



# DuPage Water Commission

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

## AGENDA FINANCE COMMITTEE

**THURSDAY, DECEMBER 17, 2015**  
**5:45 P.M.**

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

## COMMITTEE MEMBERS

P. Suess, Chair  
R. Gans  
J. Pruyn  
D. Russo  
J. Zay

- I. Roll Call
- II. Approval of Minutes for Regular Committee Meeting of November 19, 2015  
Finance Committee of the DuPage Water Commission
- III. Approval of Reconciliations
- IV. Treasurer's Report – November 2015
- V. Financial Statements – November 2015
- VI. Subsequent Customer Update
- VII. Accounts Payable
- VIII. Other
- IX. 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.

**DRAFT**

**MINUTES OF A MEETING OF THE  
FINANCE COMMITTEE  
OF THE DUPAGE WATER COMMISSION  
HELD ON THURSDAY, NOVEMBER 19, 2015  
600 EAST BUTTERFIELD ROAD  
ELMHURST, ILLINOIS**

The meeting was called to order at 5:54 P.M.

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

Committee members absent: R. Gans

Non-Committee members in attendance: None

Also in attendance: J. Spatz and C. Peterson

**Minutes**

Commissioner Pruyn moved to approve the Minutes of the Regular Committee Meeting of October 15, 2015 of the Finance Committee. Seconded by Chairman Zay and unanimously approved by a Voice Vote.

All voted aye. Motion carried.

**Worker's Compensation Insurance**

General Manager Spatz noted that final numbers were just received due to adjustments and the amount totals \$89,828 for the calendar year, which is lower than last year. Main drivers of the decrease were the reclassification of two people and fewer claims.

Commissioner Pruyn made a motion to recommend purchasing the worker's compensation coverage from Illinois Public Risk Fund as proposed by Arthur J. Gallagher & Co. Seconded by Commissioner Russo and unanimously approved by a Voice Vote.

All voted aye. Motion carried

**IMRF Unfunded Actuarial Accrued Liability**

General Manager Spatz reviewed the directive from last month's meeting to bring to the Board a request to pay down in full the unfunded pension liability of the Commission of approximately \$1.3 million in December 2015. He described that the reduction in liability will reduce interest costs and employer rates in future years.

Commissioner Russo made a motion to recommend the authorization of the payment of the unfunded actuarial accrued liability balance per IMRF for the Commission. Seconded by Commissioner Pruyn and unanimously approved by a Voice Vote.

All voted aye. Motion carried

### **Approval of Reconciliations**

Commissioner Pruyn stated that Treasurer Fates had reviewed and approved the journal entries and bank reconciliations for the month of October 2015 per his report.

### **Treasurer's Report – October 2015**

Commissioner Pruyn reviewed the written summary of the October Treasurer's Report prepared by Treasurer Fates. Cash and Investments were \$119.4M. He described by account the Commission's cash and investments increase of \$19.9 million over the past six months.

Market yield on the portfolio was at 83 basis points, a slight decrease from the prior month. The portfolio was showing unrealized gains of \$201,803 compared to unrealized gains at the prior year end of approximately \$215,000.

Commissioner Pruyn detailed the \$19.9M increase year-to-date on the Statement of Cash Flows. He stated that all targeted reserve levels were met or exceeded targets. He concluded noting that there was \$6.3 million of debt outstanding at October 31, 2015.

### **Financial Statements – October 2015**

Financial Administrator Peterson provided the Committee with a summary of the October Financial Statements. She noted that for the first six months of the fiscal year, revenues exceeded expenses ahead of budgeted seasonal expectations, even as water sales were below budget by nearly 2%. An offset to the water sales being down is that water purchases were approximately 3% below budgeted seasonal expectations.

Sales Tax collections were higher than prior year revenue amounts by approximately 5% in October. Cumulatively Sales Tax collections as of October 31, 2015, were approximately \$526,000 over the prior year.

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

Financial Administrator Peterson noted that cash balances were up compared to prior year by nearly \$38M. Receivables were slightly higher compared to prior year due to higher water sales. Debt has declined by \$13M compared to prior year balances at October 31<sup>st</sup>.

Commissioner Pruyn asked for an overview of the budgeted water sales in the current fiscal year versus the prior year actual numbers. General Manager Spatz reviewed that budgeted water sales are based off of the original rate model done a few years ago and account for an approximate 2% decline in water sales each year. Current water sales were up versus last year due to the low water sales the Commission had experienced through first six months in fiscal 2014-2015.

**Subsequent Customers**

General Manager Spatz stated that the Commission received the signed amendment from one the subsequent customers and that two of them are still planning on making prepayments in December 2015. The other two have chosen not to make any accelerated payments in 2015. Chairman Suess asked about the amounts to be expected and General Manager Spatz outlined the amounts from each of the two that are expected to pay in December 2015.

**Accounts Payable**

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

October 7, 2015 to November 10, 2015	\$10,169,795.26
<u>Estimated</u>	<u>\$2,547,725.00</u>
Total	\$12,717,520.26

**Other**

General Manager Spatz and the Finance Committee discussed the option to possibly review further at the next meeting the idea of refinancing current debt outstanding or to just continue to pay debt down as scheduled. The general consensus was to continue pay debt as originally scheduled for now without further discussion.

**Adjournment**

Commissioner Russo moved to adjourn the meeting at 6:13 P.M. Seconded by Commissioner Pruyne and unanimously approved by a Voice Vote.

All voted aye. Motion carried.



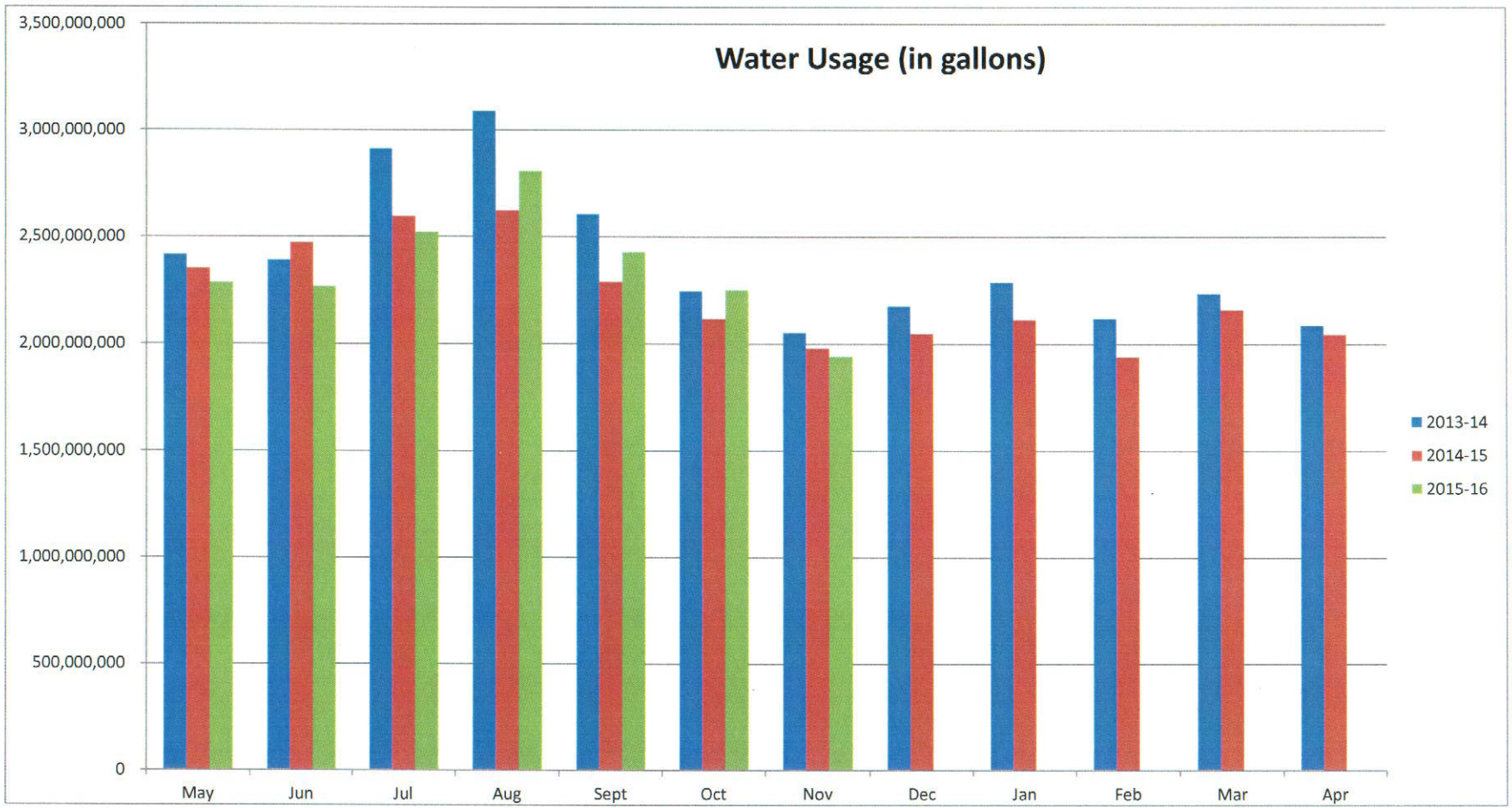
# DuPage Water Commission

## MEMORANDUM

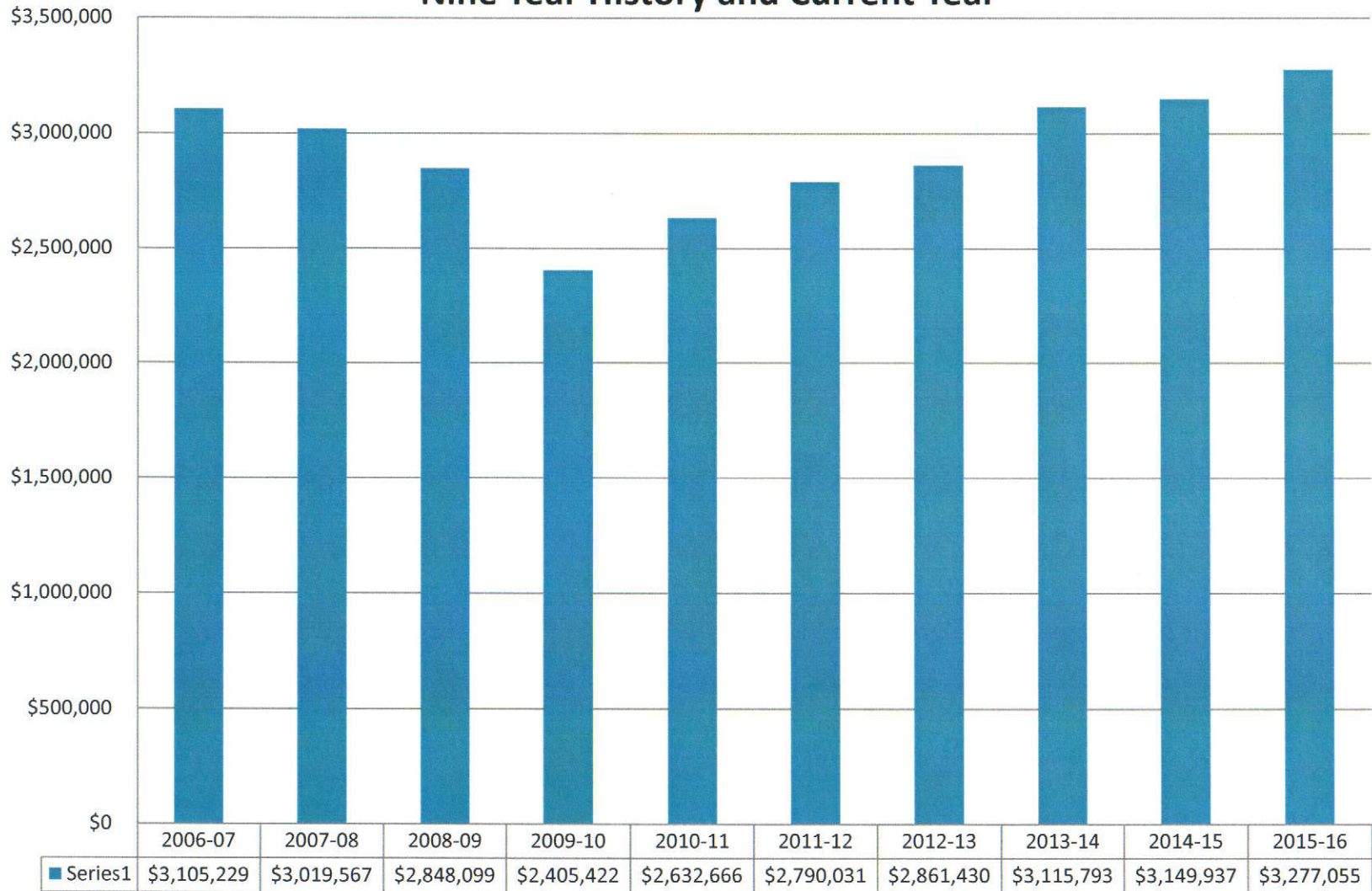
TO: John Spatz, General Manager  
FROM: Cheryl Peterson, Financial Administrator *CP*  
DATE: December 8, 2015  
SUBJECT: Financial Report – November 30, 2015

- Water sales to Commission customers for November 2015 were 36.7 million gallons (1.9%) lower than November 2014, and decreased by 295.4 million gallons compared to October 2015. Year-to-date water sales were up by 57.0 million gallons or 0.4% compared to the prior fiscal year.
- Water sales to Commission customers for November were 43.2 million gallons (2.3%) higher than the budgeted anticipated/forecasted sales for the month. Year-to-date water sales were 292.7 million gallons (1.8%) below the budgeted anticipated/forecasted sales.
- November sales tax collections (August) were \$3.3 million which is 4.0% more than the same period last fiscal year. Cumulatively, sales tax collections were approximately \$653,000 (3.1%) more than prior year. Adjusted for seasonality, sales tax collections were about \$1.3 million over budgeted collections through November 2015.
- For the month of November, water billings to customers for O&M costs were \$9.2 million and water purchases from the City of Chicago was \$7.4 million. Water billing receivables at November month end (\$12.2 million) decreased compared to the prior month (\$13.0 million) primarily due to lower water sales in the current month.
- The Commission is seven months or 58% into the fiscal year. As of November 30, 2015, \$100.3 million of the \$160.8 million revenue budget has been realized. Therefore, 62% of the revenue budget has been accounted for year to date. For the same period, \$73.3 million of the \$123.3 million expenditure budget has been realized, and this accounts for 59% of the expenditure budget.
- Adjusted for seasonality based on a monthly trend, year to date revenues are 100% percent of the current budget and expenses are 95% of the current budget.
- The Operating Reserve, Capital Reserve and Long Term Water Capital Accounts had reached their respective 2015/2016 fiscal year end targeted levels. The O&M, General Account and the Sales Tax Subaccount have balances of \$18.2 million, \$16.0 million and \$2.1 million, respectively.
- Debt Balances declined by approximately \$0.9 million to \$5.4 million outstanding in the current month.

cc: Chairman and Commissioners

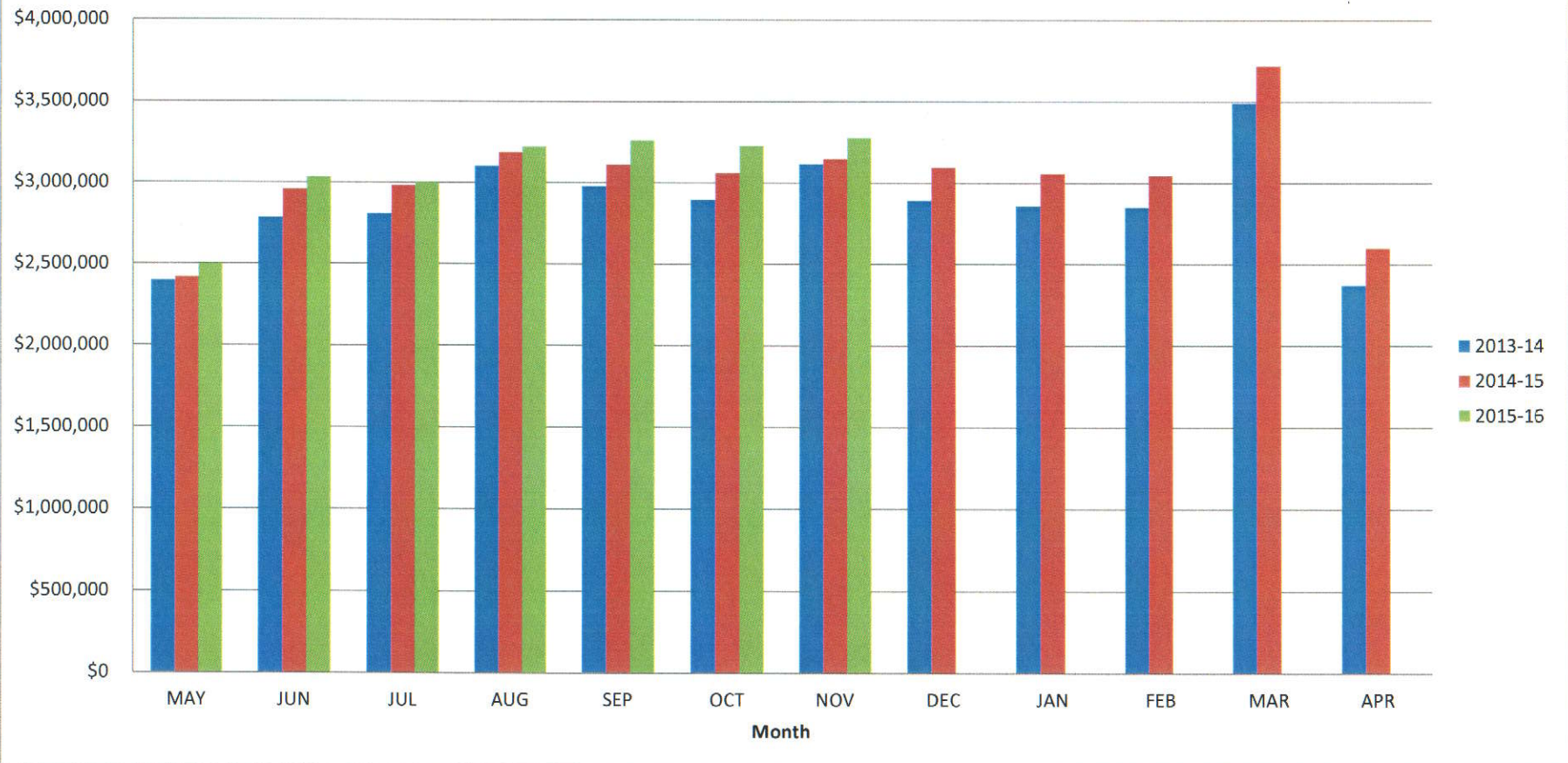


### DuPage Water Commission - Sales Tax Collections - Month of Nov - Nine Year History and Current Year





### Three Year Sales Tax Analysis





DuPage Water Commission

Summary of Specific Account Target and Summary of Net Assets

November 30, 2015

Revenue Bond Ordinance Accounts and Commission Policy Reserves	Account / Reserve Assets Balance (1)	Offsetting Liabilities	Year-End Specific Account Target	Status
Operations and Maintenance Account	\$ 18,178,277.84	\$ 8,618,544.36		Positive Net Assets
Revenue Bond Interest Account	\$ 6,773.56	\$ 4,230.31		Positive Net Assets
Revenue Bond Principal Account	\$ 909,000.00	\$ 898,250.00		Positive Net Assets
General Account	\$ 16,049,307.77	\$ -		Positive Net Assets
Sales Tax Subaccount	\$ 2,128,333.01	\$ 387,898.71		Positive Net Assets
Operating Reserve	\$ 46,285,829.53		\$ 40,158,396.00	Target Met
Capital Reserve	\$ 29,470,677.01		\$ 29,180,884.00	Target Met
L-T Water Capital Reserve	\$ 8,007,435.06		\$ 7,825,000.00	Target Met
	\$ 121,035,633.78	\$ 9,908,923.38	\$ 77,164,280.00	\$ 33,962,430.40

Total Net Assets - All Commission Accounts

Unrestricted	\$ 129,994,031.75
Principal & Interest Accounts	\$ 902,480.31
Invested in Capital Assets, net	\$ 345,455,038.36
Total	\$ 476,351,550.42

(1) Includes Interest Receivable



	Current Year Balance	Prior Year Balance	Variance Favorable / (Unfavorable)
<b>Fund: 01 - WATER FUND</b>			
<b>Assets</b>			
<b>Level1: 10 - CURRENT ASSETS</b>			
110 - CASH	5,450,156.06	6,849,821.32	-1,399,665.26
120 - INVESTMENTS	115,385,998.87	78,511,608.64	36,874,390.23
131 - WATER SALES	12,191,381.98	10,339,225.12	1,852,156.86
132 - INTEREST RECEIVABLE	199,478.85	144,393.87	55,084.98
133 - SALES TAX RECEIVABLE	8,295,000.00	7,900,000.00	395,000.00
134 - OTHER RECEIVABLE	215,019.18	-46,615.39	261,634.57
136 - ALLOWANCE FOR UNCOLLECTIBLE	0.00	1,180.00	-1,180.00
150 - INVENTORY	174,768.00	167,080.00	7,688.00
155 - PREPAIDS	505,077.98	69,464.85	435,613.13
<b>Total Level1 10 - CURRENT ASSETS:</b>	<b>142,416,880.92</b>	<b>103,936,158.41</b>	<b>38,480,722.51</b>
<b>Level1: 17 - NONCURRENT ASSETS</b>			
170 - FIXED ASSETS	500,981,368.76	500,227,930.75	753,438.01
175 - LESS: ACCUMULATED DEPRECIATION	-154,806,260.46	-146,805,292.90	-8,000,967.56
180 - CONSTRUCTION IN PROGRESS	4,436,331.82	478,740.06	3,957,591.76
190 - LONG-TERM ASSETS	490,437.35	539,481.08	-49,043.73
<b>Total Level1 17 - NONCURRENT ASSETS:</b>	<b>351,101,877.47</b>	<b>354,440,858.99</b>	<b>-3,338,981.52</b>
<b>Total Assets:</b>	<b>493,518,758.39</b>	<b>458,377,017.40</b>	<b>35,141,740.99</b>
<b>Liability</b>			
<b>Level1: 21 - CURRENT LIABILITIES</b>			
210 - ACCOUNTS PAYABLE	7,905,236.71	7,002,338.34	-902,898.37
211 - OTHER CURRENT LIABILITIES	383,647.12	284,145.67	-99,501.45
220 - ACCOUNTS PAYBLE CAPITAL	3,954.77	3,711.74	-243.03
225 - ACCRUED PAYROLL LIABILITIES	136,043.97	96,160.67	-39,883.30
226 - ACCRUED VACATION	193,616.56	186,993.17	-6,623.39
234 - BONDS PAYABLE	4,491,250.00	5,877,500.00	1,386,250.00
244 - ACCRUED INTEREST	4,230.31	14,562.85	10,332.54
250 - CONTRACT RETENTION	323,707.86	5,957.96	-317,749.90
251 - CUSTOMER DEPOSITS	64,190.85	64,190.85	0.00
270 - DEFERRED REVENUE	2,950,099.14	3,300,605.94	350,506.80
<b>Total Level1 21 - CURRENT LIABILITIES:</b>	<b>16,455,977.29</b>	<b>16,836,167.19</b>	<b>380,189.90</b>
<b>Level1: 25 - NONCURRENT LIABILITIES</b>			
282 - CAPITAL LEASE PAYABLE	3,239.90	12,558.68	9,318.78
283 - REVENUE BONDS	898,300.00	11,954,550.00	11,056,250.00
284 - UNAMORTIZED PREMIUM	-244,573.22	-733,719.38	-489,146.16
297 - POST EMPLOYMENT BENEFITS LIABILITIES	54,264.00	52,362.00	-1,902.00
<b>Total Level1 25 - NONCURRENT LIABILITIES:</b>	<b>711,230.68</b>	<b>11,285,751.30</b>	<b>10,574,520.62</b>
<b>Total Liability:</b>	<b>17,167,207.97</b>	<b>28,121,918.49</b>	<b>10,954,710.52</b>
<b>Equity</b>			
<b>Level1: 30 - EQUITY</b>			
300 - EQUITY	449,334,103.32	405,688,713.88	43,645,389.44
<b>Total Level1 30 - EQUITY:</b>	<b>449,334,103.32</b>	<b>405,688,713.88</b>	<b>43,645,389.44</b>
<b>Total Beginning Equity:</b>	<b>449,334,103.32</b>	<b>405,688,713.88</b>	<b>43,645,389.44</b>

**Board Balance Sheet**

**As Of 11/30/2015**

	<b>Current Year Balance</b>	<b>Prior Year Balance</b>	<b>Variance Favorable / (Unfavorable)</b>
Total Revenue	100,285,880.34	89,270,264.07	11,015,616.27
Total Expense	73,268,433.24	64,703,879.04	-8,564,554.20
<b>Revenues Over/(Under) Expenses</b>	<b>27,017,447.10</b>	<b>24,566,385.03</b>	<b>2,451,062.07</b>
<b>Total Equity and Current Surplus (Deficit):</b>	<b>476,351,550.42</b>	<b>430,255,098.91</b>	<b>46,096,451.51</b>
<b>Total Liabilities, Equity and Current Surplus (Deficit):</b>	<b>493,518,758.39</b>	<b>458,377,017.40</b>	<b>35,141,740.99</b>



# Monthly & YTD Budget Report

		November 2015-2016 Budget	November 2015-2016 Activity	2015-2016 Seasonal YTD Bud	2015-2016 YTD Activity	Seasonal Percent Used	2015-2016 Total Budget	Total Percent Used
<b>01 - WATER FUND</b>								
<b>Revenue</b>								
<b>510 - WATER SERVICE</b>								
								% of Year Completed: 58%
01-511100	O&M PAYMENTS- GOVERNMENTAL	(8,749,178.09)	(8,955,529.85)	(76,953,827.92)	(75,719,155.45)	98 %	(121,685,369.95)	62 %
01-511200	O&M PAYMENTS- PRIVATE	(220,658.13)	(219,045.40)	(1,940,809.48)	(1,750,854.85)	90 %	(3,068,958.75)	57 %
01-513100	SUBSEQUENT CUSTOMER - GO	(27,091.67)	(21,702.68)	(189,641.65)	(213,754.82)	113 %	(325,100.00)	66 %
01-513200	SUBSEQUENT CUSTOMER - PRIVAT	(48,191.67)	(54,427.62)	(337,341.65)	(380,993.34)	113 %	(578,300.00)	66 %
01-514100	EMERGENCY WATER SERVICE- GOV	(1,657.25)	(12,522.70)	(11,600.75)	(175,414.42)	1,512 %	(19,887.00)	882 %
<b>510 - WATER SERVICE Totals:</b>		<b>(9,046,776.81)</b>	<b>(9,263,228.25)</b>	<b>(79,433,221.45)</b>	<b>(78,240,172.88)</b>	<b>98 %</b>	<b>(125,677,615.70)</b>	<b>62 %</b>
<b>520 - TAXES</b>								
								% of Year Completed: 58%
01-530010	SALES TAXES - WATER REVENUE	(3,024,682.82)	(3,277,054.94)	(20,202,301.49)	(21,523,803.64)	107 %	(27,793,600.00)	77 %
01-530030	WATER FUND - GENERAL	0.00	0.00	0.00	0.00	0 %	(6,948,400.00)	0 %
<b>520 - TAXES Totals:</b>		<b>(3,024,682.82)</b>	<b>(3,277,054.94)</b>	<b>(20,202,301.49)</b>	<b>(21,523,803.64)</b>	<b>107 %</b>	<b>(34,742,000.00)</b>	<b>62 %</b>
<b>540 - OTHER INCOME</b>								
								% of Year Completed: 58%
01-581000	INVESTMENT INCOME	(29,791.66)	(112,512.30)	(208,541.62)	(507,808.82)	244 %	(357,500.00)	142 %
01-590000	OTHER INCOME	0.00	(150.00)	0.00	(14,095.00)	0 %	0.00	0 %
<b>540 - OTHER INCOME Totals:</b>		<b>(29,791.66)</b>	<b>(112,662.30)</b>	<b>(208,541.62)</b>	<b>(521,903.82)</b>	<b>250 %</b>	<b>(357,500.00)</b>	<b>146 %</b>
<b>Revenue Totals:</b>		<b>(12,101,251.29)</b>	<b>(12,652,945.49)</b>	<b>(99,844,064.56)</b>	<b>(100,285,880.34)</b>	<b>100 %</b>	<b>(160,777,115.70)</b>	<b>62 %</b>

		November 2015-2016 Budget	November 2015-2016 Activity	2015-2016 Seasonal YTD Bud	2015-2016 YTD Activity	Seasonal Percent Used	2015-2016 Total Budget	Total Percent Used
<b>Expense</b>								
<b>610 - PERSONNEL SERVICES</b>								
								% of Year Completed: 58%
01-60-611100	ADMIN SALARIES	94,503.06	92,903.58	733,164.93	663,767.93	91 %	1,277,068.39	52 %
01-60-611200	OPERATIONS SALARIES	119,400.54	119,419.75	885,274.09	822,227.34	93 %	1,526,861.20	54 %
01-60-611300	SUMMER INTERNS	0.00	0.00	24,000.00	24,976.75	104 %	24,000.00	104 %
01-60-611600	ADMIN OVERTIME	616.67	283.32	4,316.65	1,096.09	25 %	7,400.00	15 %
01-60-611700	OPERATIONS OVERTIME	10,746.04	13,119.05	81,048.82	84,944.73	105 %	137,417.51	62 %
01-60-612100	PENSION	26,556.54	23,241.66	185,895.78	168,862.62	91 %	318,678.49	53 %
01-60-612200	MEDICAL/LIFE BENEFITS	40,980.14	33,288.67	286,860.98	231,593.98	81 %	660,970.00	35 %
01-60-612300	FEDERAL PAYROLL TAXES	18,951.26	15,104.10	132,658.82	112,397.67	85 %	227,415.15	49 %
01-60-612800	STATE UNEMPLOYMENT	406.25	0.00	2,843.75	287.27	10 %	4,875.00	6 %
01-60-613100	TRAVEL	900.00	659.00	6,300.00	4,798.38	76 %	10,800.00	44 %
01-60-613200	TRAINING	3,920.83	5,500.00	27,445.81	10,507.22	38 %	47,050.00	22 %
01-60-613301	CONFERENCES	720.83	0.00	22,204.15	9,148.14	41 %	32,650.00	28 %
01-60-619100	OTHER PERSONNEL COSTS	2,191.66	376.40	15,341.62	2,026.06	13 %	26,300.00	8 %
<b>610 - PERSONNEL SERVICES Totals:</b>		<b>319,893.82</b>	<b>303,895.53</b>	<b>2,407,355.40</b>	<b>2,136,634.18</b>	<b>89 %</b>	<b>4,301,485.74</b>	<b>50 %</b>
<b>620 - CONTRACT SERVICES</b>								
								% of Year Completed: 58%
01-60-621000	WATER CONSERVATION PROGRAM	2,083.33	0.00	14,583.31	4,914.85	34 %	25,000.00	20 %
01-60-623300	TRUST SERVICES & BANK CHARGE	5,666.66	6,562.78	39,666.62	40,929.69	103 %	68,000.00	60 %
01-60-625100	LEGAL SERVICES- GENERAL	7,500.00	2,193.26	52,500.00	21,311.69	41 %	90,000.00	24 %
01-60-625300	LEGAL SERVICES- SPECIAL	4,166.67	0.00	29,166.65	0.00	0 %	50,000.00	0 %
01-60-625800	LEGAL NOTICES	2,458.33	0.00	17,208.31	24,817.70	144 %	29,500.00	84 %
01-60-626000	AUDIT SERVICES	0.00	0.00	32,000.00	29,890.00	93 %	32,000.00	93 %
01-60-628000	CONSULTING SERVICES	20,875.00	5,500.00	146,125.00	48,791.00	33 %	250,500.00	19 %
01-60-629000	CONTRACTUAL SERVICES	31,133.34	12,023.23	217,933.38	185,377.25	85 %	373,600.08	50 %
<b>620 - CONTRACT SERVICES Totals:</b>		<b>73,883.33</b>	<b>26,279.27</b>	<b>549,183.27</b>	<b>356,032.18</b>	<b>65 %</b>	<b>918,600.08</b>	<b>39 %</b>
<b>640 - INSURANCE</b>								
								% of Year Completed: 58%
01-60-641100	GENERAL LIABILITY INSURANCE	4,291.66	3,718.99	30,041.62	25,359.19	84 %	51,500.00	49 %
01-60-641200	PUBLIC OFFICIAL LIABILITY	1,858.33	1,588.16	13,008.31	11,117.14	85 %	22,300.00	50 %
01-60-641500	WORKER'S COMPENSATION	8,750.00	7,493.00	61,250.00	55,595.00	91 %	105,000.00	53 %
01-60-641600	EXCESS LIABILITY COVERAGE	2,916.67	2,551.41	20,416.65	18,061.89	88 %	35,000.00	52 %
01-60-642100	PROPERTY INSURANCE	31,750.00	27,940.30	222,250.00	204,803.26	92 %	381,000.00	54 %
01-60-642200	AUTOMOBILE INSURANCE	1,250.00	862.84	8,750.00	6,069.34	69 %	15,000.00	40 %
01-60-649100	SELF INSURANCE PROPERTY	4,166.66	639.86	29,166.62	639.86	2 %	50,000.00	1 %
<b>640 - INSURANCE Totals:</b>		<b>54,983.32</b>	<b>44,794.56</b>	<b>384,883.20</b>	<b>321,645.68</b>	<b>84 %</b>	<b>659,800.00</b>	<b>49 %</b>

		November 2015-2016 Budget	November 2015-2016 Activity	2015-2016 Seasonal YTD Bud	2015-2016 YTD Activity	Seasonal Percent Used	2015-2016 Total Budget	Total Percent Used
<b>650 - OPERATIONAL SUPPORT SRVS</b>								
								% of Year Completed: 58%
01-60-651200	GENERATOR DIESEL FUEL	9,375.00	0.00	65,625.00	44,567.53	68 %	112,500.00	40 %
01-60-651300	NATURAL GAS	2,750.00	1,029.73	19,250.00	3,900.60	20 %	33,000.00	12 %
01-60-651401	TELEPHONE	2,178.33	1,884.63	15,248.31	14,020.79	92 %	26,140.00	54 %
01-60-651402	CELL PHONE & CORR. TELEMTRY	2,508.33	1,917.64	17,558.31	10,150.38	58 %	30,100.00	34 %
01-60-651403	RADIOS	780.00	0.00	5,460.00	8,892.00	163 %	9,360.00	95 %
01-60-651404	REPAIRS & EQUIPMENT	391.67	0.00	2,741.65	0.00	0 %	4,700.00	0 %
01-60-652100	OFFICE SUPPLIES	2,531.66	673.50	17,721.62	7,026.26	40 %	30,380.00	23 %
01-60-652200	BOOKS & PUBLICATIONS	366.33	346.70	2,564.31	992.03	39 %	4,396.00	23 %
01-60-653100	PRINTING- GENERAL	720.83	0.00	5,045.85	0.00	0 %	8,650.00	0 %
01-60-653200	POSTAGE & DELIVERY	550.00	261.94	3,850.00	5,177.16	134 %	6,600.00	78 %
01-60-654000	PROFESSIONAL DUES	708.33	720.00	18,158.31	3,455.00	19 %	21,700.00	16 %
01-60-655000	REPAIRS & MAINT- OFFICE EQUI	693.33	194.25	4,853.31	2,135.75	44 %	8,320.00	26 %
01-60-656000	REPAIRS & MAINT- BLDGS & GRN	17,803.33	12,820.73	124,623.31	87,601.46	70 %	213,640.00	41 %
01-60-658000	COMPUTER SOFTWARE	1,016.66	0.00	7,116.62	1,557.28	22 %	12,200.00	13 %
01-60-659000	COMPUTER/SOFTWARE MAINTENA	7,950.41	0.00	55,652.87	17,502.00	31 %	95,405.00	18 %
01-60-659100	OTHER ADMINISTRATIVE EXPENSE	1,241.67	0.00	8,691.65	848.63	10 %	14,900.00	6 %
<b>650 - OPERATIONAL SUPPORT SRVS Totals:</b>		<b>51,565.88</b>	<b>19,849.12</b>	<b>374,161.12</b>	<b>207,826.87</b>	<b>56 %</b>	<b>631,991.00</b>	<b>33 %</b>
<b>660 - WATER OPERATION</b>								
								% of Year Completed: 58%
01-60-661101	WATER BILLING	7,387,452.60	7,405,560.24	64,976,704.11	62,914,121.80	97 %	102,746,211.48	61 %
01-60-661102	ELECTRICITY	93,470.00	97,693.52	822,120.00	613,715.53	75 %	1,300,000.00	47 %
01-60-661103	OPERATIONS & MAINTENANCE	38,000.00	27,553.97	266,000.00	220,299.38	83 %	456,000.00	48 %
01-60-661201	PUMP STATION	158,333.33	130,260.46	1,108,333.31	994,005.48	90 %	1,900,000.00	52 %
01-60-661202	METER STATION, ROV, TANK SITE	10,083.33	8,004.33	70,583.31	51,465.37	73 %	121,000.00	43 %
01-60-661300	WATER CHEMICALS	2,225.00	0.00	15,575.00	7,575.80	49 %	26,700.00	28 %
01-60-661400	WATER TESTING	2,062.50	0.00	14,437.50	7,764.11	54 %	24,750.00	31 %
01-60-662000	PUMP STATION - OPERATING	0.00	0.00	0.00	53.10	0 %	0.00	0 %
01-60-662100	PUMPING SERVICES	18,483.33	0.00	129,383.31	3,869.27	3 %	221,800.00	2 %
01-60-662300	METER TESTING & REPAIRS	1,508.33	28.10	10,558.31	6,208.06	59 %	18,100.00	34 %
01-60-662400	SCADA / INSTRUMENTATION	3,366.66	2,398.56	23,566.62	24,379.99	103 %	40,400.00	60 %
01-60-662500	EQUIPMENT RENTAL	975.00	1,089.00	6,825.00	1,089.00	16 %	11,700.00	9 %
01-60-662600	UNIFORMS	2,500.00	535.69	17,500.00	4,174.66	24 %	30,000.00	14 %
01-60-662700	SAFETY	5,682.91	284.86	39,780.37	6,668.67	17 %	68,195.00	10 %
01-60-663100	PIPELINE REPAIRS	37,500.00	139,348.01	262,500.00	295,271.10	112 %	450,000.00	66 %
01-60-663200	COR TESTING & MITIGATION	1,458.33	589.60	10,208.31	1,179.20	12 %	17,500.00	7 %
01-60-663300	REMOTE FACILITIES MAINTENANCE	16,541.66	(8,624.31)	115,791.62	15,306.63	13 %	198,500.00	8 %
01-60-663400	PLAN REVIEW- PIPELINE CONFLI	1,700.00	0.00	41,700.00	33,985.47	81 %	80,000.00	42 %
01-60-663700	PIPELINE SUPPLIES	2,775.55	0.00	66,671.64	4,702.99	7 %	83,350.00	6 %
01-60-664000	MACHINERY & EQUIP- NON CAP	1,595.83	0.00	11,170.81	0.00	0 %	19,150.00	0 %



Monthly & YTD Budget Report

For Fiscal: 2015-2016 Period Ending: 11/30/2015

		November 2015-2016 Budget	November 2015-2016 Activity	2015-2016 Seasonal YTD Bud	2015-2016 YTD Activity	Seasonal Percent Used	2015-2016 Total Budget	Total Percent Used
01-60-664100	REPAIRS & MAINT- VEHICLES	3,291.67	2,093.86	23,041.65	9,515.67	41 %	39,500.00	24 %
01-60-664200	FUEL- VEHICLES	3,100.00	2,889.98	21,700.00	11,039.02	51 %	37,200.00	30 %
01-60-664300	LICENSES- VEHICLES	179.16	103.00	1,254.12	103.00	8 %	2,150.00	5 %
660 - WATER OPERATION Totals:		7,792,285.19	7,809,808.87	68,055,404.99	65,226,493.30	96 %	107,892,206.48	60 %

670 - BOND INTEREST

% of Year Completed: 58%

01-60-672200	BOND INTEREST- REV BONDS	48,333.33	45,163.65	340,333.31	331,599.41	97 %	580,000.00	57 %
01-60-672400	INTEREST EXPENSE	83.33	42.25	583.31	381.17	65 %	1,000.00	38 %
670 - BOND INTEREST Totals:		48,416.66	45,205.90	340,916.62	331,980.58	97 %	581,000.00	57 %

680 - LAND & LAND RIGHTS

% of Year Completed: 58%

01-60-681000	LEASES	83.33	0.00	583.31	0.00	0 %	1,000.00	0 %
01-60-682000	PERMITS & FEES	1,204.16	0.00	8,429.12	3,171.86	38 %	14,450.00	22 %
680 - LAND & LAND RIGHTS Totals:		1,287.49	0.00	9,012.43	3,171.86	35 %	15,450.00	21 %

685 - CAPITAL EQUIP / DEPREC

% of Year Completed: 58%

01-60-685100	COMPUTERS	2,000.00	0.00	14,000.00	3,756.64	27 %	24,000.00	16 %
01-60-685200	OFFICE FURNITURE & EQUIPMT	1,416.66	0.00	9,916.62	0.00	0 %	17,000.00	0 %
01-60-685600	MACHINERY & EQUIPMENT	7,083.33	0.00	49,583.31	39,412.00	79 %	85,000.00	46 %
01-60-685800	CAPITALIZED EQUIP	(8,500.00)	0.00	(59,500.00)	(39,412.00)	66 %	(102,000.00)	39 %
01-60-692000	DEPRECIATION- TRANS MAINS	380,416.67	378,977.26	2,662,916.65	2,652,840.79	100 %	4,565,000.00	58 %
01-60-693000	DEPRECIATION- BUILDINGS	216,666.67	215,203.31	1,516,666.65	1,506,423.17	99 %	2,600,000.00	58 %
01-60-694000	DEPRECIATION-PUMPING EQUIPME	75,833.33	64,395.11	530,833.35	442,827.57	83 %	910,000.00	49 %
01-60-695200	DEPRECIATION- OFFICE FURN &	8,250.00	6,679.05	57,750.00	48,529.26	84 %	99,000.00	49 %
01-60-696000	DEPRECIATION- VEHICLES	5,166.67	4,512.14	36,166.65	30,271.16	84 %	62,000.00	49 %
685 - CAPITAL EQUIP / DEPREC Totals:		688,333.33	669,766.87	4,818,333.23	4,684,648.59	97 %	8,260,000.00	57 %

710 - CONSTRUCTION IN PROGRESS

% of Year Completed: 58%

Monthly & YTD Budget Report

For Fiscal: 2015-2016 Period Ending: 11/30/2015

		November 2015-2016 Budget	November 2015-2016 Activity	2015-2016 Seasonal YTD Bud	2015-2016 YTD Activity	Seasonal Percent Used	2015-2016 Total Budget	Total Percent Used
01-60-721600	ROOF REPLACEMENT	58,333.33	0.00	408,333.31	724,100.00	177 %	700,000.00	103 %
01-60-721800	RESERVOIR HATCH REPLACEMENT	10,416.66	24,327.08	72,916.62	107,891.77	148 %	125,000.00	86 %
01-60-721900	EFFLUENT VAULT STAIRS REPLACEM	10,833.33	7,413.64	75,833.31	101,607.81	134 %	130,000.00	78 %
01-60-770701	STANDPIPE PAINTING-CONSTR	186,000.00	27,934.40	1,302,000.00	3,055,664.15	235 %	2,232,000.00	137 %
01-60-770801	STANDPIPE MIXING SYSTEM-CONST	66,666.67	0.00	466,666.65	2,375.05	1 %	800,000.00	0 %
01-60-771000	VALVE REHAB & REPLACEMENT	25,000.00	0.00	175,000.00	0.00	0 %	300,000.00	0 %
01-60-771100	METER REPLACEMENT	8,333.33	0.00	58,333.31	3,788.93	6 %	100,000.00	4 %
01-60-771200	CONDITION ASSESSMENT	68,750.00	5,052.87	481,250.00	12,927.59	3 %	825,000.00	2 %
01-60-771400	HL PUMP VIBRATION MONITORING	20,825.00	0.00	145,775.00	650.00	0 %	250,000.00	0 %
01-60-771500	PORTABLE GENERATOR EMERG UPK	4,581.50	0.00	32,070.50	10,603.00	33 %	55,000.00	19 %
01-60-771600	GEN BLDG-WALL & MASONRY REHA	66,383.43	0.00	464,684.01	28,627.71	6 %	796,920.00	4 %
01-60-771700	REPLACEMENT OF SCADA SYSTEM	41,650.00	0.00	291,550.00	0.00	0 %	500,000.00	0 %
01-60-771800	REPLACEMENT OF TELEPHONE SYS	4,998.00	9,797.20	34,986.00	9,797.20	28 %	60,000.00	16 %
01-60-771900	HIGHLIFT PUMP REHAB	20,825.00	0.00	145,775.00	0.00	0 %	250,000.00	0 %
01-60-798000	CAPITALIZED FIXED ASSETS	(593,660.00)	(74,525.19)	(4,155,620.00)	(4,058,033.21)	98 %	(7,123,920.00)	57 %
710 - CONSTRUCTION IN PROGRESS Totals:		(63.75)	0.00	(446.29)	0.00	0 %	0.00	0 %
<b>Expense Totals:</b>		<b>9,030,585.27</b>	<b>8,919,600.12</b>	<b>76,938,803.97</b>	<b>73,268,433.24</b>	<b>95 %</b>	<b>123,260,533.30</b>	<b>59 %</b>
<b>01 - WATER FUND Totals:</b>		<b>(3,070,666.02)</b>	<b>(3,733,345.37)</b>	<b>(22,905,260.59)</b>	<b>(27,017,447.10)</b>	<b>118 %</b>	<b>(37,516,582.40)</b>	<b>72 %</b>