER OPERATION	81,609,425	6,044,291.24	0.00	46,283,609.75	0.00	35,325,815.33	56.71
BOND INTEREST							
01-60-6722 BOND INTEREST- REV BONDS	3,443,580	286,797.81	0.00	1,720,786.86	0.00	1,722,792.98	49.97
01-60-6723 NOTE INTEREST - DEBT CERT.	1,860,000	51,266.43	0.00	390,087.22	0.00	1,469,912.78	20.97
01-60-6724 INTEREST EXPENSE	2,100	180.52	0.00	1,133.39	0.00	966.61	53.97
TOTAL BOND INTEREST	5,305,680	338,244.76	0.00	2,112,007.47	0.00	3,193,672.37	39.81
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	11,250	0.00	0.00	3,127.87	0.00	8,122.13	27.80
TOTAL LAND & LAND RIGHTS	12,250	0.00	0.00	3,127.87	0.00	9,122.13	25.53

DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF:OCTOBER 31ST, 2012

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	29,200	5,327.60	0.00	9,652.60	0.00	19,547.40	33.06
01-60-6858 CAPITALIZED EQUIP PURCHASES	(29,200)	(5,327.60)	0.00	(9,652.60)	0.00	(19,547.40)	33.06
01-60-6920 DEPRECIATION- TRANS MAINS	4,548,000	379,000.00	0.00	2,274,000.00	0.00	2,274,000.00	50.00
01-60-6930 DEPRECIATION- BUILDINGS	2,553,000	212,750.00	0.00	1,276,500.00	0.00	1,276,500.00	50.00
01-60-6940 DEPRECIATION-PUMPING EQUIPMENT	691,000	57,583.00	0.00	345,498.00	0.00	345,502.00	50.00
01-60-6952 DEPRECIATION- OFFICE FURN &	45,000	3,750.00	0.00	22,500.00	0.00	22,500.00	50.00
01-60-6960 DEPRECIATION- VEHICLES	67,000	5,583.00	0.00	33,498.00	0.00	33,502.00	50.00
TOTAL CAPITAL EQUIP/DEPREC	7,904,000	658,666.00	0.00	3,951,996.00	0.00	3,952,004.00	50.00
<u>CONSTRUCTION IN PROGRESS</u>							
01-60-7111.01 DPC SR MS-CONSTR (MS19/9C)	247,471	165,538.09	0.00	273,906.64	0.00	(26,435.64)	110.68
01-60-7111.02 DPC SR MS-ENG (MS19-9C)	50,920	16,892.55	0.00	24,854.93	0.00	26,065.07	48.81
01-60-7112.01 DPC HOB MS-CONSTR (MS18/9B)	247,471	0.00	0.00	0.00	0.00	247,471.00	0.00
01-60-7112.02 DPC HOB MS-ENG (MS18/9B)	50,920	0.00	0.00	0.00	0.00	50,920.00	0.00
01-60-7113.01 WINFIELD MS27B CONSTR	0	0.00	0.00	3,010.00	0.00	(3,010.00)	0.00
01-60-7701.01 TOB-7/11 COR PRVNT-CONST	470,000	0.00	0.00	0.00	0.00	470,000.00	0.00
01-60-7701.02 TOB-7/11 COR PRVNT-ENG	85,000	0.00	0.00	0.00	0.00	85,000.00	0.00
01-60-7702.01 TS-8/11 COR PRVNT-CONSTR	470,000	0.00	0.00	0.00	0.00	470,000.00	0.00
01-60-7702.02 TS-8/11 COR PRVNT-ENG	110,000	0.00	0.00	2,210.18	0.00	107,789.82	2.01
01-60-7703.01 LAN UPGRADE - CONSTR	180,000	0.00	0.00	0.00	0.00	180,000.00	0.00
01-60-7703.02 LAN UPGRADE - ENG	18,000	0.00	0.00	0.00	0.00	18,000.00	0.00
01-60-7704.01 RADIO SYS REPLACEMENT - CONSTR	175,000	0.00	0.00	0.00	0.00	175,000.00	0.00
01-60-7704.02 RADIO SYS REPLACEMENT - ENG	1,500	0.00	0.00	0.00	0.00	1,500.00	0.00
01-60-7705.01 WATER QUAL INSTRUMENT - CONSTR	80,000	0.00	0.00	80,000.00	0.00	0.00	100.00
01-60-7705.02 WATER QUAL INSTRUMENT - ENG	2,000	0.00	0.00	815.50	0.00	1,184.50	40.78
01-60-7706.01 PS MASONARY WALL RPRS - CONSTR	85,000	40,386.30	0.00	47,006.30	0.00	37,993.70	55.30
01-60-7706.02 PS MASONARY WALL RPRS - ENG	20,000	0.00	0.00	0.00	0.00	20,000.00	0.00
01-60-7707.02 STANDPIPE PAINTING - ENG	62,000	0.00	0.00	0.00	0.00	62,000.00	0.00
01-60-7708.02 STANDPIPE MIXING SYSTEM - ENG	50,000	0.00	0.00	0.00	0.00	50,000.00	0.00
01-60-7980 CAPITALIZED FIXED ASSETS	(2,405,282)	(222,816.94)	0.00	(431,803.55)	0.00	(1,973,478.45)	17.95
<u>CHGO CONSTR GRANT</u>							
<u>CONTINGENCY</u>							
<u>BOND PRINCIPAL</u>							
TOTAL OPERATIONS	100,916,607	7,458,832.01	0.00	54,970,063.49	0.00	45,946,543.42	54.47
TOTAL EXPENDITURES	100,916,607	7,458,832.01	0.00	54,970,063.49	0.00	45,946,543.42	54.47

*** END OF REPORT ***

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DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF:OCTOBER 31ST, 2012

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	48,284,405	6,693,035.12	0.00	50,779,670.67	0.00	(2,495,265.32)	105.17
TAXES	15,388,360	2,796,632.82	0.00	16,094,777.12	0.00	(706,417.61)	104.59
OTHER INCOME	427,750	42,566.45	0.00	299,605.14	0.00	128,144.90	70.04
TOTAL REVENUES	64,100,515	9,532,234.39	0.00	67,174,052.93	0.00	(3,073,538.03)	104.79
<u>EXPENDITURE SUMMARY</u>							
<u>OPERATIONS</u>							
PERSONNEL SERVICES	1,970,483	315,153.91	0.00	1,820,142.43	0.00	150,341.00	92.37
CONTRACT SERVICES	484,519	30,821.94	0.00	328,899.17	0.00	155,619.95	67.88
INSURANCE	334,422	43,801.57	0.00	263,229.91	0.00	71,192.03	78.71
OPERATIONAL SUPPORT SRVS	360,242	27,852.59	0.00	207,050.89	0.00	153,190.61	57.48
WATER OPERATION	45,265,052	6,044,291.24	0.00	46,283,609.75	0.00	(1,018,558.12)	102.25
BOND INTEREST	2,652,839	338,244.76	0.00	2,112,007.47	0.00	540,831.39	79.61
LAND & LAND RIGHTS	6,125	0.00	0.00	3,127.87	0.00	2,997.11	51.07
CAPITAL EQUIP/DEPREC	3,951,998	658,666.00	0.00	3,951,996.00	0.00	2.46	100.00
CONSTRUCTION IN PROGRESS	0	0.00	0.00	0.00	0.00	0.36	0.00
TOTAL OPERATIONS	55,025,680	7,458,832.01	0.00	54,970,063.49	0.00	55,616.79	99.90
TOTAL EXPENDITURES	55,025,680	7,458,832.01	0.00	54,970,063.49	0.00	55,616.79	99.90
REVENUE OVER/(UNDER) EXPENDITURES	9,074,835	2,073,402.38	0.00	12,203,989.44	0.00	(3,129,154.82)	134.48

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DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF:OCTOBER 31ST, 2012

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	43,155,053	5,865,451.41	0.00	45,676,552.74	0.00	(2,521,499.30)	105.84
01-5112 O&M PAYMENTS- PRIVATE	1,092,925	148,948.80	0.00	1,067,544.66	0.00	25,380.41	97.68
01-5121 FIXED COST PAYMENTS- GOVT	3,484,061	580,712.51	0.00	3,484,275.06	0.00	(213.81)	100.01
01-5122 FIXED COST PAYMENTS-PRIVATE	88,303	14,693.52	0.00	88,161.12	0.00	142.03	99.84
01-5131 SUBSEQUENT CUSTOMER - GO	170,275	27,504.68	0.00	164,750.96	0.00	5,524.02	96.76
01-5132 SUBSEQUENT CUSTOMER - PRIVAT	286,750	48,202.99	0.00	288,724.60	0.00	(1,974.62)	100.69
01-5141 EMERGENCY WATER SERVICE- GOV	7,037	7,521.21	0.00	9,661.53	0.00	(2,624.05)	137.29
TOTAL WATER SERVICE	48,284,405	6,693,035.12	0.00	50,779,670.67	0.00	(2,495,265.32)	105.17
<u>TAXES</u>							
01-5300.SALES TAXES - WATER REVENUE	15,388,360	2,796,632.82	0.00	16,094,777.12	0.00	(706,417.61)	104.59
TOTAL TAXES	15,388,360	2,796,632.82	0.00	16,094,777.12	0.00	(706,417.61)	104.59
<u>OTHER INCOME</u>							
01-5810 NET INC(DEC) IN FV OF INVEST	129,134	21,061.55	0.00	90,995.76	0.00	38,138.26	70.47
01-5900 OTHER INCOME	0	4,138.10	0.00	72,924.28	0.00	(72,924.28)	0.00
01-5920 CONTRIBUTIONS	298,616	17,366.80	0.00	135,685.10	0.00	162,930.92	45.44
TOTAL OTHER INCOME	427,750	42,566.45	0.00	299,605.14	0.00	128,144.90	70.04
** TOTAL REVENUES **	64,100,515	9,532,234.39	0.00	67,174,052.93	0.00	(3,073,538.03)	104.79

DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF:OCTOBER 31ST, 2012

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
REBATE/ALW BAD DEBT STLM							
PERSONNEL SERVICES							
01-60-6111 ADMIN SALARIES	620,765	108,860.81	0.00	606,653.95	0.00	14,110.86	97.73
01-60-6112 OPERATIONS SALARIES	699,673	118,583.33	0.00	678,205.59	0.00	21,467.07	96.93
01-60-6113 SUMMER INTERNS	20,000	0.00	0.00	8,070.00	0.00	11,930.00	40.35
01-60-6116 ADMIN OVERTIME	3,700	215.91	0.00	1,560.72	0.00	2,139.26	42.18
01-60-6117 OPERATIONS OVERTIME	53,773	12,751.66	0.00	72,542.05	0.00	(18,768.73)	134.90
01-60-6121 PENSION	162,500	27,045.79	0.00	156,308.14	0.00	6,191.66	96.19
01-60-6122 MEDICAL/LIFE BENEFITS	248,715	29,251.05	0.00	176,707.01	0.00	72,007.99	71.05
01-60-6123 FEDERAL PAYROLL TAXES	104,289	16,347.47	0.00	97,894.79	0.00	6,394.09	93.87
01-60-6128 STATE UNEMPLOYMENT	5,200	703.89	0.00	302.98	0.00	4,897.00	5.83
01-60-6131 TRAVEL	5,564	482.00	0.00	5,714.82	0.00	(150.82)	102.71
01-60-6132 TRAINING	20,500	40.00	0.00	4,647.30	0.00	15,852.68	22.67
01-60-6133.01 CONFERENCES	10,305	599.00	0.00	3,759.13	0.00	6,545.87	36.48
01-60-6191 OTHER PERSONNEL COSTS	15,500	273.00	0.00	7,775.95	0.00	7,724.07	50.17
TOTAL PERSONNEL SERVICES	1,970,483	315,153.91	0.00	1,820,142.43	0.00	150,341.00	92.37
CONTRACT SERVICES							
01-60-6210 WATER CONSERVATION PROGRAM	10,000	0.00	0.00	3,366.99	0.00	6,632.99	33.67
01-60-6233 TRUST SERVICES & BANK CHARGE	32,250	3,226.14	0.00	24,579.43	0.00	7,670.57	76.22
01-60-6251 LEGAL SERVICES- GENERAL	100,000	10,010.00	0.00	66,707.45	0.00	33,292.63	66.71
01-60-6252 BOND COUNSEL	10,500	0.00	0.00	0.00	0.00	10,500.00	0.00
01-60-6253 LEGAL SERVICES- SPECIAL	25,000	0.00	0.00	9,980.24	0.00	15,019.74	39.92
01-60-6258 LEGAL NOTICES	6,500	0.00	0.00	6,886.80	0.00	(386.78)	105.95
01-60-6260 AUDIT SERVICES	45,500	0.00	0.00	45,500.00	0.00	0.00	100.00
01-60-6280 CONSULTING SERVICES	60,000	1,000.00	0.00	15,883.64	0.00	44,116.36	26.47
01-60-6290 CONTRACTUAL SERVICES	194,769	16,585.80	0.00	155,994.62	0.00	38,774.44	80.09
TOTAL CONTRACT SERVICES	484,519	30,821.94	0.00	328,899.17	0.00	155,619.95	67.88
INSURANCE							
01-60-6411 GENERAL LIABILITY INSURANCE	34,272	2,922.17	0.00	17,953.52	0.00	16,318.48	52.39
01-60-6412 PUBLIC OFFICIAL LIABILITY	32,500	2,524.42	0.00	15,146.51	0.00	17,353.47	46.60
01-60-6413 TEMPORARY BONDS	150	0.00	0.00	0.00	0.00	150.00	0.00
01-60-6415 WORKER'S COMPENSATION	45,000	6,667.00	0.00	40,002.00	0.00	4,998.00	88.89
01-60-6416 EXCESS LIABILITY COVERAGE	17,500	2,822.25	0.00	16,933.50	0.00	566.48	96.76
01-60-6421 PROPERTY INSURANCE	172,500	27,825.98	0.00	166,955.88	0.00	5,544.12	96.79
01-60-6422 AUTOMOBILE INSURANCE	7,500	1,039.75	0.00	6,238.50	0.00	1,261.50	83.18
01-60-6491 SELF INSURANCE PROPERTY	25,000	0.00	0.00	0.00	0.00	24,999.98	0.00
TOTAL INSURANCE	334,422	43,801.57	0.00	263,229.91	0.00	71,192.03	78.71
OPERATIONAL SUPPORT SRVS							
01-60-6512 GENERATOR DIESEL FUEL	70,000	0.00	0.00	2,026.80	0.00	67,973.18	2.90
01-60-6513 NATURAL GAS	21,000	1,809.33	0.00	3,803.65	0.00	17,196.35	18.11
01-60-6514.01 TELEPHONE	14,510	1,749.34	0.00	10,210.99	0.00	4,299.03	70.37
01-60-6514.02 CELL PHONE & CORR. TELEMETRY	10,990	1,256.21	0.00	7,629.15	0.00	3,360.83	69.42
01-60-6514.03 RADIOS	4,500	7,980.00	0.00	7,980.00	0.00	(3,480.00)	177.33
01-60-6514.04 REPAIRS & EQUIPMENT	6,550	0.00	0.00	1,047.50	0.00	5,502.48	15.99

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DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF:OCTOBER 31ST, 2012

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
01-60-6521 OFFICE SUPPLIES	13,440	979.50	0.00	8,258.24	0.00	5,181.76	61.45
01-60-6522 BOOKS & PUBLICATIONS	5,137	347.84	0.00	2,511.04	0.00	2,625.48	48.89
01-60-6531 PRINTING- GENERAL	5,525	724.07	0.00	2,804.73	0.00	2,720.29	50.76
01-60-6532 POSTAGE & DELIVERY	7,500	595.79	0.00	6,803.51	0.00	696.49	90.71
01-60-6540 PROFESSIONAL DUES	7,463	187.00	0.00	2,854.00	0.00	4,608.50	38.24
01-60-6550 REPAIRS & MAINT- OFFICE EQUI	5,760	0.00	0.00	513.00	0.00	5,247.00	8.91
01-60-6560 REPAIRS & MAINT- BLDGS & GRN	122,920	12,108.51	0.00	128,078.05	0.00 (	5,158.07)	104.20
01-60-6580 COMPUTER SOFTWARE	17,600	0.00	0.00	988.68	0.00	16,611.34	5.62
01-60-6590 COMPUTER/SOFTWARE MAINTENANCE	39,898	0.00	0.00	20,827.15	0.00	19,070.37	52.20
01-60-6591 OTHER ADMINISTRATIVE EXPENSE	7,450	115.00	0.00	714.40	0.00	6,735.58	9.59
TOTAL OPERATIONAL SUPPORT SRVS	360,242	27,852.59	0.00	207,050.89	0.00	153,190.61	57.48
WATER OPERATION							
01-60-6611.01 WATER BILLING	41,839,826	5,643,187.50	0.00	43,957,050.00	0.00 (	2,117,224.49)	105.06
01-60-6611.02 ELECTRICITY	859,782	79,713.05	0.00	673,001.97	0.00	186,780.03	78.28
01-60-6611.03 OPERATIONS & MAINTENANCE	210,000	25,429.83	0.00	170,309.26	0.00	39,690.74	81.10
01-60-6612.01 PUMP STATION	1,485,000	129,479.04	0.00	1,036,986.76	0.00	448,013.24	69.83
01-60-6612.02 METER STATION, ROV, TANK SITE	62,500	4,327.42	0.00	30,183.86	0.00	32,316.12	48.29
01-60-6613 WATER CHEMICALS	14,069	2,323.66	0.00	15,434.13	0.00 (	1,364.97)	109.70
01-60-6614 WATER TESTING	5,500	0.00	0.00	2,446.61	0.00	3,053.37	44.48
01-60-6621 PUMPING SERVICES	224,900	18,263.50	0.00	34,835.19	0.00	190,064.83	15.49
01-60-6623 METER TESTING & REPAIRS	13,850	2,087.28	0.00	27,724.31	0.00 (	13,874.29)	200.18
01-60-6624 SCADA / INSTRUMENTATION	39,250	11,040.90	0.00	19,592.45	0.00	19,657.53	49.92
01-60-6625 EQUIPMENT RENTAL	7,050	1,900.00	0.00	1,970.50	0.00	5,079.50	27.95
01-60-6626 UNIFORMS	12,000	0.00	0.00	1,043.10	0.00	10,956.90	8.69
01-60-6627 SAFETY	35,225	1,272.66	0.00	13,805.19	0.00	21,419.83	39.19
01-60-6631 PIPELINE REPAIRS	225,000	88,576.18	0.00	115,458.59	0.00	109,541.35	51.31
01-60-6632 COR TESTING & MITIGATION	54,000	4,931.56	0.00	34,838.94	0.00	19,161.06	64.52
01-60-6633 REMOTE FACILITIES MAINTENANCE	58,512	14,120.17	0.00	51,161.12	0.00	7,351.36	87.44
01-60-6634 PLAN REVIEW- PIPELINE CONFLI	35,475	14,261.31	0.00	37,628.99	0.00 (	2,153.99)	106.07
01-60-6637 PIPELINE SUPPLIES	13,250	883.19	0.00	25,015.89	0.00 (	11,765.91)	188.80
01-60-6640 MACHINERY & EQUIP- NON CAP	15,687	0.00	0.00	11,366.75	0.00	4,320.73	72.46
01-60-6641 REPAIRS & MAINT- VEHICLES	19,750	238.21	0.00	10,647.10	0.00	9,102.92	53.91
01-60-6642 FUEL- VEHICLES	33,500	2,255.78	0.00	13,109.04	0.00	20,391.00	39.13
01-60-6643 LICENSES- VEHICLES	925	0.00	0.00	0.00	0.00	925.02	0.00
TOTAL WATER OPERATION	45,265,052	6,044,291.24	0.00	46,283,609.75	0.00 (	1,018,558.12)	102.25
BOND INTEREST							
01-60-6722 BOND INTEREST- REV BONDS	1,721,789	286,797.81	0.00	1,720,786.86	0.00	1,002.36	99.94
01-60-6723 NOTE INTEREST - DEBT CERT.	930,000	51,266.43	0.00	390,087.22	0.00	539,912.42	41.94
01-60-6724 INTEREST EXPENSE	1,050	180.52	0.00	1,133.39	0.00 (	83.39)	107.94
TOTAL BOND INTEREST	2,652,839	338,244.76	0.00	2,112,007.47	0.00	540,831.39	79.61
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	5,625	0.00	0.00	3,127.87	0.00	2,497.13	55.61
TOTAL LAND & LAND RIGHTS	6,125	0.00	0.00	3,127.87	0.00	2,997.11	51.07

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DEPARTMENTAL EXPENDITURES	Y-T-D BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
CAPITAL EQUIP/DEPREC							
01-60-6851 COMPUTERS	29,200	5,327.60	0.00	9,652.60	0.00	19,547.40	33.06
01-60-6858 CAPITALIZED EQUIP PURCHASES	(29,200)	(5,327.60)	0.00	(9,652.60)	0.00	(19,547.40)	33.06
01-60-6920 DEPRECIATION- TRANS MAINS	2,273,999	379,000.00	0.00	2,274,000.00	0.00	0.90	100.00
01-60-6930 DEPRECIATION- BUILDINGS	1,276,499	212,750.00	0.00	1,276,500.00	0.00	0.54	100.00
01-60-6940 DEPRECIATION-PUMPING EQUIPMENT	345,500	57,583.00	0.00	345,498.00	0.00	1.86	100.00
01-60-6952 DEPRECIATION- OFFICE FURN &	22,500	3,750.00	0.00	22,500.00	0.00	0.00	100.00
01-60-6960 DEPRECIATION- VEHICLES	33,500	5,583.00	0.00	33,498.00	0.00	2.04	99.99
TOTAL CAPITAL EQUIP/DEPREC	3,951,998	658,666.00	0.00	3,951,996.00	0.00	2.46	100.00
CONSTRUCTION IN PROGRESS							
01-60-7111.01 DPC SR MS-CONSTR (MS19/9C)	123,735	165,538.09	0.00	273,906.64	0.00	(150,171.16)	221.36
01-60-7111.02 DPC SR MS-ENG (MS19-9C)	25,460	16,892.55	0.00	24,854.93	0.00	605.05	97.62
01-60-7112.01 DPC HOB MS-CONSTR (MS18/9B)	123,735	0.00	0.00	0.00	0.00	123,735.48	0.00
01-60-7112.02 DPC HOB MS-ENG (MS18/9B)	25,460	0.00	0.00	0.00	0.00	25,459.98	0.00
01-60-7113.01 WINFIELD MS27B CONSTR	0	0.00	0.00	3,010.00	0.00	(3,010.00)	0.00
01-60-7701.01 TOB-7/11 COR PRVNT-CONST	235,000	0.00	0.00	0.00	0.00	234,999.90	0.00
01-60-7701.02 TOB-7/11 COR PRVNT-ENG	42,500	0.00	0.00	0.00	0.00	42,499.98	0.00
01-60-7702.01 TS-8/11 COR PRVNT-CONSTR	235,000	0.00	0.00	0.00	0.00	235,000.02	0.00
01-60-7702.02 TS-8/11 COR PRVNT-ENG	55,000	0.00	0.00	2,210.18	0.00	52,789.84	4.02
01-60-7703.01 LAN UPGRADE - CONSTR	90,000	0.00	0.00	0.00	0.00	90,000.00	0.00
01-60-7703.02 LAN UPGRADE - ENG	9,000	0.00	0.00	0.00	0.00	9,000.00	0.00
01-60-7704.01 RADIO SYS REPLACEMENT - CONSTR	87,500	0.00	0.00	0.00	0.00	87,499.98	0.00
01-60-7704.02 RADIO SYS REPLACEMENT - ENG	750	0.00	0.00	0.00	0.00	750.00	0.00
01-60-7705.01 WATER QUAL INSTRUMENT - CONSTR	40,000	0.00	0.00	80,000.00	0.00	(39,999.98)	200.00
01-60-7705.02 WATER QUAL INSTRUMENT - ENG	1,000	0.00	0.00	815.50	0.00	184.52	81.55
01-60-7706.01 PS MASONARY WALL RPRS - CONSTR	42,500	40,386.30	0.00	47,006.30	0.00	(4,506.32)	110.60
01-60-7706.02 PS MASONARY WALL RPRS - ENG	10,000	0.00	0.00	0.00	0.00	10,000.02	0.00
01-60-7707.02 STANDPIPE PAINTING - ENG	31,000	0.00	0.00	0.00	0.00	31,000.02	0.00
01-60-7708.02 STANDPIPE MIXING SYSTEM - ENG	25,000	0.00	0.00	0.00	0.00	25,000.02	0.00
01-60-7980 CAPITALIZED FIXED ASSETS	(1,202,641)	(222,816.94)	0.00	(431,803.55)	0.00	(770,836.99)	35.90
TOTAL CONSTRUCTION IN PROGRESS	0	0.00	0.00	0.00	0.00	0.36	0.00
CHGO CONSTR GRANT							
CONTINGENCY							
BOND PRINCIPAL							
TOTAL OPERATIONS	55,025,680	7,458,832.01	0.00	54,970,063.49	0.00	55,616.79	99.90
TOTAL EXPENDITURES	55,025,680	7,458,832.01	0.00	54,970,063.49	0.00	55,616.79	99.90

*** END OF REPORT ***

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