



# DuPage Water Commission

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

## AGENDA

### **FINANCE COMMITTEE**

**THURSDAY, FEBRUARY 21, 2013  
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 January 17, 2013 Finance Committee of the DuPage Water Commission
- III. Approval of Reconciliations
- IV. Treasurer's Report – January 2013
- V. Financial Statements – January 2013
- VI. Update on Debt Refinancing and Related Reserve Activity
- VII. Quarterly Investment Review
- VIII. Draft Annual Budget
- IX. Election of Interest Period under Northern Trust Certificate of Debt
- 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, JANUARY 17, 2013  
600 EAST BUTTERFIELD ROAD  
ELMHURST, ILLINOIS**

The meeting was called to order at 6:01 P.M.

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

Committee members absent: None

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

**Minutes**

Commissioner Pruyn moved to approve the minutes of the Regular Committee Meeting of December 20, 2012 and Special Meeting of December 13, 2012 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 the journal entries and bank reconciliations for the month of December and they were proper and correct.

**Treasurer's Report – December 2012**

Treasurer Ellsworth provided the Committee with a summary of the December Treasurer's Report. He noted on page 1 of the report that cash and investments totaled \$67.2M down \$10.4M from the previous month. The decrease is due the \$12M debt payment that was authorized by the Board at the previous month's meeting. He also discussed the decline in the Illinois Funds account related to the debt payment and an increase in U.S. Treasuries related to the monthly principal and interest payments on the 2003 Revenue Bonds.

Treasurer Ellsworth noted that the \$3.1 million in an account at BMO Harris was no longer being insured in full by the Dodd-Frank act. So at this point in time, any amount over \$250,000 is not covered by FDIC insurance. This is why the Commission staff has worked hard over the past few weeks to update the investment policy and pledge agreement to get collateral coverage for the Commission's deposits. Chairman Suess asked if the pledge agreement to be discussed was approved tonight would the Commission than be covered. The Treasurer noted that BMO has already started the process and has money in a Federal Reserve account for the Commission. However, the Commission still needs to approve the documents for the Commission to have a perfected security interest in that collateral. General Manager Spatz stated to the Committee that discussions with BMO

began well before year-end for coverage on the interest bearing account Treasurer Ellsworth noted that on the schedules within the Treasurer's report section, the investments were being shown at their initial purchase price as compared to the amortized cost being shown on the Commission's balance sheet. He then asked if the Committee would like to continue to see the investments in this form or have the schedules match the balance sheet. Commissioner Pruyn stated he would prefer to have the amounts tie to the financial statements. Financial Administrator Peterson noted that both the amortized cost and initial purchase price would still be available on the detailed investment schedules on pages 2-4. Chairman Suess agreed that the schedules should be changed to match the financial statements and other financial schedules.

Treasurer Ellsworth discussed the detailed investment schedules, individual account balances and noted the original cost of investments was \$64.1M. Market yield on the portfolio was 34 basis points and weighted average maturity was 541 days.

Treasurer Ellsworth noted that operating activities reduced cash flows by slightly over \$500,000 due mainly to the timing of receivables collected. Sales tax collections increased cash receipts by \$21.8M. Debt Service payments year-to-date were \$30.6M and investment earnings totaled \$124,000.

Treasurer Ellsworth stated that all targeted reserve levels were met. He then explained that the Commission had approximately \$10.9M in cash and investments over the reserve requirements. Chairman Suess asked Treasurer Ellsworth if he has noted any additional major issues that need to be discussed since he has been with the Commission over a month now. Treasurer Ellsworth mentioned that he has discussed a few items with the General Manager and Financial Administrator, but has not noted any significant issues yet. He noted though that he has been busy with the debt refinancing and working on the changes in the investment policy.

### **Financial Statements – December 2012**

Financial Administrator Peterson provided the Committee with a summary of the December Financial Statements. Revenue over expenditures increased to \$16.8M as of December 31, 2012 driven by stronger-than-anticipated 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, which is better than budgeted 2% decline.

Chairman Suess asked if any large projects were expected to be completed before year end. General Manager Spatz stated yes, the Local Area Network and Radio System Replacement projects and that the TOB-7 Corrosion Prevention project will start before year end, but the project was delayed due to the delay in the award and weather.

Financial Administrator Peterson noted that all the reserve accounts are fully funded and compliant. Financial Administrator Peterson discussed the decline of cash on the balance sheet compared to the prior month. It was noted that receivable balances are higher due to the timing of receivables and rate increases. She also noted that debt balances have declined by \$21M since December 2011.

Financial Administrator Peterson discussed the consistency in results for the first eight months of the year. She noted that certain accounts are near budgeted levels and those accounts that may go over budgeted amounts. The first account is 01-60-6117 Operations Overtime which is at 92% of budgeted amounts with four months remaining. General Manager Spatz discussed that budgeted overtime had been reduced from the prior year; however, the Commission has had one lead operator off a significant number of days due to two separate medical procedures requiring long leaves. General Manager Spatz also noted that the operators have been using past years accrued sick and vacation time in the current year. That trend is expected to slow down as the operators will eventually use their banked leave balances.

Financial Administrator Peterson also stated account 01-60-6128 State Unemployment will go over budget in April due to the rate change that occurred last year. She noted that the appropriation budget had been adjusted to account for the rate change, so no change in that budget would be required.

Commissioner Russo requested the Commission staff to put together a schedule showing legal expenses in prior year versus the current year. General Manager Spatz noted that higher legal expenses are expected in the next couple months related to the debt refinancing. In addition, Chairman Zay noted that he would anticipate greater savings in future years as the new outside counsel becomes more familiar with the Commission's activities.

### **Resolution R-3-13**

General Manager Spatz stated that with the debt refinancing the Commission's reserves would be changing. Therefore, it was determined to be in the Commission's best interest to have a new reserve fund policy in place before the restricted reserves become unrestricted. Chairman Zay asked Commission staff to review what other water utilities had for reserve policies. The staff started by looking at the rating agency requirements, including Standard and Poor's and Fitch. Standard and Poor's average for number of days cash on hand to cover operating expenses was 415 days for AAA rating. Fitch stated that for a strong rating a company would have over a year or more, mid-range six months, weak would be three months or less.

Other water agencies had operating reserves from 45 to 180 days, some were difficult to get a final number due to the number of separate reserves the different agencies had. General Manager Spatz then discussed a possible timeline if an emergency were to occur, it could take 4-5 months to implement and collect higher rates to cover the higher expenses. During that time, the Commission would be spending down the reserves.

The Finance Committee then began discussions surrounding the benefits and concerns of keeping 120 days in operating reserves. Chairman Zay noted that the cash becoming unrestricted should be maintained within Commission for a long-time. He noted that the Sales Tax revenue is ending in 2016 and there is still debt balances outstanding related to the shortage few years ago. The goal is maintain a conservative reserve balance.

The reserve fund would have a targeted balance to achieve by the end of the fiscal year. Commissioner Janc discussed he hoped to achieve a solid single A to double AA rating for the Commission but does recognize that holding significant reserves could make the Commission a target for other entities. He is concerned that the 120 days may not be enough time to implement a cash increase. General Manager Spatz noted that the Commission would have additional cash on hand including cash to pay current months bills and sales tax account balances. The policy does detail that these are Board designated funds and that the money could only be used with approval or direction from the Board.

Commissioner Russo then asked about reserves for the system replacement itself. Chairman Zay stated that was the next account to be discussed. The other account to be established with this policy is a long-term capital account for the replacement of the system to avoid some of the capital funding issues other utilities are facing now. General Manager Spatz noted this account would be more specific for its uses; it would involve the replacement of system infrastructure. The long-term capital reserve account would start out small and would grow very gradually each year. This account would not be used for an emergency that is what the operating reserve fund would be used for.

Chairman Suess agreed that the policy was needed to make sure the restricted funds were accounted for once they become unrestricted. He also noted that the Commission did still have debt outstanding, so taking this view on designating the cash was a sound financial move. He noted that in the future these balances could be reviewed to see if additional amounts were needed, particularly increasing the amount being set aside for capital. Chairman Zay wants the customers to know that the Commission is planning for the future.

Commissioner Russo moved to recommend Resolution No. R-3-13 to the General Board. Seconded by Commissioner Pruyin and unanimously approved by a Voice Vote. Motion carried.

#### **Resolution R-4-13**

General Manager Spatz noted the Commission changed our current investment policy to allow for substitutions by the bank as long as certain criteria are met. The criteria included limiting the types of investments allowed, equal market value being substituted and no prior notifications by either the General Manager or Treasurer disallowing the substitution. This is all part of section 10 within the policy. The other change was to add the two new reserve accounts that may be incorporated based upon the aforementioned reserve fund policy.

Commissioner Janc moved to recommend Resolution No. R-4-13 to the General Board. Seconded by Commissioner Russo and unanimously approved by a Voice Vote. Motion carried.

**Resolution No. R-5-13**

General Manager Spatz discussed Resolution R-5-13, which was updating a previous resolution that allowed the General Manager to enter into a pledge agreement with BMO Harris that was substantially the same in form as older agreements. The current resolution would update the agreement more in line with the current Investment policy and change the third party agreement to be with the Federal Reserve Bank of Boston rather than Bank of America. Financial Administrator Peterson noted that the Commission did receive changes from the bank just prior to the meeting, but there were no material adjustments. Chairman Suess asked how much collateral the Commission had right now. Treasurer Ellsworth noted that although the bank had placed over \$10M in an account, that amount is not perfected. The overall target would be 103% of the amount based upon the pledge agreement. The investment policy only calls for 102%.

Commissioner Pruyn moved to recommend Resolution No. R-5-13 to the General Board. Seconded by Commissioner Janc and unanimously approved by a Voice Vote. Motion carried.

**Updated on Debt Refinancing**

The debt refinancing is on schedule to be completed on February 1, 2013. The rate was locked in at .98% on approximately \$42M. Chairman Suess asked how the proceeds were to be invested between Feb. 1<sup>st</sup> and May 1<sup>st</sup>. Financial Administrator noted the escrow account agent, Bank of New York, would be working with the Commission to invest the reserves in Commission approved investments.

**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 was the same rate as last month.

Commissioner Janc moved to recommend the election of a one-month Libor rate period with Northern Trust to the General Board. Seconded by Commissioner Russo and unanimously approved by a Voice Vote. Motion carried.

**Accounts Payable**

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

Dec 12, 2012 to Jan 8, 2013	\$ 5,287,796.83
<u>Estimated</u>	<u>\$ 1,159,805.00</u>
Total	\$ 6,447,601.83

**Other**

General Manager Spatz mentioned that the budget needed to be to the charter customers by March 1<sup>st</sup>. Therefore, similar to last year the Commission will have a Committee of the Whole meeting prior to the General meeting in February to bring the budget in for review. After that the Commission would prepare the actual to forecast comparison requested by the Finance Committee.

**Adjournment**

Commissioner Russo moved to adjourn the meeting at 7:17P.M. Seconded by Commissioner Pruyn and unanimously approved by a Voice Vote.



# DuPage Water Commission

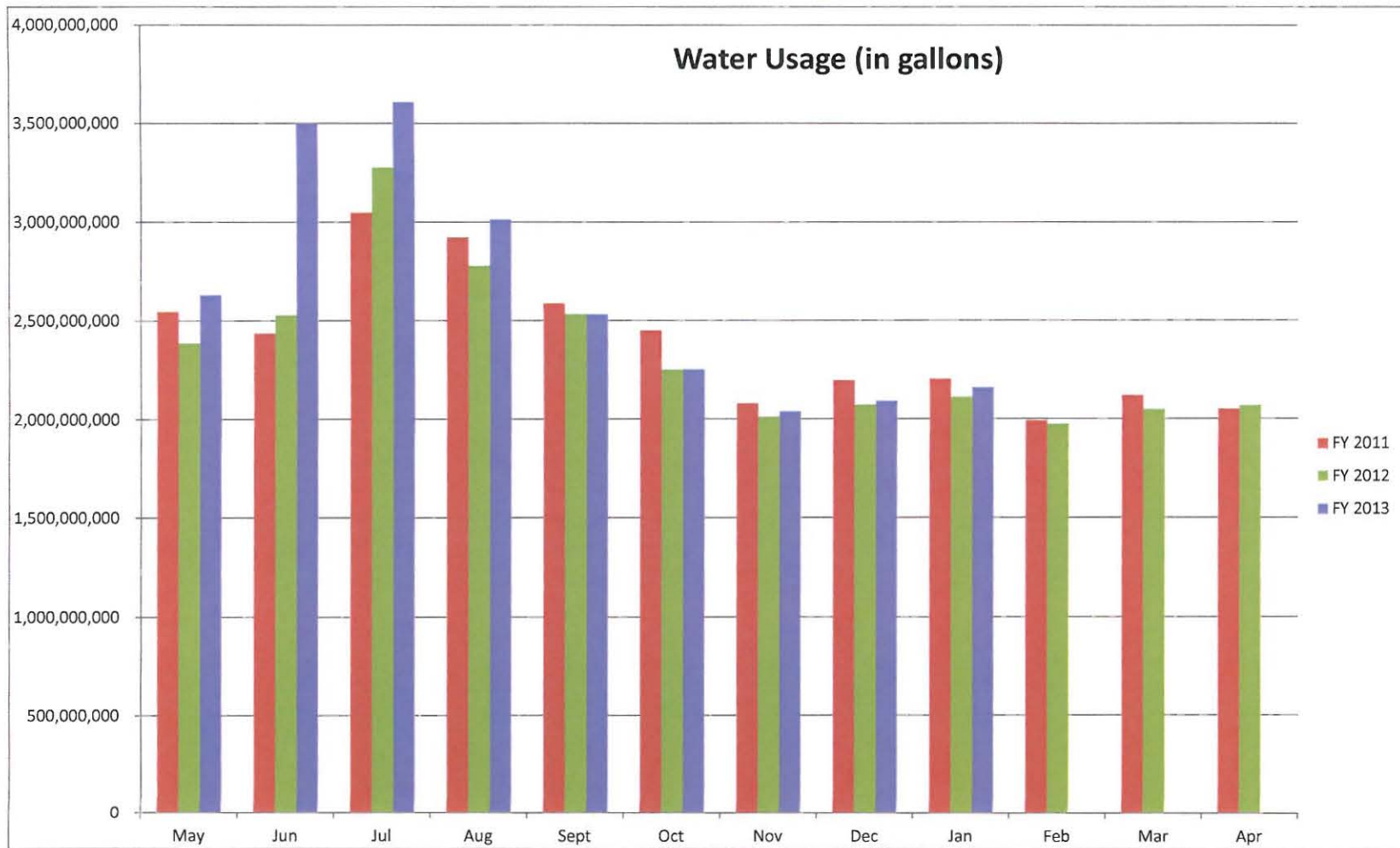
## MEMORANDUM

TO: John Spatz, General Manager  
FROM: Cheryl Peterson, Financial Administrator  
DATE: February 8, 2013  
SUBJECT: Financial Report – January 31, 2013

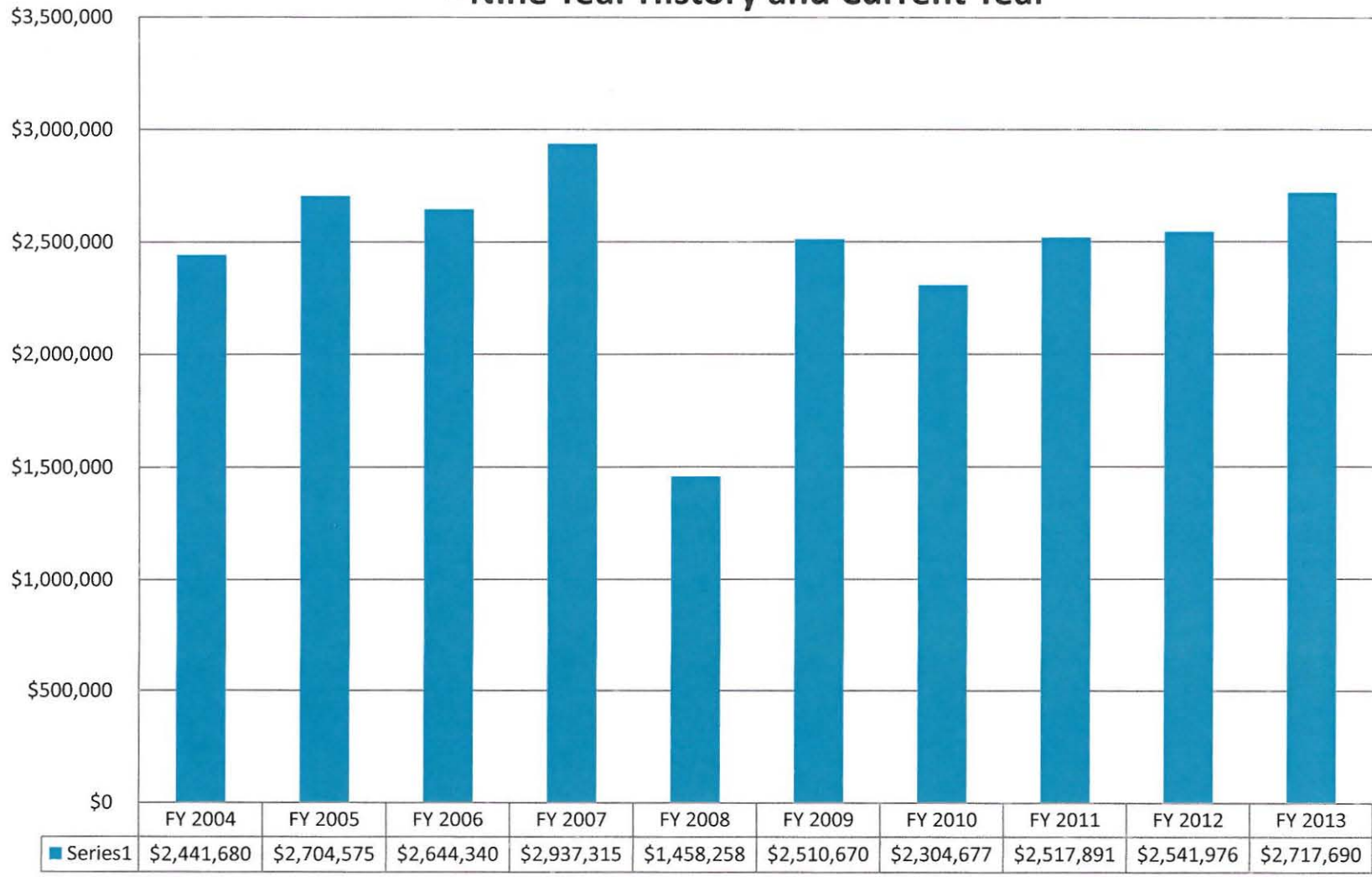
- Water sales to Commission customers for January were 44.8 million gallons (2.2%) more than January 2012, and increased by 66.9 million gallons compared to December 2012. Year to date water sold to customers is 8.1% more than the prior year. Water billings to customers for O&M costs were \$7.0 million and water purchases from the City of Chicago was \$6.2 million. Rate increases of \$0.59 to customers and \$0.375 from the City of Chicago were implemented on January 1, 2013.
- January sales tax collections (October) were \$2.718 million or 6.91% more than the same period last fiscal year. Cumulatively, sales tax is \$895,654 more as compared to prior year (3.8%).
- Water billing receivables at the January month end (\$9.52 million) increased from the prior month (\$9.01 million) by \$0.51 million. This increase is due mainly to the rate increase that went into effect January 1, 2013. In January, billings to customers increased by \$1.4 million compared to December.
- The Commission is nine months or 75% into the fiscal year. Excluding water billings, 63.3% 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 January 31, 2013, \$95.9 million of the \$119.6 million revenue budget has been realized. Therefore, 80.2% of the revenue budget has been accounted for year to date. For the same period, \$77.0 million of the \$100.9 million expenditure budget has been realized, and this accounts for 76.3% 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 104.3% percent of the current budget and expenses are 98.3% of the current budget. Excluding water billings, expenses through January 31<sup>st</sup> were 83.9% of the current budget.
- The Operations and Maintenance, Operations and Maintenance Reserve, and Depreciation Accounts are fully funded as of January 31, 2013.
- The General Account and the Sales Tax Subaccount have balances of \$16.1 million and \$9.2 million, respectively.

cc: Chairman and Commissioners

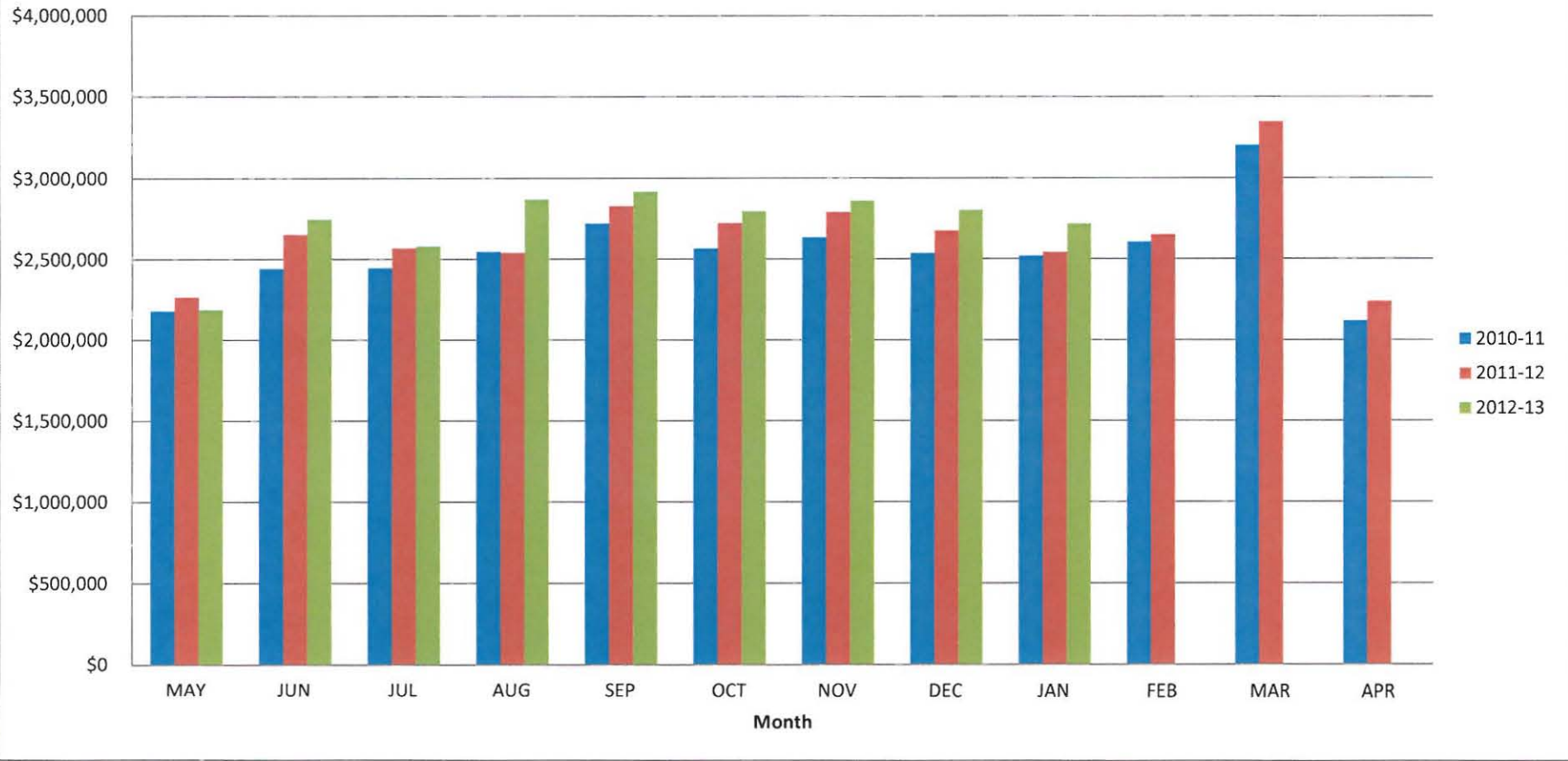




## DuPage Water Commission - Sales Tax Collections - Month of Jan - Nine Year History and Current Year



### Three Year Sales Tax Analysis





01 -WATER FUND

ASSETS	2011-2012 BALANCE	2012-2013 BALANCE
<u>CURRENT</u>		
CASH	432,816.08	1,200.00
INVESTMENTS	69,796,449.28	70,451,231.20
ACCOUNTS RECEIVABLE		
WATER SALES	7,873,500.57	9,517,073.85
INTEREST RECEIVABLE	22,702.50	182,198.63
SALES TAX RECEIVABLE	7,346,181.00	7,405,000.00
OTHER RECEIVABLE	583,015.69	64,680.03
INVENTORY	167,080.00	167,080.00
PREPAIDS	370,295.79	476,208.84
UNAMORTIZED ISSUANCE COST	123,736.31	75,742.52
TOTAL CURRENT ASSETS	<u>86,715,777.22</u>	<u>88,340,415.07</u>
<u>NONCURRENT ASSETS</u>		
FIXED ASSETS	464,862,236.50	498,373,994.97
LESS: ACCUMULATED DEPRECIATION	(119,975,984.32)	(132,652,788.32)
CONSTRUCTION WORK IN PROGRESS	29,589,078.85	878,303.66
LONG TERM RECEIVABLES	637,568.54	637,568.54
TOTAL NONCURRENT ASSETS	<u>375,112,899.57</u>	<u>367,237,078.85</u>
TOTAL ASSETS	461,828,676.79	455,577,493.92
	=====	=====
<u>LIABILITIES</u>		
=====		
<u>CURRENT LIABILITIES</u>		
ACCOUNTS PAYABLE	5,416,625.04	6,943,338.15
ACCOUNTS PAYABLE CAPITAL	1,110,261.26	1,972.10
ACCRUED PAYROLL LIABILITIES	298,675.31	305,941.94
NOTES PAYABLE	54,000,000.00	33,000,000.00
NOTES PAYABLE DISCOUNT	( 84,999.97)	( 64,999.93)
BONDS PAYABLE	11,090,000.00	11,645,000.00
ACCRUED INTEREST	1,008,256.22	775,761.24
CONTRACT RETENTION	1,586,057.64	281,152.12
DEFERRED REVENUE	1,698,430.04	3,943,201.74
TOTAL CURRENT LIABILITIES	<u>76,123,305.54</u>	<u>56,831,367.36</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	( 1,565,929.90)	( 834,491.53)
OTHER POST EMPLOYMENT BENEFITS LIAB.	46,766.00	48,876.00
TOTAL NONCURRENT LIABILITIES	<u>48,891,803.45</u>	<u>37,973,897.94</u>
TOTAL LIABILITIES	125,015,108.99	94,805,265.30
	=====	=====

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	75,438,995.20	95,935,744.70
TOTAL EXPENSES	<u>61,640,805.64</u>	<u>76,973,551.47</u>
NET CHANGE	<u>13,798,189.56</u>	<u>18,962,193.23</u>
TOTAL EQUITY/RESERVES	<u>336,813,567.80</u>	<u>360,772,228.62</u>
NET ASSETS	<u>461,828,676.79</u> =====	<u>455,577,493.92</u> =====

DU PAGE WATER COMMISSION  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2013

01 -WATER FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	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	7,703,791.99	0.00	70,878,517.91	0.00	16,449,178.38	81.16
TAXES	31,399,519	2,717,689.76	0.00	24,476,925.24	0.00	6,922,593.76	77.95
OTHER INCOME	855,500	32,112.70	0.00	580,301.55	0.00	275,198.45	67.83
TOTAL REVENUES	119,582,715	10,453,594.45	0.00	95,935,744.70	0.00	23,646,970.59	80.23
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<u>EXPENDITURE SUMMARY</u>							
<u>OPERATIONS</u>							
PERSONNEL SERVICES	3,871,225	437,607.41	0.00	2,829,879.95	0.00	1,041,344.96	73.10
CONTRACT SERVICES	824,700	159,422.19	0.00	548,718.26	0.00	275,981.82	66.54
INSURANCE	668,844	44,897.05	0.00	396,268.44	0.00	272,575.56	59.25
OPERATIONAL SUPPORT SRVS	720,483	23,879.73	0.00	323,366.23	0.00	397,116.77	44.88
WATER OPERATION	81,609,425	6,592,706.01	0.00	63,816,751.83	0.00	17,792,673.25	78.20
BOND INTEREST	5,305,680	329,102.77	0.00	3,125,136.05	0.00	2,180,543.79	58.90
LAND & LAND RIGHTS	12,250	2,150.00	0.00	5,277.87	0.00	6,972.13	43.08
CAPITAL EQUIP/DEPREC	7,904,000	658,824.84	0.00	5,928,152.84	0.00	1,975,847.16	75.00
TOTAL OPERATIONS	100,916,607	8,248,590.00	0.00	76,973,551.47	0.00	23,943,055.44	76.27
TOTAL EXPENDITURES	100,916,607	8,248,590.00	0.00	76,973,551.47	0.00	23,943,055.44	76.27
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REVENUE OVER/(UNDER) EXPENDITURES	18,666,108	2,205,004.45	0.00	18,962,193.23	0.00	( 296,084.85)	101.59
=====							

DU PAGE WATER COMMISSION  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2013

01 -WATER FUND

% OF YEAR COMPLETED: 75.00

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	6,847,201.20	0.00	63,283,412.85	0.00	14,013,834.95	81.87
01-5112 O&M PAYMENTS- PRIVATE	1,957,595	185,880.16	0.00	1,543,956.88	0.00	413,637.73	78.87
01-5121 FIXED COST PAYMENTS- GOVT	6,968,123	580,712.51	0.00	5,226,412.59	0.00	1,741,709.94	75.00
01-5122 FIXED COST PAYMENTS-PRIVATE	176,606	14,693.52	0.00	132,241.68	0.00	44,364.67	74.88
01-5131 SUBSEQUENT CUSTOMER - GO	340,550	27,242.22	0.00	246,863.98	0.00	93,686.02	72.49
01-5132 SUBSEQUENT CUSTOMER - PRIVAT	573,500	48,062.38	0.00	432,946.29	0.00	140,553.71	75.49
01-5141 EMERGENCY WATER SERVICE- GOV	14,075	0.00	0.00	12,683.64	0.00	1,391.36	90.11
TOTAL WATER SERVICE	87,327,696	7,703,791.99	0.00	70,878,517.91	0.00	16,449,178.38	81.16
<u>TAXES</u>							
01-5300.SALES TAXES - WATER REVENUE	25,202,030	2,717,689.76	0.00	24,476,925.24	0.00	725,104.76	97.12
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	2,717,689.76	0.00	24,476,925.24	0.00	6,922,593.76	77.95
<u>OTHER INCOME</u>							
01-5810 NET INC(DEC) IN FV OF INVEST	258,268	32,112.70	0.00	168,404.53	0.00	89,863.47	65.21
01-5900 OTHER INCOME	0	0.00	0.00	72,839.62	0.00	( 72,839.62)	0.00
01-5920 CONTRIBUTIONS	597,232	0.00	0.00	339,057.40	0.00	258,174.60	56.77
TOTAL OTHER INCOME	855,500	32,112.70	0.00	580,301.55	0.00	275,198.45	67.83
<b>** TOTAL REVENUES **</b>	<b>119,582,715</b>	<b>10,453,594.45</b>	<b>0.00</b>	<b>95,935,744.70</b>	<b>0.00</b>	<b>23,646,970.59</b>	<b>80.23</b>
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DU PAGE WATER COMMISSION  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2013

01 -WATER FUND  
 OPERATIONS

% OF YEAR COMPLETED: 75.00

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	96,689.11	0.00	897,374.40	0.00	304,493.60	74.66
01-60-6112 OPERATIONS SALARIES	1,388,239	115,279.21	0.00	1,019,861.41	0.00	368,378.00	73.46
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	143.94	0.00	2,377.54	0.00	5,022.46	32.13
01-60-6117 OPERATIONS OVERTIME	109,000	12,619.76	0.00	112,699.37	0.00	( 3,699.37)	103.39
01-60-6121 PENSION	325,000	27,779.22	0.00	221,946.76	0.00	103,052.92	68.29
01-60-6122 MEDICAL/LIFE BENEFITS	497,430	158,880.45	0.00	391,322.55	0.00	106,107.45	78.67
01-60-6123 FEDERAL PAYROLL TAXES	208,578	24,292.72	0.00	144,542.42	0.00	64,035.40	69.30
01-60-6128 STATE UNEMPLOYMENT	10,400	0.00	0.00	302.98	0.00	10,097.02	2.91
01-60-6131 TRAVEL	10,700	450.00	0.00	7,308.62	0.00	3,391.38	68.30
01-60-6132 TRAINING	41,000	550.00	0.00	11,052.30	0.00	29,947.70	26.96
01-60-6133.01 CONFERENCES	20,610	450.00	0.00	4,672.65	0.00	15,937.35	22.67
01-60-6191 OTHER PERSONNEL COSTS	31,000	473.00	0.00	8,348.95	0.00	22,651.05	26.93
TOTAL PERSONNEL SERVICES	3,871,225	437,607.41	0.00	2,829,879.95	0.00	1,041,344.96	73.10
<u>CONTRACT SERVICES</u>							
01-60-6210 WATER CONSERVATION PROGRAM	20,000	1,859.82	0.00	5,226.81	0.00	14,773.19	26.13
01-60-6233 TRUST SERVICES & BANK CHARGE	64,500	3,008.38	0.00	33,685.75	0.00	30,814.25	52.23
01-60-6251 LEGAL SERVICES- GENERAL	200,000	23,860.00	0.00	110,795.45	0.00	89,204.55	55.40
01-60-6252 BOND COUNSEL	21,000	40,000.00	0.00	40,000.00	0.00	( 19,000.00)	190.48
01-60-6253 LEGAL SERVICES- SPECIAL	50,000	35,000.00	0.00	45,031.49	0.00	4,968.51	90.06
01-60-6258 LEGAL NOTICES	13,000	0.00	0.00	12,448.80	0.00	551.20	95.76
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	47,679.84	0.00	63,563.48	0.00	56,436.52	52.97
01-60-6290 CONTRACTUAL SERVICES	290,700	8,014.15	0.00	192,466.48	0.00	98,233.60	66.21
TOTAL CONTRACT SERVICES	824,700	159,422.19	0.00	548,718.26	0.00	275,981.82	66.54
<u>INSURANCE</u>							
01-60-6411 GENERAL LIABILITY INSURANCE	68,544	3,115.54	0.00	27,300.12	0.00	41,243.88	39.83
01-60-6412 PUBLIC OFFICIAL LIABILITY	65,000	2,565.79	0.00	21,177.28	0.00	43,822.72	32.58
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	6,683.00	0.00	60,065.00	0.00	29,935.00	66.74
01-60-6416 EXCESS LIABILITY COVERAGE	35,000	2,734.25	0.00	25,136.25	0.00	9,863.75	71.82
01-60-6421 PROPERTY INSURANCE	345,000	28,761.22	0.00	253,239.54	0.00	91,760.46	73.40
01-60-6422 AUTOMOBILE INSURANCE	15,000	1,037.25	0.00	9,350.25	0.00	5,649.75	62.34
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	44,897.05	0.00	396,268.44	0.00	272,575.56	59.25
<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	( 2,300.00)	0.00	11,362.81	0.00	30,637.19	27.05
01-60-6514.01 TELEPHONE	29,020	2,910.19	0.00	17,285.46	0.00	11,734.54	59.56
01-60-6514.02 CELL PHONE & CORR. TELEMTRY	21,980	717.47	0.00	11,371.57	0.00	10,608.43	51.74
01-60-6514.03 RADIOS	9,000	0.00	0.00	7,980.00	0.00	1,020.00	88.67
01-60-6514.04 REPAIRS & EQUIPMENT	13,100	0.00	0.00	2,349.62	0.00	10,750.38	17.94

DU PAGE WATER COMMISSION  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2013

01 -WATER FUND  
 OPERATIONS

% OF YEAR COMPLETED: 75.00

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	1,304.73	0.00	11,590.41	0.00	15,289.59	43.12
01-60-6522 BOOKS & PUBLICATIONS	10,273	347.84	0.00	3,681.44	0.00	6,591.56	35.84
01-60-6531 PRINTING- GENERAL	11,050	2,101.21	0.00	1,345.87	0.00	9,704.13	12.18
01-60-6532 POSTAGE & DELIVERY	15,000	99.44	0.00	7,548.80	0.00	7,451.20	50.33
01-60-6540 PROFESSIONAL DUES	14,925	172.95	0.00	11,445.84	0.00	3,479.16	76.69
01-60-6550 REPAIRS & MAINT- OFFICE EQUI	11,520	2,406.31	0.00	3,444.31	0.00	8,075.69	29.90
01-60-6560 REPAIRS & MAINT- BLDGS & GRN	245,840	14,034.38	0.00	164,588.71	0.00	81,251.29	66.95
01-60-6580 COMPUTER SOFTWARE	35,200	4,661.64	0.00	5,650.32	0.00	29,549.68	16.05
01-60-6590 COMPUTER/SOFTWARE MAINTENANCE	79,795	1,625.99	0.00	59,004.87	0.00	20,790.13	73.95
01-60-6591 OTHER ADMINISTRATIVE EXPENSE	14,900	0.00	0.00	2,689.40	0.00	12,210.60	18.05
TOTAL OPERATIONAL SUPPORT SRVS	720,483	23,879.73	0.00	323,366.23	0.00	397,116.77	44.88

WATER OPERATION

01-60-6611.01 WATER BILLING	74,941,475	6,223,444.92	0.00	60,532,969.92	0.00	14,408,505.08	80.77
01-60-6611.02 ELECTRICITY	1,540,000	101,746.66	0.00	933,748.63	0.00	606,251.37	60.63
01-60-6611.03 OPERATIONS & MAINTENANCE	420,000	25,643.92	0.00	246,812.84	0.00	173,187.16	58.76
01-60-6612.01 PUMP STATION	2,970,000	151,901.62	0.00	1,465,916.44	0.00	1,504,083.56	49.36
01-60-6612.02 METER STATION, ROV, TANK SITE	125,000	14,533.60	0.00	58,908.12	0.00	66,091.88	47.13
01-60-6613 WATER CHEMICALS	25,200	0.00	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	2,835.41	0.00	62,781.36	0.00	387,018.64	13.96
01-60-6623 METER TESTING & REPAIRS	27,700	0.00	0.00	27,210.04	0.00	489.96	98.23
01-60-6624 SCADA / INSTRUMENTATION	78,500	10,586.11	0.00	41,878.03	0.00	36,621.97	53.35
01-60-6625 EQUIPMENT RENTAL	14,100	0.00	0.00	1,970.50	0.00	12,129.50	13.98
01-60-6626 UNIFORMS	24,000	0.00	0.00	2,221.77	0.00	21,778.23	9.26
01-60-6627 SAFETY	70,450	3,218.74	0.00	18,642.99	0.00	51,807.01	26.46
01-60-6631 PIPELINE REPAIRS	450,000	0.00	0.00	115,593.14	0.00	334,406.86	25.69
01-60-6632 COR TESTING & MITIGATION	108,000	21,655.38	0.00	85,412.23	0.00	22,587.77	79.09
01-60-6633 REMOTE FACILITIES MAINTENANCE	117,025	15,704.84	0.00	69,463.51	0.00	47,561.49	59.36
01-60-6634 PLAN REVIEW- PIPELINE CONFLI	70,950	15,578.32	0.00	53,207.31	0.00	17,742.69	74.99
01-60-6637 PIPELINE SUPPLIES	26,500	0.00	0.00	25,648.61	0.00	851.39	96.79
01-60-6640 MACHINERY & EQUIP- NON CAP	31,375	2,191.00	0.00	19,102.56	0.00	12,272.44	60.88
01-60-6641 REPAIRS & MAINT- VEHICLES	39,500	7,228.48	0.00	19,636.05	0.00	19,863.95	49.71
01-60-6642 FUEL- VEHICLES	67,000	2,107.83	0.00	17,747.04	0.00	49,253.04	26.49
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	6,592,706.01	0.00	63,816,751.83	0.00	17,792,673.25	78.20

BOND INTEREST

01-60-6722 BOND INTEREST- REV BONDS	3,443,580	286,797.81	0.00	2,581,180.29	0.00	862,399.55	74.96
01-60-6723 NOTE INTEREST - DEBT CERT.	1,860,000	42,134.67	0.00	542,301.23	0.00	1,317,698.77	29.16
01-60-6724 INTEREST EXPENSE	2,100	170.29	0.00	1,654.53	0.00	445.47	78.79
TOTAL BOND INTEREST	5,305,680	329,102.77	0.00	3,125,136.05	0.00	2,180,543.79	58.90

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	2,150.00	0.00	5,277.87	0.00	5,972.13	46.91
TOTAL LAND & LAND RIGHTS	12,250	2,150.00	0.00	5,277.87	0.00	6,972.13	43.08

DU PAGE WATER COMMISSION  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2013

01 -WATER FUND OPERATIONS		% OF YEAR COMPLETED: 75.00						
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	9,506.84	0.00	20,162.43	0.00	9,037.57	69.05	
01-60-6858 CAPITALIZED EQUIP PURCHASES	( 29,200) (	9,348.00)	0.00 (	20,003.59)	0.00 (	9,196.41)	68.51	
01-60-6920 DEPRECIATION- TRANS MAINS	4,548,000	379,000.00	0.00	3,411,000.00	0.00	1,137,000.00	75.00	
01-60-6930 DEPRECIATION- BUILDINGS	2,553,000	212,750.00	0.00	1,914,750.00	0.00	638,250.00	75.00	
01-60-6940 DEPRECIATION-PUMPING EQUIPMENT	691,000	57,583.00	0.00	518,247.00	0.00	172,753.00	75.00	
01-60-6952 DEPRECIATION- OFFICE FURN &	45,000	3,750.00	0.00	33,750.00	0.00	11,250.00	75.00	
01-60-6960 DEPRECIATION- VEHICLES	67,000	5,583.00	0.00	50,247.00	0.00	16,753.00	75.00	
TOTAL CAPITAL EQUIP/DEPREC	7,904,000	658,824.84	0.00	5,928,152.84	0.00	1,975,847.16	75.00	
<u>CONSTRUCTION IN PROGRESS</u>								
01-60-7111.01 DPC SR MS-CONSTR (MS19/9C)	247,471	0.00	0.00	307,283.32	0.00 (	59,812.32)	124.17	
01-60-7111.02 DPC SR MS-ENG (MS19-9C)	50,920	0.00	0.00	29,817.35	0.00	21,102.65	58.56	
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	
01-60-7213.01 EMERGENCY GEN CONSTRUCTION	0	0.00	0.00	13,031.30	0.00 (	13,031.30)	0.00	
01-60-7213.02 EMERGENCY GEN ENGINEERING	0	10,177.36	0.00	10,177.36	0.00 (	10,177.36)	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	426,150.00	0.00	43,850.00	90.67	
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	3,806.00	0.00	3,806.00	0.00	176,194.00	2.11	
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	3,600.00	0.00	3,600.00	0.00	171,400.00	2.06	
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	0.00	0.00	33,975.00	0.00	51,025.00	39.97	
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) (	17,583.36)	0.00 (	913,876.01)	0.00 (	1,491,405.99)	37.99	
<u>CHGO CONSTR GRANT</u>								
<u>CONTINGENCY</u>								
<u>BOND PRINCIPAL</u>								
TOTAL OPERATIONS	100,916,607	8,248,590.00	0.00	76,973,551.47	0.00	23,943,055.44	76.27	
TOTAL EXPENDITURES	100,916,607	8,248,590.00	0.00	76,973,551.47	0.00	23,943,055.44	76.27	

\*\*\* END OF REPORT \*\*\*

DU PAGE WATER COMMISSION  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2013

01 -WATER FUND  
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	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	68,111,182	7,703,791.99	0.00	70,878,517.91	0.00	( 2,767,335.95)	104.06
TAXES	23,269,034	2,717,689.76	0.00	24,476,925.24	0.00	( 1,207,890.94)	105.19
OTHER INCOME	641,625	32,112.70	0.00	580,301.55	0.00	61,323.47	90.44
TOTAL REVENUES	92,021,841	10,453,594.45	0.00	95,935,744.70	0.00	( 3,913,903.42)	104.25
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<u>EXPENDITURE SUMMARY</u>							
<u>OPERATIONS</u>							
PERSONNEL SERVICES	2,927,620	437,607.41	0.00	2,829,879.95	0.00	97,740.45	96.66
CONTRACT SERVICES	658,970	159,422.19	0.00	548,718.26	0.00	110,251.92	83.27
INSURANCE	501,633	44,897.05	0.00	396,268.44	0.00	105,364.53	79.00
OPERATIONAL SUPPORT SRVS	540,362	23,879.73	0.00	323,366.23	0.00	216,996.02	59.84
WATER OPERATION	63,731,789	6,592,706.01	0.00	63,816,751.83	0.00	( 84,962.84)	100.13
BOND INTEREST	3,979,258	329,102.77	0.00	3,125,136.05	0.00	854,122.24	78.54
LAND & LAND RIGHTS	9,187	2,150.00	0.00	5,277.87	0.00	3,909.60	57.45
CAPITAL EQUIP/DEPREC	5,927,998	658,824.84	0.00	5,928,152.84	0.00	( 155.15)	100.00
CONSTRUCTION IN PROGRESS	1	0.00	0.00	0.00	0.00	0.54	0.00
TOTAL OPERATIONS	78,276,819	8,248,590.00	0.00	76,973,551.47	0.00	1,303,267.31	98.34
TOTAL EXPENDITURES	78,276,819	8,248,590.00	0.00	76,973,551.47	0.00	1,303,267.31	98.34
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REVENUE OVER/ (UNDER) EXPENDITURES	13,745,023	2,205,004.45	0.00	18,962,193.23	0.00	( 5,217,170.73)	137.96
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DU PAGE WATER COMMISSION  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2013

01 -WATER FUND

% OF YEAR COMPLETED: 75.00

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	60,523,745	6,847,201.20	0.00	63,283,412.85	0.00	( 2,759,667.83)	104.56
01-5112 O&M PAYMENTS- PRIVATE	1,532,797	185,880.16	0.00	1,543,956.88	0.00	( 11,160.30)	100.73
01-5121 FIXED COST PAYMENTS- GOVT	5,226,092	580,712.51	0.00	5,226,412.59	0.00	( 320.70)	100.01
01-5122 FIXED COST PAYMENTS-PRIVATE	132,455	14,693.52	0.00	132,241.68	0.00	213.07	99.84
01-5131 SUBSEQUENT CUSTOMER - GO	255,412	27,242.22	0.00	246,863.98	0.00	8,548.51	96.65
01-5132 SUBSEQUENT CUSTOMER - PRIVAT	430,125	48,062.38	0.00	432,946.29	0.00	( 2,821.30)	100.66
01-5141 EMERGENCY WATER SERVICE- GOV	10,556	0.00	0.00	12,683.64	0.00	( 2,127.40)	120.15
TOTAL WATER SERVICE	68,111,182	7,703,791.99	0.00	70,878,517.91	0.00	( 2,767,335.95)	104.06
<u>TAXES</u>							
01-5300.SALES TAXES - WATER REVENUE	23,269,034	2,717,689.76	0.00	24,476,925.24	0.00	( 1,207,890.94)	105.19
TOTAL TAXES	23,269,034	2,717,689.76	0.00	24,476,925.24	0.00	( 1,207,890.94)	105.19
<u>OTHER INCOME</u>							
01-5810 NET INC(DEC) IN FV OF INVEST	193,701	32,112.70	0.00	168,404.53	0.00	25,296.48	86.94
01-5900 OTHER INCOME	0	0.00	0.00	72,839.62	0.00	( 72,839.62)	0.00
01-5920 CONTRIBUTIONS	447,924	0.00	0.00	339,057.40	0.00	108,866.61	75.70
TOTAL OTHER INCOME	641,625	32,112.70	0.00	580,301.55	0.00	61,323.47	90.44
<b>** TOTAL REVENUES **</b>	<b>92,021,841</b>	<b>10,453,594.45</b>	<b>0.00</b>	<b>95,935,744.70</b>	<b>0.00</b>	<b>( 3,913,903.42)</b>	<b>104.25</b>



01 -WATER FUND  
 OPERATIONS

% OF YEAR COMPLETED: 75.00

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	917,025	96,689.11	0.00	897,374.40	0.00	19,650.87	97.86
01-60-6112 OPERATIONS SALARIES	1,044,650	115,279.21	0.00	1,019,861.41	0.00	24,788.74	97.63
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	5,550	143.94	0.00	2,377.54	0.00	3,172.45	42.84
01-60-6117 OPERATIONS OVERTIME	81,750	12,619.76	0.00	112,699.37	0.00 (	30,949.39)	137.86
01-60-6121 PENSION	243,750	27,779.22	0.00	221,946.76	0.00	21,802.94	91.06
01-60-6122 MEDICAL/LIFE BENEFITS	373,073	158,880.45	0.00	391,322.55	0.00 (	18,250.05)	104.89
01-60-6123 FEDERAL PAYROLL TAXES	156,433	24,292.72	0.00	144,542.42	0.00	11,890.90	92.40
01-60-6128 STATE UNEMPLOYMENT	7,800	0.00	0.00	302.98	0.00	7,497.01	3.88
01-60-6131 TRAVEL	8,132	450.00	0.00	7,308.62	0.00	823.38	89.87
01-60-6132 TRAINING	30,750	550.00	0.00	11,052.30	0.00	19,697.69	35.94
01-60-6133.01 CONFERENCES	15,458	450.00	0.00	4,672.65	0.00	10,784.85	30.23
01-60-6191 OTHER PERSONNEL COSTS	23,250	473.00	0.00	8,348.95	0.00	14,901.06	35.91
TOTAL PERSONNEL SERVICES	2,927,620	437,607.41	0.00	2,829,879.95	0.00	97,740.45	96.66
<u>CONTRACT SERVICES</u>							
01-60-6210 WATER CONSERVATION PROGRAM	15,000	1,859.82	0.00	5,226.81	0.00	9,773.18	34.85
01-60-6233 TRUST SERVICES & BANK CHARGE	48,375	3,008.38	0.00	33,685.75	0.00	14,689.25	69.63
01-60-6251 LEGAL SERVICES- GENERAL	150,000	23,860.00	0.00	110,795.45	0.00	39,204.67	73.86
01-60-6252 BOND COUNSEL	15,750	40,000.00	0.00	40,000.00	0.00 (	24,250.00)	253.97
01-60-6253 LEGAL SERVICES- SPECIAL	37,500	35,000.00	0.00	45,031.49	0.00 (	7,531.50)	120.08
01-60-6258 LEGAL NOTICES	9,750	0.00	0.00	12,448.80	0.00 (	2,698.79)	127.68
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	90,000	47,679.84	0.00	63,563.48	0.00	26,436.52	70.63
01-60-6290 CONTRACTUAL SERVICES	247,095	8,014.15	0.00	192,466.48	0.00	54,628.59	77.89
TOTAL CONTRACT SERVICES	658,970	159,422.19	0.00	548,718.26	0.00	110,251.92	83.27
<u>INSURANCE</u>							
01-60-6411 GENERAL LIABILITY INSURANCE	51,408	3,115.54	0.00	27,300.12	0.00	24,107.88	53.10
01-60-6412 PUBLIC OFFICIAL LIABILITY	48,750	2,565.79	0.00	21,177.28	0.00	27,572.71	43.44
01-60-6413 TEMPORARY BONDS	225	0.00	0.00	0.00	0.00	225.00	0.00
01-60-6415 WORKER'S COMPENSATION	67,500	6,683.00	0.00	60,065.00	0.00	7,435.00	88.99
01-60-6416 EXCESS LIABILITY COVERAGE	26,250	2,734.25	0.00	25,136.25	0.00	1,113.74	95.76
01-60-6421 PROPERTY INSURANCE	258,750	28,761.22	0.00	253,239.54	0.00	5,510.46	97.87
01-60-6422 AUTOMOBILE INSURANCE	11,250	1,037.25	0.00	9,350.25	0.00	1,899.75	83.11
01-60-6491 SELF INSURANCE PROPERTY	37,500	0.00	0.00	0.00	0.00	37,499.99	0.00
TOTAL INSURANCE	501,633	44,897.05	0.00	396,268.44	0.00	105,364.53	79.00
<u>OPERATIONAL SUPPORT SRVS</u>							
01-60-6512 GENERATOR DIESEL FUEL	105,000	0.00	0.00	2,026.80	0.00	102,973.19	1.93
01-60-6513 NATURAL GAS	31,500 (	2,300.00)	0.00	11,362.81	0.00	20,137.19	36.07
01-60-6514.01 TELEPHONE	21,765	2,910.19	0.00	17,285.46	0.00	4,479.55	79.42
01-60-6514.02 CELL PHONE & CORR. TELEMETRY	16,485	717.47	0.00	11,371.57	0.00	5,113.42	68.98
01-60-6514.03 RADIOS	6,750	0.00	0.00	7,980.00	0.00 (	1,230.00)	118.22
01-60-6514.04 REPAIRS & EQUIPMENT	9,825	0.00	0.00	2,349.62	0.00	7,475.37	23.91

DU PAGE WATER COMMISSION  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2013

01 -WATER FUND  
 OPERATIONS

% OF YEAR COMPLETED: 75.00

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	20,160	1,304.73	0.00	11,590.41	0.00	8,569.59	57.49
01-60-6522 BOOKS & PUBLICATIONS	7,705	347.84	0.00	3,681.44	0.00	4,023.32	47.78
01-60-6531 PRINTING- GENERAL	8,288	2,101.21	0.00	1,345.87	0.00	6,941.64	16.24
01-60-6532 POSTAGE & DELIVERY	11,250	99.44	0.00	7,548.80	0.00	3,701.20	67.10
01-60-6540 PROFESSIONAL DUES	11,194	172.95	0.00	11,445.84	0.00	252.09	102.25
01-60-6550 REPAIRS & MAINT- OFFICE EQUI	8,640	2,406.31	0.00	3,444.31	0.00	5,195.69	39.86
01-60-6560 REPAIRS & MAINT- BLDGS & GRN	184,380	14,034.38	0.00	164,588.71	0.00	19,791.28	89.27
01-60-6580 COMPUTER SOFTWARE	26,400	4,661.64	0.00	5,650.32	0.00	20,749.69	21.40
01-60-6590 COMPUTER/SOFTWARE MAINTENANCE	59,846	1,625.99	0.00	59,004.87	0.00	841.39	98.59
01-60-6591 OTHER ADMINISTRATIVE EXPENSE	11,175	0.00	0.00	2,689.40	0.00	8,485.59	24.07
TOTAL OPERATIONAL SUPPORT SRVS	540,362	23,879.73	0.00	323,366.23	0.00	216,996.02	59.84
<b>WATER OPERATION</b>							
01-60-6611.01 WATER BILLING	58,679,175	6,223,444.92	0.00	60,532,969.92	0.00	1,853,794.97	103.16
01-60-6611.02 ELECTRICITY	1,205,820	101,746.66	0.00	933,748.63	0.00	272,071.37	77.44
01-60-6611.03 OPERATIONS & MAINTENANCE	315,000	25,643.92	0.00	246,812.84	0.00	68,187.16	78.35
01-60-6612.01 PUMP STATION	2,227,500	151,901.62	0.00	1,465,916.44	0.00	761,583.56	65.81
01-60-6612.02 METER STATION, ROV, TANK SITE	93,750	14,533.60	0.00	58,908.12	0.00	34,841.87	62.84
01-60-6613 WATER CHEMICALS	19,732	0.00	0.00	15,434.13	0.00	4,297.47	78.22
01-60-6614 WATER TESTING	8,250	0.00	0.00	2,446.61	0.00	5,803.38	29.66
01-60-6621 PUMPING SERVICES	337,350	2,835.41	0.00	62,781.36	0.00	274,568.65	18.61
01-60-6623 METER TESTING & REPAIRS	20,775	0.00	0.00	27,210.04	0.00	6,435.03	130.97
01-60-6624 SCADA / INSTRUMENTATION	58,875	10,586.11	0.00	41,878.03	0.00	16,996.96	71.13
01-60-6625 EQUIPMENT RENTAL	10,575	0.00	0.00	1,970.50	0.00	8,604.50	18.63
01-60-6626 UNIFORMS	18,000	0.00	0.00	2,221.77	0.00	15,778.23	12.34
01-60-6627 SAFETY	52,838	3,218.74	0.00	18,642.99	0.00	34,194.52	35.28
01-60-6631 PIPELINE REPAIRS	337,500	0.00	0.00	115,593.14	0.00	221,906.77	34.25
01-60-6632 COR TESTING & MITIGATION	81,000	21,655.38	0.00	85,412.23	0.00	4,412.23	105.45
01-60-6633 REMOTE FACILITIES MAINTENANCE	87,769	15,704.84	0.00	69,463.51	0.00	18,305.21	79.14
01-60-6634 PLAN REVIEW- PIPELINE CONFLI	53,213	15,578.32	0.00	53,207.31	0.00	5.19	99.99
01-60-6637 PIPELINE SUPPLIES	19,875	0.00	0.00	25,648.61	0.00	5,773.64	129.05
01-60-6640 MACHINERY & EQUIP- NON CAP	23,531	2,191.00	0.00	19,102.56	0.00	4,428.66	81.18
01-60-6641 REPAIRS & MAINT- VEHICLES	29,625	7,228.48	0.00	19,636.05	0.00	9,988.98	66.28
01-60-6642 FUEL- VEHICLES	50,250	2,107.83	0.00	17,747.04	0.00	32,503.02	35.32
01-60-6643 LICENSES- VEHICLES	1,388	0.00	0.00	0.00	0.00	1,387.53	0.00
TOTAL WATER OPERATION	63,731,789	6,592,706.01	0.00	63,816,751.83	0.00	84,962.84	100.13
<b>BOND INTEREST</b>							
01-60-6722 BOND INTEREST- REV BONDS	2,582,684	286,797.81	0.00	2,581,180.29	0.00	1,503.54	99.94
01-60-6723 NOTE INTEREST - DEBT CERT.	1,394,999	42,134.67	0.00	542,301.23	0.00	852,698.23	38.87
01-60-6724 INTEREST EXPENSE	1,575	170.29	0.00	1,654.53	0.00	79.53	105.05
TOTAL BOND INTEREST	3,979,258	329,102.77	0.00	3,125,136.05	0.00	854,122.24	78.54
<b>LAND &amp; LAND RIGHTS</b>							
01-60-6810 LEASES	750	0.00	0.00	0.00	0.00	749.97	0.00
01-60-6820 PERMITS & FEES	8,438	2,150.00	0.00	5,277.87	0.00	3,159.63	62.55
TOTAL LAND & LAND RIGHTS	9,187	2,150.00	0.00	5,277.87	0.00	3,909.60	57.45

DU PAGE WATER COMMISSION  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JANUARY 31ST, 2013

01 -WATER FUND  
 OPERATIONS % OF YEAR COMPLETED: 75.00

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	29,200	9,506.84	0.00	20,162.43	0.00	9,037.57	69.05
01-60-6858 CAPITALIZED EQUIP PURCHASES (	29,200) (	9,348.00)	0.00 (	20,003.59)	0.00 (	9,196.41)	68.51
01-60-6920 DEPRECIATION- TRANS MAINS	3,410,999	379,000.00	0.00	3,411,000.00	0.00 (	1.35)	100.00
01-60-6930 DEPRECIATION- BUILDINGS	1,914,749	212,750.00	0.00	1,914,750.00	0.00 (	0.81)	100.00
01-60-6940 DEPRECIATION-PUMPING EQUIPMENT	518,250	57,583.00	0.00	518,247.00	0.00	2.79	100.00
01-60-6952 DEPRECIATION- OFFICE FURN &	33,750	3,750.00	0.00	33,750.00	0.00	0.00	100.00
01-60-6960 DEPRECIATION- VEHICLES	50,250	5,583.00	0.00	50,247.00	0.00	3.06	99.99
TOTAL CAPITAL EQUIP/DEPREC	5,927,998	658,824.84	0.00	5,928,152.84	0.00 (	155.15)	100.00
<u>CONSTRUCTION IN PROGRESS</u>							
01-60-7111.01 DPC SR MS-CONSTR (MS19/9C)	185,603	0.00	0.00	307,283.32	0.00 (	121,680.10)	165.56
01-60-7111.02 DPC SR MS-ENG (MS19-9C)	38,190	0.00	0.00	29,817.35	0.00	8,372.62	78.08
01-60-7112.01 DPC HOB MS-CONSTR (MS18/9B)	185,603	0.00	0.00	0.00	0.00	185,603.22	0.00
01-60-7112.02 DPC HOB MS-ENG (MS18/9B)	38,190	0.00	0.00	0.00	0.00	38,189.97	0.00
01-60-7113.01 WINFIELD MS27B CONSTR	0	0.00	0.00	3,010.00	0.00 (	3,010.00)	0.00
01-60-7213.01 EMERGENCY GEN CONSTRUCTION	0	0.00	0.00	13,031.30	0.00 (	13,031.30)	0.00
01-60-7213.02 EMERGENCY GEN ENGINEERING	0	10,177.36	0.00	10,177.36	0.00 (	10,177.36)	0.00
01-60-7701.01 TOB-7/11 COR PRVNT-CONST	352,500	0.00	0.00	0.00	0.00	352,499.85	0.00
01-60-7701.02 TOB-7/11 COR PRVNT-ENG	63,750	0.00	0.00	0.00	0.00	63,749.97	0.00
01-60-7702.01 TS-8/11 COR PRVNT-CONSTR	352,500	0.00	0.00	426,150.00	0.00 (	73,649.97)	120.89
01-60-7702.02 TS-8/11 COR PRVNT-ENG	82,500	0.00	0.00	2,210.18	0.00	80,289.85	2.68
01-60-7703.01 LAN UPGRADE - CONSTR	135,000	3,806.00	0.00	3,806.00	0.00	131,194.00	2.82
01-60-7703.02 LAN UPGRADE - ENG	13,500	0.00	0.00	0.00	0.00	13,500.00	0.00
01-60-7704.01 RADIO SYS REPLACEMENT - CONSTR	131,250	3,600.00	0.00	3,600.00	0.00	127,649.97	2.74
01-60-7704.02 RADIO SYS REPLACEMENT - ENG	1,125	0.00	0.00	0.00	0.00	1,125.00	0.00
01-60-7705.01 WATER QUAL INSTRUMENT - CONSTR	60,000	0.00	0.00	80,000.00	0.00 (	19,999.97)	133.33
01-60-7705.02 WATER QUAL INSTRUMENT - ENG	1,500	0.00	0.00	815.50	0.00	684.53	54.37
01-60-7706.01 PS MASONARY WALL RPRS - CONSTR	63,750	0.00	0.00	33,975.00	0.00	29,774.97	53.29
01-60-7706.02 PS MASONARY WALL RPRS - ENG	15,000	0.00	0.00	0.00	0.00	15,000.03	0.00
01-60-7707.02 STANDPIPE PAINTING - ENG	46,500	0.00	0.00	0.00	0.00	46,500.03	0.00
01-60-7708.02 STANDPIPE MIXING SYSTEM - ENG	37,500	0.00	0.00	0.00	0.00	37,500.03	0.00
01-60-7980 CAPITALIZED FIXED ASSETS	( 1,803,961) (	17,583.36)	0.00 (	913,876.01)	0.00 (	890,084.80)	50.66
TOTAL CONSTRUCTION IN PROGRESS	1	0.00	0.00	0.00	0.00	0.54	0.00
CHGO CONSTR GRANT							
CONTINGENCY							
BOND PRINCIPAL							
TOTAL OPERATIONS	78,276,819	8,248,590.00	0.00	76,973,551.47	0.00	1,303,267.31	98.34
TOTAL EXPENDITURES	78,276,819	8,248,590.00	0.00	76,973,551.47	0.00	1,303,267.31	98.34

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