



DuPage Water Commission

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

AGENDA
FINANCE COMMITTEE
THURSDAY, JULY 19, 2012
6:00 P.M.

COMMITTEE MEMBERS
P. Suess, Chair
C. Janc
J. Pruyne
D. Russo

600 EAST BUTTERFIELD ROAD
ELMHURST, IL 60126

- I. Roll Call
- II. Approval of Minutes for Regular Committee Meeting of May 17, 2012, June 21, 2012, and the Executive Session Minutes of the May 17, 2012 Finance Committee Meeting of the DuPage Water Commission
- III. Approval of Reconciliations
- IV. Treasurer's Report – June 2012
- V. Financial Statements – June 2012
- VI. Resolution R-28-12: A Resolution Authorizing and Directing the Transfer of Funds from the "sales tax subaccount" into the "general account" of the Water Fund.
- VII. Ordinance O-9-12: Annual Budget and Appropriation Ordinance for the Fiscal Year Commencing May 1, 2012 and Ending April 30, 2013
- VIII. Election of Interest Period under Northern Trust Certificate of Debt
- IX. Status of 2012 Audit
- X. Accounts Payable
- XI. Other
- XII. Executive Session

(Concurrence of a Majority of those Commissioners Present, provided there is a quorum—minimum 4)

RECOMMENDED MOTION: To go into Executive Session to discuss security procedures pursuant to 5 ILCS 120/2(c)(8), to discuss matters related to personnel pursuant to 5 ILCS 120/2(c)(1) and (2), to discuss acquisition of real estate pursuant to 5 ILCS 120/2(c)(5), to discuss pending, probable, or imminent litigation pursuant to 5 ILCS 120/2(c)(11), and/or to discuss minutes of closed meetings pursuant to 5 ILCS 120/2(c)(21) (Roll Call).

RECOMMENDED MOTION: To come out of Executive Session (Voice Vote).

- XIII. Adjournment

Board\Agendas\Finance\2012\FC 2012-07.docx

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, JUNE 21, 2012
600 EAST BUTTERFIELD ROAD
ELMHURST, ILLINOIS**

The meeting was called to order at 6:20 P.M.

Committee members in attendance: J. Pruyn, D. Russo and J. Zay (*ex officio*)

Committee members absent: P. Suess and C. Janc

Also in attendance: J. Spatz, T. McGhee, N. Narducci (arrived at 6:42 P.M.), S. Lux of Baker Tilly, C. Peterson, J. Rodriguez and Representatives from PFM Asset Management LLC J. Schroeder and D. Nelson

Minutes

The Regular Committee Meeting of May 17, 2012 and the Executive Session Minutes of the May 17, 2012 Finance Committee Meeting were not approved since a quorum was not met.

Approval of Reconciliations

Financial Administrator Peterson noted that Treasurer Narducci signed off on the reconciliations.

Treasurer's Report – May 2012

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

Mr. Lux noted that the principal and interest payments were paid for the 2003 Revenue Bonds that were due on May 1 which amounted to \$12.7M of which \$11.1M was for principal.

He also noted that the O&M account increased by \$1.1M and the O&M reserve increased by \$2.2M due to the increase in the operating budget.

General Manager Spatz stated that \$4M was paid to West Suburban Bank in June and the amount owed has been reduced to \$15M.

Financial Statements – May 2012

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

Commissioner Russo asked how the water usage from year-end compared to the 2% decrease that was projected in the budget. General Manager Spatz responded that the

Commission closed out the year at -2.14%. Commissioner Russo asked how next year-end might look with the spring being hot. General Manager Spatz stated that it is too early to tell but it is good to start the year ahead.

Commissioner Pruyn asked why there aren't comparatives on the balance sheet. Financial Administrator Peterson responded that the fiscal year has not been closed out yet on the system to make certain there aren't any final entries from the auditors. Mr. Lux stated that next month the fiscal year will be closed out and the comparatives will be present on the balance sheet.

Commissioner Pruyn asked if the percentage of budget for operations salaries under personnel services were at 9% instead of 8% was because of the payouts from the union contract. General Manager Spatz stated that personnel services are at 9% because of how the Commission accrues certain items at the beginning of the year and that the balance will even out over the year.

Resolution R-20-12

Financial Administrator Peterson stated that this resolution is for the removal of excess amounts over the required \$5M in the depreciation account since every month \$175,000 is added to this account. She added that staff is requesting that the board sweep out excess over the \$5M less one month's coverage of \$175,000. Mr. Lux noted that this resolution is consistent with the past at year-end.

Commissioner Russo asked how much would be removed. Mr. Lux responded that \$1.92M would be removed.

Update on the Legal Review of Financial Contracts

General Manager Spatz stated the legal review of the financial contracts with Harris Bank has been finalized and the Commission has signed the contract with Harris Bank. He added that the Commission will have a compensating account which will have \$1.4M of the \$1.92M that was from the depreciation account which will cover Harris Bank's fees.

Election of Interest Period under Northern Trust Certificate of Debt

Financial Administrator Peterson stated that the Libor rate for one month is 0.24% which has not changed since last month.

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

At this time, General Manager Spatz left the meeting.

PFM Quarterly Update of Investment Portfolio

Manager of Operations McGhee stated that Mr. Schroeder and Mr. Nelson from PFM Asset Management LLC were in attendance to give a brief presentation on the Commission's investment portfolios.

At this time, Manager of Operations McGhee left the meeting.

Mr. Schroeder and Mr. Nelson provided an overview of the Commission's investment portfolios; noting that since there were only three months of data at this time, the future quarterly updates will be more formal and show total return numbers instead of a benchmark.

Board Chairman Zay asked staff to make sure that the absent committee members each receive the presentation binder.

Discussion on List of Forensic Audit Action Items

Mr. Lux stated that this list was handed out last month and he asked if any of the committee members had comments on the list.

Board Chairman Zay stated that besides finalizing the credit card and ethics policies, the Commission is doing everything that was asked in the forensic audit.

Commissioner Pruyn asked Financial Administrator Peterson if she had reviewed the list. Financial Administrator Peterson replied in the affirmative and added that she is in agreement with the list except for updating it to include that a Financial Administrator was hired. Commissioner Pruyn added that the list should also be updated to indicate May's date.

Mr. Lux asked the committee members what the next step would be with the document. Board Chairman Zay stated that the committee will make a recommendation to place it on file at the Commission.

Status of the 2012 Audit

Financial Administrator Peterson stated that the audit has been completed, a draft copy will be presented to the Finance Committee in July and then the final copy will be presented to the board in August. She added that the audited net income was \$18.8M.

Financial Administrator Peterson also stated that in this year's audit three of four comments have been implemented from last year's audit with the fourth comment being greater use of the Incode system. She added that there is a management response in the audit that states that this will be worked on during this fiscal year. She further added that staff is going to analyze the cost effectiveness of the utility billing. Mr. Lux added that staff has been using this system more extensively than in the past and that staff is looking into utilizing the fixed asset module in the current fiscal year.

Commissioner Russo asked if staff has made a decision if this system will work for the Commission. Mr. Lux stated that the financial reports, income statements, and balance sheets are produced through the Incode system. He added that it is not a bad system and a step going forward would be to utilize it to create reports and, if that's not possible, to continue doing some processes on spreadsheets. Financial Administrator Peterson added that she has only been using the system for over a month and is still learning the system,

but the product support has been exceptional.

At this time, Treasurer Narducci arrived at the meeting.

Accounts Payable

Financial Administrator Peterson presented the Accounts Payable to the committee members.

May 9, 2012 to June 8, 2012	\$ 6,653,947.55
<u>Estimated</u>	<u>\$ 1,053,548.00</u>
Total	\$ 7,707,495.55

Other

Financial Administrator Peterson stated that she had copies of the appropriation budget if any of the committee members would like to view it and that the notice of a public hearing for the July meeting was published the prior week. She added that there was 105% increase in costs mostly for the personnel costs; 135% increase for the remaining expenses; the debt principal payments are included in the appropriation budget; \$50,000 was added for a bond issue for restructuring debt later in the year; and the state unemployment tax expense was increased by \$18,000 because of a significant increase in rates. She concluded that the budget will be brought forward as an ordinance for approval at the July meeting.

Adjournment

The meeting concluded at 6:48 P.M.



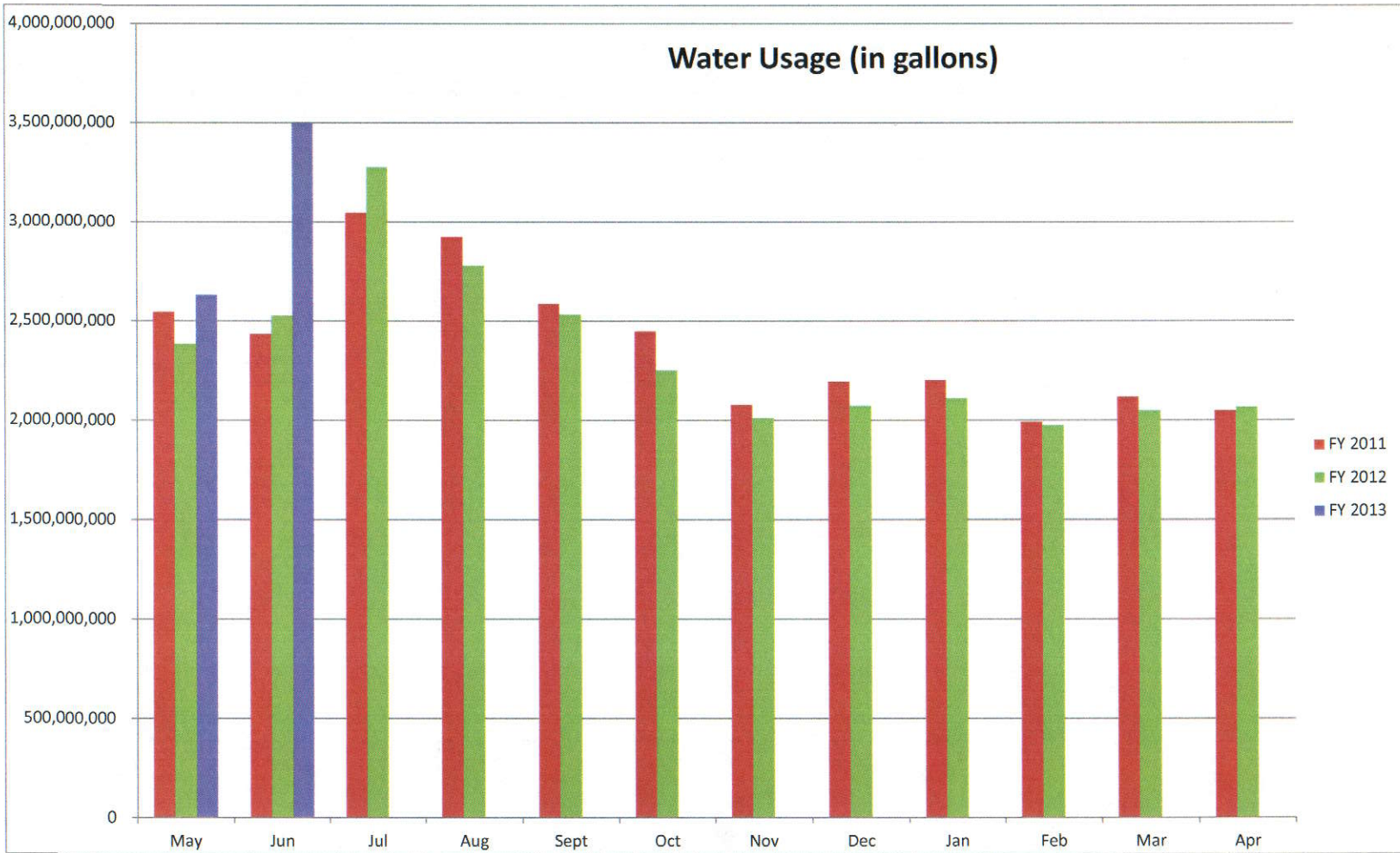
DuPage Water Commission

MEMORANDUM

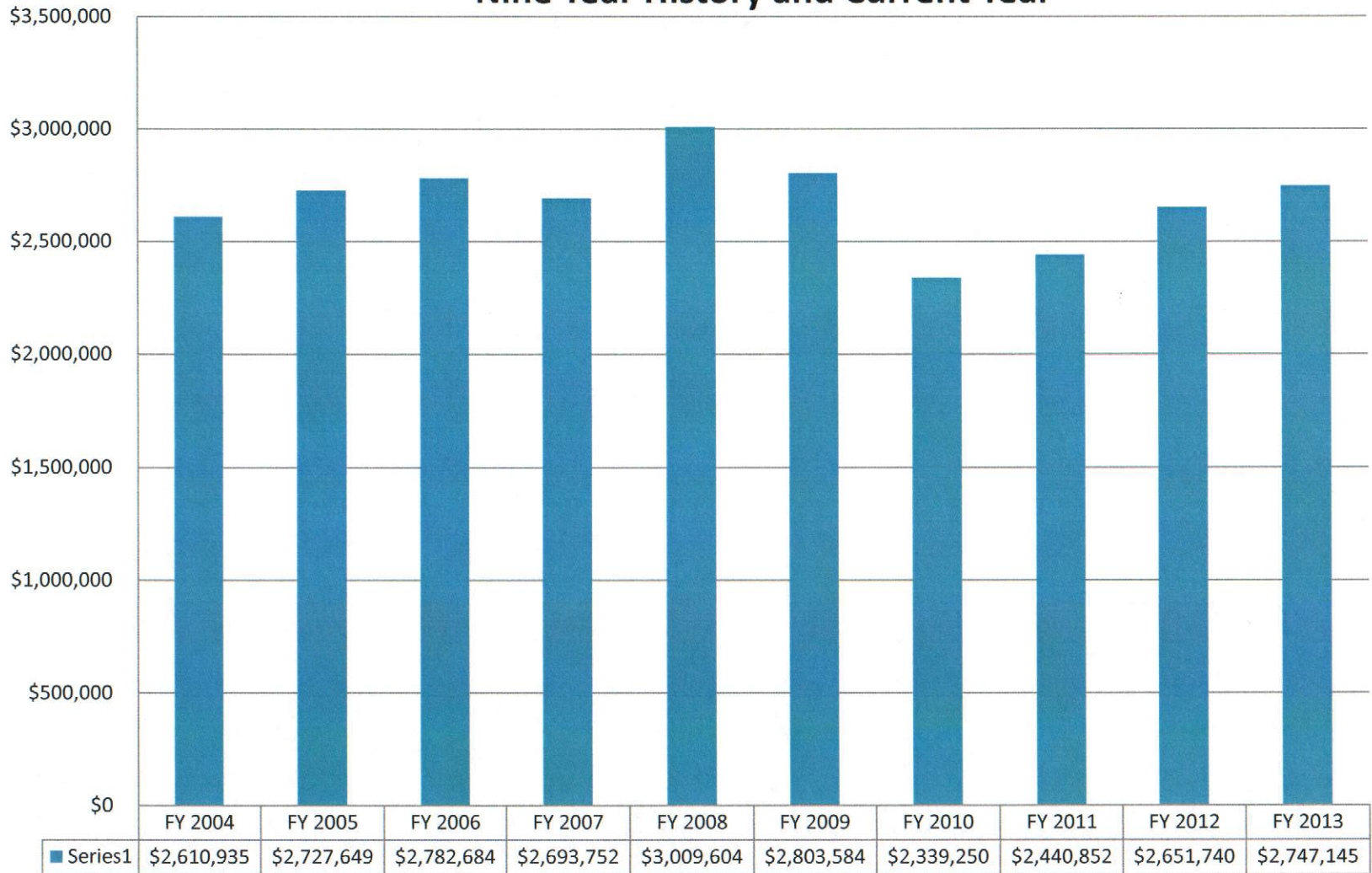
TO: John Spatz, General Manager
FROM: Cheryl Peterson, Financial Administrator and Baker Tilly, Consultant
DATE: July 12, 2012
SUBJECT: Financial Report – June 30, 2012

- Water sales to Commission customers for June were 932.6 million gallons (37.8%) more than June 2011 and 828.4 million gallons more than May 2012. Year to date water sold to customers is 24.1% more than the prior year. Water billings to customers was \$9.28 million and water purchases from the City of Chicago was \$8.77 million.
- June sales tax collections (March) were \$2.747 million or 3.60% more than the same period last fiscal year. Cumulatively, sales tax is \$15,580 more as compared to prior year (0.32%).
- Water billing receivables at the June month end (\$13.6 million) increased from the prior month (\$10.0 million) by \$3.6 million. This increase is due to the timing of collections and increased water usage. In June, billings to customers increased by \$2.3 million compared to May.
- The Commission is two months or 16.7% into the fiscal year. Excluding water billings, 14.1% of the expenditure budget has been realized year-to-date. The Commission's year to date balances for revenues and expenditures are higher the expected amounts due to increased water usage driven by recent weather conditions. As of June 30, 2012, \$22.6 million of the \$119.6 million revenue budget has been realized, and this accounts for 18.9% of the revenue budget. For the same period, \$19.0 million of the \$100.9 million expenditure budget has been realized, and this accounts for 18.9% 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 111.9% percent of the current budget and expenses are 108.2% of the current budget. Excluding water billings, expenses through June 30 were 82.5% of the current budget.
- The Operations and Maintenance, Operations and Maintenance Reserve, and Depreciation Accounts are fully funded as of June 30, 2012.
- The General Account and the Sales Tax Subaccount have balances of \$13.1 million and \$10.1 million, respectively.

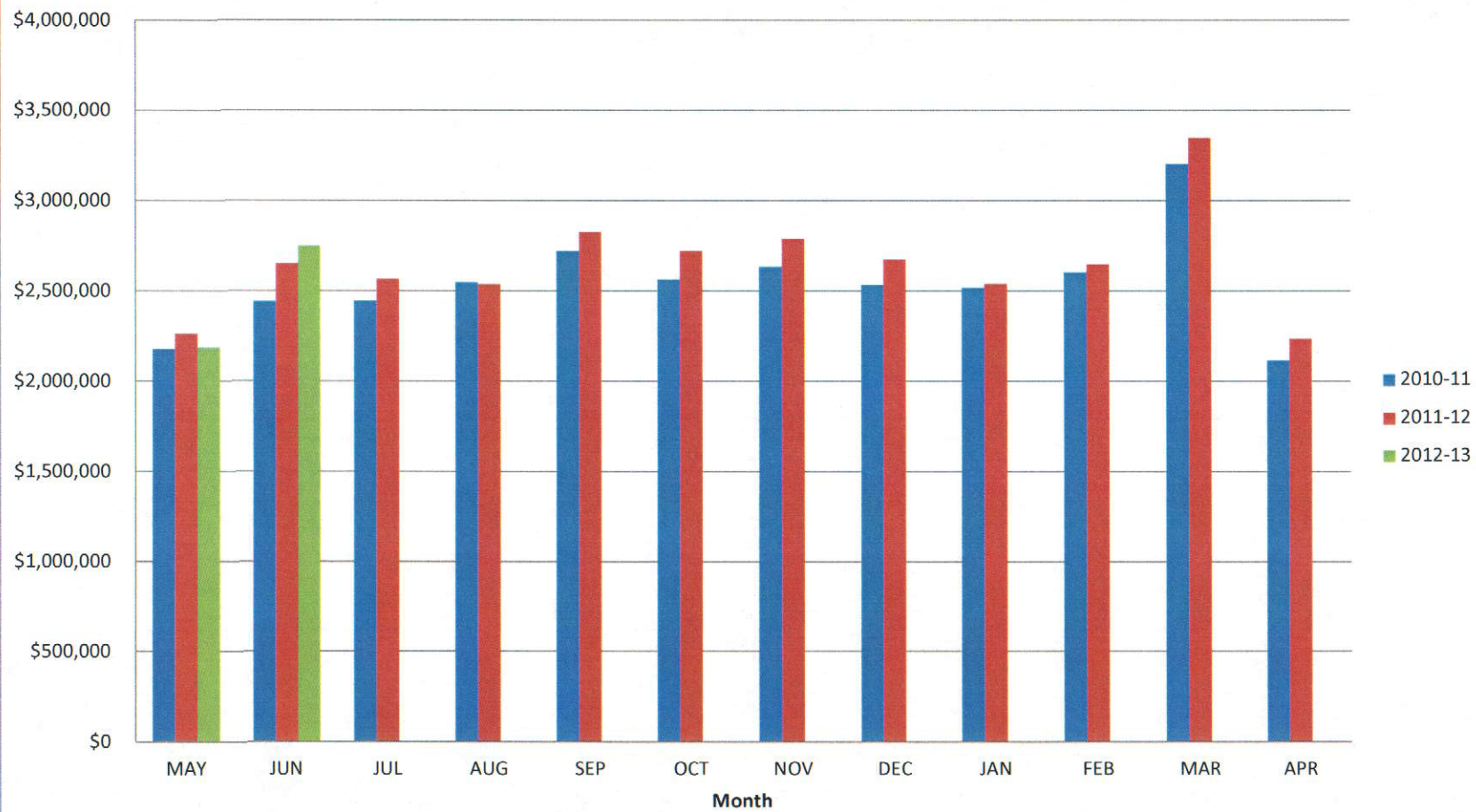
cc: Chairman and Commissioners



DuPage Water Commission - Sales Tax Collections - Month of June - 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
June 30, 2012

Revenue Bond Ordinance/Commission Policy Account Requirements	Account Net Assets Balance	Specific Account Requirement	Status
Operations and Maintenance Account	\$ 7,322,101.12	\$ 7,308,910.58	Fully Funded
Revenue Bond Interest Account	\$ 5,411.59	Positive Balance	Compliant
Revenue Bond Principal Account	\$ 4,401.37	Positive Balance	Compliant
Bond Reserve Account	\$ -	Insured	Compliant
Operations and Maintenance Reserve Account	\$ 14,667,383.39	\$ 14,617,821.17	Fully Funded
Depreciation Account	\$ 5,369,513.01	\$ 5,350,000.00	Fully Funded
General Account	\$ 13,115,717.57	\$ 13,000,000.00	Fully Funded

Other Accounts - No Requirement

Sales Tax Subaccount \$ 7,467,061.39

Total Net Assets - All Commission Accounts

Unrestricted	\$ 6,645,734.27
Restricted	\$ 30,155,286.22
Invested in Capital Assets, net	<u>\$ 308,578,685.19</u>
 Total	 \$ 345,379,705.68

BALANCE SHEET

AS OF: JUNE 30TH, 2012

01 -WATER FUND

	2011-2012	2012-2013
ASSETS	BALANCE	BALANCE
<u>CURRENT</u>		
CASH	267,600.58	190,884.51
INVESTMENTS	54,023,086.62	61,974,958.92
ACCOUNTS RECEIVABLE		
WATER SALES	9,317,953.45	13,651,537.63
INTEREST RECEIVABLE	3,936.68	84,976.54
SALES TAX RECEIVABLE	7,346,181.00	7,405,000.00
OTHER RECEIVABLE	4,033,943.79	431,142.40
INVENTORY	167,080.00	167,080.00
PREPAIDS	203,539.33	239,338.82
UNAMORTIZED ISSUANCE COST	156,714.57	102,078.27
TOTAL CURRENT ASSETS	<u>75,520,036.02</u>	<u>84,246,997.09</u>
<u>NONCURRENT ASSETS</u>		
FIXED ASSETS	470,196,065.16	497,949,104.32
LESS:ACCUMULATED DEPRECIATION	(121,097,737.95)	(128,042,126.32)
CONSTRUCTION WORK IN PROGRESS	29,471,583.76	372,324.71
LONG TERM RECEIVABLES	5,000,568.54	637,568.54
DEFERRED WATER SUPPLY CONTRACTS	0.00	0.00
TOTAL NONCURRENT ASSETS	<u>383,570,479.51</u>	<u>370,916,871.25</u>
TOTAL ASSETS	459,090,515.53	455,163,868.34
	=====	=====
<u>LIABILITIES</u>		
=====		
<u>CURRENT LIABILITIES</u>		
ACCOUNTS PAYABLE	6,004,097.72	8,923,474.16
ACCOUNTS PAYABLE CAPITAL	1,503,340.54	361,853.88
ACCRUED PAYROLL LIABILITIES	273,108.13	302,700.26
NOTES PAYABLE	62,000,000.00	45,000,000.00
NOTES PAYABLE DISCOUNT	(96,666.66)	(76,666.62)
BONDS PAYABLE	11,090,000.00	11,645,000.00
DUE TO THE COUNTY	0.00	0.00
ACCRUED INTEREST	697,374.28	533,344.58
CONTRACT RETENTION	1,905,659.38	1,411,510.97
DEFERRED REVENUE	1,781,166.60	4,149,312.00
TOTAL CURRENT LIABILITIES	<u>85,158,079.99</u>	<u>72,250,529.23</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	(1,951,491.55)	(1,274,756.04)
GENERAL OBLIGATION BONDS	0.00	0.00
OTHER POST EMPLOYMENT BENEFITS LIAB.	46,766.00	48,876.00
DUE TO THE COUNTY	0.00	0.00
TOTAL NONCURRENT LIABILITIES	<u>48,506,241.80</u>	<u>37,533,633.43</u>
TOTAL LIABILITIES	133,664,321.79	109,784,162.66
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BALANCE SHEET

AS OF: JUNE 30TH, 2012

01 -WATER FUND

	2011-2012	2012-2013
ASSETS	BALANCE	BALANCE
BEGINNING EQUITY/RESERVES	<u>323,015,378.24</u>	<u>341,810,035.39</u>
TOTAL REVENUE	16,086,162.45	22,592,170.13
TOTAL EXPENSES	<u>13,675,346.95</u>	<u>19,022,499.84</u>
NET CHANGE	<u>2,410,815.50</u>	<u>3,569,670.29</u>
TOTAL EQUITY/RESERVES	<u>325,426,193.74</u>	<u>345,379,705.68</u>
NET ASSETS	459,090,515.53	455,163,868.34
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DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2012

01 - WATER FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	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	9,953,719.46	0.00	17,646,185.68	0.00	69,681,510.61	20.21
TAXES	31,399,519	2,747,145.05	0.00	4,932,897.74	0.00	26,466,621.26	15.71
OTHER INCOME	855,500	27,849.37	0.00	13,086.71	0.00	842,413.29	1.53
TOTAL REVENUES	119,582,715	12,728,713.88	0.00	22,592,170.13	0.00	96,990,545.16	18.89
<u>EXPENDITURE SUMMARY</u>							
<u>OPERATIONS</u>							
PERSONNEL SERVICES	3,871,225	289,812.01	0.00	603,736.80	0.00	3,267,488.11	15.60
CONTRACT SERVICES	824,700	63,571.14	0.00	144,338.33	0.00	680,361.75	17.50
INSURANCE	668,844	45,074.98	0.00	88,023.63	0.00	580,820.37	13.16
OPERATIONAL SUPPORT SRVS	720,483	35,487.25	0.00	51,359.11	0.00	669,123.89	7.13
WATER OPERATION	81,609,425	9,211,051.40	0.00	16,078,714.44	0.00	65,530,710.64	19.70
BOND INTEREST	5,305,680	367,031.83	0.00	738,995.53	0.00	4,566,684.31	13.93
LAND & LAND RIGHTS	12,250	0.00	0.00	0.00	0.00	12,250.00	0.00
CAPITAL EQUIP/DEPREC	7,904,000	658,666.00	0.00	1,317,332.00	0.00	6,586,668.00	16.67
TOTAL OPERATIONS	100,916,607	10,670,694.61	0.00	19,022,499.84	0.00	81,894,107.07	18.85
TOTAL EXPENDITURES	100,916,607	10,670,694.61	0.00	19,022,499.84	0.00	81,894,107.07	18.85
REVENUE OVER/(UNDER) EXPENDITURES	18,666,108	2,058,019.27	0.00	3,569,670.29	0.00	15,096,438.09	19.12



DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2012

01 -WATER FUND

% OF YEAR COMPLETED: 16.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
WATER SERVICE							
01-5111 O&M PAYMENTS- GOVERNMENTAL	77,297,248	9,072,038.43	0.00	15,923,625.90	0.00	61,373,621.90	20.60
01-5112 O&M PAYMENTS- PRIVATE	1,957,595	210,952.56	0.00	380,717.61	0.00	1,576,877.00	19.45
01-5121 FIXED COST PAYMENTS- GOVT	6,968,123	580,712.51	0.00	1,161,425.02	0.00	5,806,697.51	16.67
01-5122 FIXED COST PAYMENTS-PRIVATE	176,606	14,693.52	0.00	29,387.04	0.00	147,219.31	16.64
01-5131 SUBSEQUENT CUSTOMER - GO	340,550	27,366.12	0.00	54,870.80	0.00	285,679.20	16.11
01-5132 SUBSEQUENT CUSTOMER - PRIVAT	573,500	47,956.32	0.00	96,159.31	0.00	477,340.69	16.77
01-5141 EMERGENCY WATER SERVICE- GOV	14,075	0.00	0.00	0.00	0.00	14,075.00	0.00
TOTAL WATER SERVICE	87,327,696	9,953,719.46	0.00	17,646,185.68	0.00	69,681,510.61	20.21
TAXES							
01-5300.SALES TAXES - WATER REVENUE	25,202,030	2,747,145.05	0.00	4,932,897.74	0.00	20,269,132.26	19.57
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	2,747,145.05	0.00	4,932,897.74	0.00	26,466,621.26	15.71
OTHER INCOME							
01-5810 NET INC(DEC) IN FV OF INVEST	258,268	24,839.37	0.00	(9,931.29)	0.00	268,199.29	3.85-
01-5900 OTHER INCOME	0	0.00	0.00	20,008.00	0.00	(20,008.00)	0.00
01-5920 CONTRIBUTIONS	597,232	3,010.00	0.00	3,010.00	0.00	594,222.00	0.50
TOTAL OTHER INCOME	855,500	27,849.37	0.00	13,086.71	0.00	842,413.29	1.53
** TOTAL REVENUES **	119,582,715	12,728,713.88	0.00	22,592,170.13	0.00	96,990,545.16	18.89

DU PAGE WATER COMMISSION
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2012

01 - WATER FUND
OPERATIONS

% OF YEAR COMPLETED: 16.67

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	100,199.68	0.00	207,631.67	0.00	994,236.33	17.28
01-60-6112 OPERATIONS SALARIES	1,388,239	105,419.91	0.00	231,984.05	0.00	1,156,255.36	16.71
01-60-6113 SUMMER INTERNS	20,000	3,360.00	0.00	3,360.00	0.00	16,640.00	16.80
01-60-6116 ADMIN OVERTIME	7,400	294.22	0.00	704.30	0.00	6,695.70	9.52
01-60-6117 OPERATIONS OVERTIME	109,000	20,158.95	0.00	26,199.12	0.00	82,800.88	24.04
01-60-6121 PENSION	325,000	14,466.82	0.00	41,209.87	0.00	283,789.81	12.68
01-60-6122 MEDICAL/LIFE BENEFITS	497,430	28,911.64	0.00	56,060.91	0.00	441,369.09	11.27
01-60-6123 FEDERAL PAYROLL TAXES	208,578	8,623.01	0.00	26,466.44	0.00	182,111.38	12.69
01-60-6128 STATE UNEMPLOYMENT	10,400	0.00	0.00	0.00	0.00	10,400.00	0.00
01-60-6131 TRAVEL	10,700	1,127.78	0.00	2,140.49	0.00	8,559.51	20.00
01-60-6132 TRAINING	41,000	130.00	0.00	620.00	0.00	40,380.00	1.51
01-60-6133.01 CONFERENCES	20,610	980.00	0.00	1,025.00	0.00	19,585.00	4.97
01-60-6191 OTHER PERSONNEL COSTS	31,000	6,140.00	0.00	6,334.95	0.00	24,665.05	20.44
TOTAL PERSONNEL SERVICES	3,871,225	289,812.01	0.00	603,736.80	0.00	3,267,488.11	15.60
<u>CONTRACT SERVICES</u>							
01-60-6210 WATER CONSERVATION PROGRAM	20,000	0.00	0.00	0.00	0.00	20,000.00	0.00
01-60-6233 TRUST SERVICES & BANK CHARGE	64,500	3,600.27	0.00	5,862.81	0.00	58,637.19	9.09
01-60-6251 LEGAL SERVICES- GENERAL	200,000	11,545.58	0.00	14,622.86	0.00	185,377.14	7.31
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	922.50	0.00	1,845.00	0.00	48,155.00	3.69
01-60-6258 LEGAL NOTICES	13,000	58.65	0.00	58.65	0.00	12,941.35	0.45
01-60-6260 AUDIT SERVICES	45,500	7,900.00	0.00	44,200.00	0.00	1,300.00	97.14
01-60-6280 CONSULTING SERVICES	120,000	8,400.00	0.00	9,147.50	0.00	110,852.50	7.62
01-60-6290 CONTRACTUAL SERVICES	290,700	31,144.14	0.00	68,601.51	0.00	222,098.57	23.60
TOTAL CONTRACT SERVICES	824,700	63,571.14	0.00	144,338.33	0.00	680,361.75	17.50
<u>INSURANCE</u>							
01-60-6411 GENERAL LIABILITY INSURANCE	68,544	3,132.42	0.00	6,264.84	0.00	62,279.16	9.14
01-60-6412 PUBLIC OFFICIAL LIABILITY	65,000	3,587.58	0.00	5,048.83	0.00	59,951.17	7.77
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	13,334.00	0.00	76,666.00	14.82
01-60-6416 EXCESS LIABILITY COVERAGE	35,000	2,822.25	0.00	5,644.50	0.00	29,355.50	16.13
01-60-6421 PROPERTY INSURANCE	345,000	27,825.98	0.00	55,651.96	0.00	289,348.04	16.13
01-60-6422 AUTOMOBILE INSURANCE	15,000	1,039.75	0.00	2,079.50	0.00	12,920.50	13.86
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	45,074.98	0.00	88,023.63	0.00	580,820.37	13.16
<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	426.65	0.00	1,382.04	0.00	40,617.96	3.29
01-60-6514.01 TELEPHONE	29,020	1,714.52	0.00	3,332.79	0.00	25,687.21	11.48
01-60-6514.02 CELL PHONE & CORR. TELEMETRY	21,980	1,307.30	0.00	2,377.03	0.00	19,602.97	10.81
01-60-6514.03 RADIOS	9,000	0.00	0.00	0.00	0.00	9,000.00	0.00
01-60-6514.04 REPAIRS & EQUIPMENT	13,100	1,047.50	0.00	1,047.50	0.00	12,052.50	8.00

DU PAGE WATER COMMISSION
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2012

01 -WATER FUND
OPERATIONS

% OF YEAR COMPLETED: 16.67

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	2,805.69	0.00	5,517.46	0.00	21,362.54	20.53
01-60-6522 BOOKS & PUBLICATIONS	10,273	347.84	0.00	695.68	0.00	9,577.32	6.77
01-60-6531 PRINTING- GENERAL	11,050	285.88	0.00	558.06	0.00	10,491.94	5.05
01-60-6532 POSTAGE & DELIVERY	15,000	3,495.08	0.00	4,418.03	0.00	10,581.97	29.45
01-60-6540 PROFESSIONAL DUES	14,925	235.00	0.00	417.00	0.00	14,508.00	2.79
01-60-6550 REPAIRS & MAINT- OFFICE EQUI	11,520	0.00	0.00	0.00	0.00	11,520.00	0.00
01-60-6560 REPAIRS & MAINT- BLDGS & GRN	245,840	19,395.36	0.00	23,858.88	0.00	221,981.12	9.71
01-60-6580 COMPUTER SOFTWARE	35,200	0.00	0.00	290.24	0.00	34,909.76	0.82
01-60-6590 COMPUTER/SOFTWARE MAINTENANCE	79,795	5,259.80	0.00	5,259.80	0.00	74,535.20	6.59
01-60-6591 OTHER ADMINISTRATIVE EXPENSE	14,900	(833.37)	0.00	177.80	0.00	14,722.20	1.19
TOTAL OPERATIONAL SUPPORT SRVS	720,483	35,487.25	0.00	51,359.11	0.00	669,123.89	7.13
WATER OPERATION							
01-60-6611.01 WATER BILLING	74,941,475	8,771,550.00	0.00	15,367,706.25	0.00	59,573,768.75	20.51
01-60-6611.02 ELECTRICITY	1,540,000	117,017.32	0.00	216,704.61	0.00	1,323,295.39	14.07
01-60-6611.03 OPERATIONS & MAINTENANCE	420,000	50,730.24	0.00	60,730.24	0.00	359,269.76	14.46
01-60-6612.01 PUMP STATION	2,970,000	230,464.85	0.00	350,464.85	0.00	2,619,535.15	11.80
01-60-6612.02 METER STATION, ROV, TANK SITE	125,000	3,442.84	0.00	9,909.10	0.00	115,090.90	7.93
01-60-6613 WATER CHEMICALS	25,200	0.00	0.00	0.00	0.00	25,200.00	0.00
01-60-6614 WATER TESTING	11,000	0.00	0.00	821.06	0.00	10,178.94	7.46
01-60-6621 PUMPING SERVICES	449,800	8,461.00	0.00	9,786.56	0.00	440,013.44	2.18
01-60-6623 METER TESTING & REPAIRS	27,700	144.74	0.00	144.74	0.00	27,555.26	0.52
01-60-6624 SCADA / INSTRUMENTATION	78,500	2,488.01	0.00	4,165.07	0.00	74,334.93	5.31
01-60-6625 EQUIPMENT RENTAL	14,100	0.00	0.00	0.00	0.00	14,100.00	0.00
01-60-6626 UNIFORMS	24,000	0.00	0.00	397.14	0.00	23,602.86	1.65
01-60-6627 SAFETY	70,450	6,426.26	0.00	9,782.31	0.00	60,667.69	13.89
01-60-6631 PIPELINE REPAIRS	450,000	(376.55)	0.00	3,082.41	0.00	446,917.59	0.68
01-60-6632 COR TESTING & MITIGATION	108,000	616.13	0.00	7,744.11	0.00	100,255.89	7.17
01-60-6633 REMOTE FACILITIES MAINTENANCE	117,025	6,154.36	0.00	10,125.34	0.00	106,899.66	8.65
01-60-6634 PLAN REVIEW- PIPELINE CONFLI	70,950	1,112.64	0.00	6,524.64	0.00	64,425.36	9.20
01-60-6637 PIPELINE SUPPLIES	26,500	2,860.03	0.00	7,051.65	0.00	19,448.35	26.61
01-60-6640 MACHINERY & EQUIP- NON CAP	31,375	5,080.64	0.00	5,080.64	0.00	26,294.36	16.19
01-60-6641 REPAIRS & MAINT- VEHICLES	39,500	2,636.39	0.00	3,426.42	0.00	36,073.58	8.67
01-60-6642 FUEL- VEHICLES	67,000	2,242.50	0.00	5,067.30	0.00	61,932.78	7.56
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	9,211,051.40	0.00	16,078,714.44	0.00	65,530,710.64	19.70
BOND INTEREST							
01-60-6722 BOND INTEREST- REV BONDS	3,443,580	286,797.81	0.00	573,595.62	0.00	2,869,984.22	16.66
01-60-6723 NOTE INTEREST - DEBT CERT.	1,860,000	80,040.11	0.00	165,008.78	0.00	1,694,991.22	8.87
01-60-6724 INTEREST EXPENSE	2,100	193.91	0.00	391.13	0.00	1,708.87	18.63
TOTAL BOND INTEREST	5,305,680	367,031.83	0.00	738,995.53	0.00	4,566,684.31	13.93
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	0.00	0.00	11,250.00	0.00
TOTAL LAND & LAND RIGHTS	12,250	0.00	0.00	0.00	0.00	12,250.00	0.00

DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2012

01 -WATER FUND
 OPERATIONS

% OF YEAR COMPLETED: 16.67

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	0.00	0.00	0.00	0.00	29,200.00	0.00
01-60-6858 CAPITALIZED EQUIP PURCHASES	(29,200)	0.00	0.00	0.00	0.00	(29,200.00)	0.00
01-60-6920 DEPRECIATION- TRANS MAINS	4,548,000	379,000.00	0.00	758,000.00	0.00	3,790,000.00	16.67
01-60-6930 DEPRECIATION- BUILDINGS	2,553,000	212,750.00	0.00	425,500.00	0.00	2,127,500.00	16.67
01-60-6940 DEPRECIATION-PUMPING EQUIPMENT	691,000	57,583.00	0.00	115,166.00	0.00	575,834.00	16.67
01-60-6952 DEPRECIATION- OFFICE FURN &	45,000	3,750.00	0.00	7,500.00	0.00	37,500.00	16.67
01-60-6960 DEPRECIATION- VEHICLES	67,000	5,583.00	0.00	11,166.00	0.00	55,834.00	16.67
TOTAL CAPITAL EQUIP/DEPREC	7,904,000	658,666.00	0.00	1,317,332.00	0.00	6,586,668.00	16.67
<u>CONSTRUCTION IN PROGRESS</u>							
01-60-7111.01 DPC SR MS-CONSTR (MS19/9C)	247,471	0.00	0.00	0.00	0.00	247,471.00	0.00
01-60-7111.02 DPC SR MS-ENG (MS19-9C)	50,920	0.00	0.00	0.00	0.00	50,920.00	0.00
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	3,010.00	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	0.00	0.00	110,000.00	0.00
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	0.00	0.00	80,000.00	0.00
01-60-7705.02 WATER QUAL INSTRUMENT - ENG	2,000	0.00	0.00	0.00	0.00	2,000.00	0.00
01-60-7706.01 PS MASONARY WALL RPRS - CONSTR	85,000	0.00	0.00	0.00	0.00	85,000.00	0.00
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)	(3,010.00)	0.00	(3,010.00)	0.00	(2,402,272.00)	0.13
<u>CHGO CONSTR GRANT</u>							
<u>CONTINGENCY</u>							
<u>BOND PRINCIPAL</u>							
TOTAL OPERATIONS	100,916,607	10,670,694.61	0.00	19,022,499.84	0.00	81,894,107.07	18.85
TOTAL EXPENDITURES	100,916,607	10,670,694.61	0.00	19,022,499.84	0.00	81,894,107.07	18.85

*** END OF REPORT ***

DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2012

01 - WATER FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 16.67

	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	15,254,700	9,953,719.46	0.00	17,646,185.68	0.00	(2,391,485.35)	115.68
TAXES	4,783,345	2,747,145.05	0.00	4,932,897.74	0.00	(149,552.45)	103.13
OTHER INCOME	142,583	27,849.37	0.00	13,086.71	0.00	129,496.69	9.18
TOTAL REVENUES	20,180,629	12,728,713.88	0.00	22,592,170.13	0.00	(2,411,541.11)	111.95
<u>EXPENDITURE SUMMARY</u>							
<u>OPERATIONS</u>							
PERSONNEL SERVICES	665,970	289,812.01	0.00	603,736.80	0.00	62,233.25	90.66
CONTRACT SERVICES	202,499	63,571.14	0.00	144,338.33	0.00	58,160.35	71.28
INSURANCE	111,474	45,074.98	0.00	88,023.63	0.00	23,450.27	78.96
OPERATIONAL SUPPORT SRVS	120,081	35,487.25	0.00	51,359.11	0.00	68,721.39	42.77
WATER OPERATION	14,277,380	9,211,051.40	0.00	16,078,714.44	0.00	(1,801,334.65)	112.62
BOND INTEREST	884,280	367,031.83	0.00	738,995.53	0.00	145,284.09	83.57
LAND & LAND RIGHTS	2,042	0.00	0.00	0.00	0.00	2,041.66	0.00
CAPITAL EQUIP/DEPREC	1,317,333	658,666.00	0.00	1,317,332.00	0.00	0.82	100.00
CONSTRUCTION IN PROGRESS	0	0.00	0.00	0.00	0.00	0.12	0.00
TOTAL OPERATIONS	17,581,057	10,670,694.61	0.00	19,022,499.84	0.00	(1,441,442.70)	108.20
TOTAL EXPENDITURES	17,581,057	10,670,694.61	0.00	19,022,499.84	0.00	(1,441,442.70)	108.20
REVENUE OVER/(UNDER) EXPENDITURES	2,599,572	2,058,019.27	0.00	3,569,670.29	0.00	(970,098.41)	137.32

DU PAGE WATER COMMISSION
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 AS OF: JUNE 30TH, 2012

01 - WATER FUND

% OF YEAR COMPLETED: 16.67

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	13,565,667	9,072,038.43	0.00	15,923,625.90	0.00 (	2,357,958.91)	117.38
01-5112 O&M PAYMENTS- PRIVATE	343,558	210,952.56	0.00	380,717.61	0.00 (	37,159.75)	110.82
01-5121 FIXED COST PAYMENTS- GOVT	1,161,354	580,712.51	0.00	1,161,425.02	0.00 (	71.29)	100.01
01-5122 FIXED COST PAYMENTS-PRIVATE	29,434	14,693.52	0.00	29,387.04	0.00	47.31	99.84
01-5131 SUBSEQUENT CUSTOMER - GO	56,758	27,366.12	0.00	54,870.80	0.00	1,887.50	96.67
01-5132 SUBSEQUENT CUSTOMER - PRIVAT	95,583	47,956.32	0.00	96,159.31	0.00 (	576.01)	100.60
01-5141 EMERGENCY WATER SERVICE- GOV	2,346	0.00	0.00	0.00	0.00	2,345.80	0.00
TOTAL WATER SERVICE	15,254,700	9,953,719.46	0.00	17,646,185.68	0.00 (	2,391,485.35)	115.68
<u>TAXES</u>							
01-5300.SALES TAXES - WATER REVENUE	4,783,345	2,747,145.05	0.00	4,932,897.74	0.00 (	149,552.45)	103.13
TOTAL TAXES	4,783,345	2,747,145.05	0.00	4,932,897.74	0.00 (	149,552.45)	103.13
<u>OTHER INCOME</u>							
01-5810 NET INC(DEC) IN FV OF INVEST	43,045	24,839.37	0.00 (	9,931.29)	0.00	52,975.99	23.07-
01-5900 OTHER INCOME	0	0.00	0.00	20,008.00	0.00 (	20,008.00)	0.00
01-5920 CONTRIBUTIONS	99,539	3,010.00	0.00	3,010.00	0.00	96,528.70	3.02
TOTAL OTHER INCOME	142,583	27,849.37	0.00	13,086.71	0.00	129,496.69	9.18
** TOTAL REVENUES **	20,180,629	12,728,713.88	0.00	22,592,170.13	0.00 (2,411,541.11)	111.95
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DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JUNE 30TH, 2012

01 - WATER FUND
 OPERATIONS

% OF YEAR COMPLETED: 16.67

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	210,327	100,199.68	0.00	207,631.67	0.00	2,695.23	98.72
01-60-6112 OPERATIONS SALARIES	241,554	105,419.91	0.00	231,984.05	0.00	9,569.61	96.04
01-60-6113 SUMMER INTERNS	5,000	3,360.00	0.00	3,360.00	0.00	1,640.00	67.20
01-60-6116 ADMIN OVERTIME	1,233	294.22	0.00	704.30	0.00	529.00	57.11
01-60-6117 OPERATIONS OVERTIME	16,713	20,158.95	0.00	26,199.12	0.00	(9,485.79)	156.76
01-60-6121 PENSION	54,167	14,466.82	0.00	41,209.87	0.00	12,956.73	76.08
01-60-6122 MEDICAL/LIFE BENEFITS	82,905	28,911.64	0.00	56,060.91	0.00	26,844.09	67.62
01-60-6123 FEDERAL PAYROLL TAXES	34,763	8,623.01	0.00	26,466.44	0.00	8,296.52	76.13
01-60-6128 STATE UNEMPLOYMENT	1,733	0.00	0.00	0.00	0.00	1,733.30	0.00
01-60-6131 TRAVEL	2,140	1,127.78	0.00	2,140.49	0.00	(0.49)	100.02
01-60-6132 TRAINING	6,833	130.00	0.00	620.00	0.00	6,213.30	9.07
01-60-6133.01 CONFERENCES	3,435	980.00	0.00	1,025.00	0.00	2,410.00	29.84
01-60-6191 OTHER PERSONNEL COSTS	5,167	6,140.00	0.00	6,334.95	0.00	(1,168.25)	122.61
TOTAL PERSONNEL SERVICES	665,970	289,812.01	0.00	603,736.80	0.00	62,233.25	90.66
<u>CONTRACT SERVICES</u>							
01-60-6210 WATER CONSERVATION PROGRAM	3,333	0.00	0.00	0.00	0.00	3,333.30	0.00
01-60-6233 TRUST SERVICES & BANK CHARGE	10,750	3,600.27	0.00	5,862.81	0.00	4,887.19	54.54
01-60-6251 LEGAL SERVICES- GENERAL	33,333	11,545.58	0.00	14,622.86	0.00	18,710.50	43.87
01-60-6252 BOND COUNSEL	3,500	0.00	0.00	0.00	0.00	3,500.00	0.00
01-60-6253 LEGAL SERVICES- SPECIAL	8,333	922.50	0.00	1,845.00	0.00	6,488.30	22.14
01-60-6258 LEGAL NOTICES	2,167	58.65	0.00	58.65	0.00	2,108.05	2.71
01-60-6260 AUDIT SERVICES	45,500	7,900.00	0.00	44,200.00	0.00	1,300.00	97.14
01-60-6280 CONSULTING SERVICES	20,000	8,400.00	0.00	9,147.50	0.00	10,852.50	45.74
01-60-6290 CONTRACTUAL SERVICES	75,582	31,144.14	0.00	68,601.51	0.00	6,980.51	90.76
TOTAL CONTRACT SERVICES	202,499	63,571.14	0.00	144,338.33	0.00	58,160.35	71.28
<u>INSURANCE</u>							
01-60-6411 GENERAL LIABILITY INSURANCE	11,424	3,132.42	0.00	6,264.84	0.00	5,159.16	54.84
01-60-6412 PUBLIC OFFICIAL LIABILITY	10,833	3,587.58	0.00	5,048.83	0.00	5,784.47	46.60
01-60-6413 TEMPORARY BONDS	50	0.00	0.00	0.00	0.00	50.00	0.00
01-60-6415 WORKER'S COMPENSATION	15,000	6,667.00	0.00	13,334.00	0.00	1,666.00	88.89
01-60-6416 EXCESS LIABILITY COVERAGE	5,833	2,822.25	0.00	5,644.50	0.00	188.80	96.76
01-60-6421 PROPERTY INSURANCE	57,500	27,825.98	0.00	55,651.96	0.00	1,848.04	96.79
01-60-6422 AUTOMOBILE INSURANCE	2,500	1,039.75	0.00	2,079.50	0.00	420.50	83.18
01-60-6491 SELF INSURANCE PROPERTY	8,333	0.00	0.00	0.00	0.00	8,333.30	0.00
TOTAL INSURANCE	111,474	45,074.98	0.00	88,023.63	0.00	23,450.27	78.96
<u>OPERATIONAL SUPPORT SRVS</u>							
01-60-6512 GENERATOR DIESEL FUEL	23,333	0.00	0.00	2,026.80	0.00	21,306.50	8.69
01-60-6513 NATURAL GAS	7,000	426.65	0.00	1,382.04	0.00	5,617.96	19.74
01-60-6514.01 TELEPHONE	4,837	1,714.52	0.00	3,332.79	0.00	1,503.91	68.91
01-60-6514.02 CELL PHONE & CORR. TELEMETRY	3,663	1,307.30	0.00	2,377.03	0.00	1,286.27	64.89
01-60-6514.03 RADIOS	1,500	0.00	0.00	0.00	0.00	1,500.00	0.00
01-60-6514.04 REPAIRS & EQUIPMENT	2,183	1,047.50	0.00	1,047.50	0.00	1,135.80	47.98



DU PAGE WATER COMMISSION
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AS OF: JUNE 30TH, 2012

01 -WATER FUND
OPERATIONS

% OF YEAR COMPLETED: 16.67

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	4,480	2,805.69	0.00	5,517.46	0.00	(1,037.46)	123.16
01-60-6522 BOOKS & PUBLICATIONS	1,712	347.84	0.00	695.68	0.00	1,016.52	40.63
01-60-6531 PRINTING- GENERAL	1,842	285.88	0.00	558.06	0.00	1,283.64	30.30
01-60-6532 POSTAGE & DELIVERY	2,500	3,495.08	0.00	4,418.03	0.00	(1,918.03)	176.72
01-60-6540 PROFESSIONAL DUES	2,488	235.00	0.00	417.00	0.00	2,070.50	16.76
01-60-6550 REPAIRS & MAINT- OFFICE EQUI	1,920	0.00	0.00	0.00	0.00	1,920.00	0.00
01-60-6560 REPAIRS & MAINT- BLDGS & GRN	40,973	19,395.36	0.00	23,858.88	0.00	17,114.42	58.23
01-60-6580 COMPUTER SOFTWARE	5,867	0.00	0.00	290.24	0.00	5,576.46	4.95
01-60-6590 COMPUTER/SOFTWARE MAINTENANCE	13,299	5,259.80	0.00	5,259.80	0.00	8,039.40	39.55
01-60-6591 OTHER ADMINISTRATIVE EXPENSE	2,483	(833.37)	0.00	177.80	0.00	2,305.50	7.16
TOTAL OPERATIONAL SUPPORT SRVS	120,081	35,487.25	0.00	51,359.11	0.00	68,721.39	42.77
<u>WATER OPERATION</u>							
01-60-6611.01 WATER BILLING	13,152,229	8,771,550.00	0.00	15,367,706.25	0.00	(2,215,477.38)	116.84
01-60-6611.02 ELECTRICITY	270,270	117,017.32	0.00	216,704.61	0.00	53,565.39	80.18
01-60-6611.03 OPERATIONS & MAINTENANCE	70,000	50,730.24	0.00	60,730.24	0.00	9,269.76	86.76
01-60-6612.01 PUMP STATION	495,000	230,464.85	0.00	350,464.85	0.00	144,535.15	70.80
01-60-6612.02 METER STATION, ROV, TANK SITE	20,833	3,442.84	0.00	9,909.10	0.00	10,924.20	47.56
01-60-6613 WATER CHEMICALS	4,423	0.00	0.00	0.00	0.00	4,422.60	0.00
01-60-6614 WATER TESTING	1,833	0.00	0.00	821.06	0.00	1,012.24	44.79
01-60-6621 PUMPING SERVICES	74,967	8,461.00	0.00	9,786.56	0.00	65,180.14	13.05
01-60-6623 METER TESTING & REPAIRS	4,617	144.74	0.00	144.74	0.00	4,471.96	3.14
01-60-6624 SCADA / INSTRUMENTATION	13,083	2,488.01	0.00	4,165.07	0.00	8,918.23	31.84
01-60-6625 EQUIPMENT RENTAL	2,350	0.00	0.00	0.00	0.00	2,350.00	0.00
01-60-6626 UNIFORMS	4,000	0.00	0.00	397.14	0.00	3,602.86	9.93
01-60-6627 SAFETY	11,742	6,426.26	0.00	9,782.31	0.00	1,959.39	83.31
01-60-6631 PIPELINE REPAIRS	75,000	(376.55)	0.00	3,082.41	0.00	71,917.57	4.11
01-60-6632 COR TESTING & MITIGATION	18,000	616.13	0.00	7,744.11	0.00	10,255.89	43.02
01-60-6633 REMOTE FACILITIES MAINTENANCE	19,504	6,154.36	0.00	10,125.34	0.00	9,378.82	51.91
01-60-6634 PLAN REVIEW- PIPELINE CONFLI	11,825	1,112.64	0.00	6,524.64	0.00	5,300.36	55.18
01-60-6637 PIPELINE SUPPLIES	4,417	2,860.03	0.00	7,051.65	0.00	(2,634.99)	159.66
01-60-6640 MACHINERY & EQUIP- NON CAP	5,229	5,080.64	0.00	5,080.64	0.00	148.52	97.16
01-60-6641 REPAIRS & MAINT- VEHICLES	6,583	2,636.39	0.00	3,426.42	0.00	3,156.92	52.05
01-60-6642 FUEL- VEHICLES	11,167	2,242.50	0.00	5,067.30	0.00	6,099.38	45.38
01-60-6643 LICENSES- VEHICLES	308	0.00	0.00	0.00	0.00	308.34	0.00
TOTAL WATER OPERATION	14,277,380	9,211,051.40	0.00	16,078,714.44	0.00	(1,801,334.65)	112.62
<u>BOND INTEREST</u>							
01-60-6722 BOND INTEREST- REV BONDS	573,930	286,797.81	0.00	573,595.62	0.00	334.12	99.94
01-60-6723 NOTE INTEREST - DEBT CERT.	310,000	80,040.11	0.00	165,008.78	0.00	144,991.10	53.23
01-60-6724 INTEREST EXPENSE	350	193.91	0.00	391.13	0.00	(41.13)	111.75
TOTAL BOND INTEREST	884,280	367,031.83	0.00	738,995.53	0.00	145,284.09	83.57
<u>LAND & LAND RIGHTS</u>							
01-60-6810 LEASES	167	0.00	0.00	0.00	0.00	166.66	0.00
01-60-6820 PERMITS & FEES	1,875	0.00	0.00	0.00	0.00	1,875.00	0.00
TOTAL LAND & LAND RIGHTS	2,042	0.00	0.00	0.00	0.00	2,041.66	0.00

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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
<u>CAPITAL EQUIP/DEPREC</u>							
01-60-6851 COMPUTERS	29,200	0.00	0.00	0.00	0.00	29,200.00	0.00
01-60-6858 CAPITALIZED EQUIP PURCHASES	(29,200)	0.00	0.00	0.00	0.00	(29,200.00)	0.00
01-60-6920 DEPRECIATION- TRANS MAINS	758,000	379,000.00	0.00	758,000.00	0.00	(0.30)	100.00
01-60-6930 DEPRECIATION- BUILDINGS	425,500	212,750.00	0.00	425,500.00	0.00	(0.18)	100.00
01-60-6940 DEPRECIATION-PUMPING EQUIPMENT	115,167	57,583.00	0.00	115,166.00	0.00	0.62	100.00
01-60-6952 DEPRECIATION- OFFICE FURN &	7,500	3,750.00	0.00	7,500.00	0.00	0.00	100.00
01-60-6960 DEPRECIATION- VEHICLES	11,167	5,583.00	0.00	11,166.00	0.00	0.68	99.99
TOTAL CAPITAL EQUIP/DEPREC	1,317,333	658,666.00	0.00	1,317,332.00	0.00	0.82	100.00
<u>CONSTRUCTION IN PROGRESS</u>							
01-60-7111.01 DPC SR MS-CONSTR (MS19/9C)	41,245	0.00	0.00	0.00	0.00	41,245.16	0.00
01-60-7111.02 DPC SR MS-ENG (MS19-9C)	8,487	0.00	0.00	0.00	0.00	8,486.66	0.00
01-60-7112.01 DPC HOB MS-CONSTR (MS18/9B)	41,245	0.00	0.00	0.00	0.00	41,245.16	0.00
01-60-7112.02 DPC HOB MS-ENG (MS18/9B)	8,487	0.00	0.00	0.00	0.00	8,486.66	0.00
01-60-7113.01 WINFIELD MS27B CONSTR	0	3,010.00	0.00	3,010.00	0.00	(3,010.00)	0.00
01-60-7701.01 TOB-7/11 COR PRVNT-CONST	78,333	0.00	0.00	0.00	0.00	78,333.30	0.00
01-60-7701.02 TOB-7/11 COR PRVNT-ENG	14,167	0.00	0.00	0.00	0.00	14,166.66	0.00
01-60-7702.01 TS-8/11 COR PRVNT-CONSTR	78,333	0.00	0.00	0.00	0.00	78,333.34	0.00
01-60-7702.02 TS-8/11 COR PRVNT-ENG	18,333	0.00	0.00	0.00	0.00	18,333.34	0.00
01-60-7703.01 LAN UPGRADE - CONSTR	30,000	0.00	0.00	0.00	0.00	30,000.00	0.00
01-60-7703.02 LAN UPGRADE - ENG	3,000	0.00	0.00	0.00	0.00	3,000.00	0.00
01-60-7704.01 RADIO SYS REPLACEMENT - CONSTR	29,167	0.00	0.00	0.00	0.00	29,166.66	0.00
01-60-7704.02 RADIO SYS REPLACEMENT - ENG	250	0.00	0.00	0.00	0.00	250.00	0.00
01-60-7705.01 WATER QUAL INSTRUMENT - CONSTR	13,333	0.00	0.00	0.00	0.00	13,333.34	0.00
01-60-7705.02 WATER QUAL INSTRUMENT - ENG	333	0.00	0.00	0.00	0.00	333.34	0.00
01-60-7706.01 PS MASONARY WALL RPRS - CONSTR	14,167	0.00	0.00	0.00	0.00	14,166.66	0.00
01-60-7706.02 PS MASONARY WALL RPRS - ENG	3,333	0.00	0.00	0.00	0.00	3,333.34	0.00
01-60-7707.02 STANDPIPE PAINTING - ENG	10,333	0.00	0.00	0.00	0.00	10,333.34	0.00
01-60-7708.02 STANDPIPE MIXING SYSTEM - ENG	8,333	0.00	0.00	0.00	0.00	8,333.34	0.00
01-60-7980 CAPITALIZED FIXED ASSETS	(400,880)	(3,010.00)	0.00	(3,010.00)	0.00	(397,870.18)	0.75
TOTAL CONSTRUCTION IN PROGRESS	0	0.00	0.00	0.00	0.00	0.12	0.00
CHGO CONSTR GRANT							
CONTINGENCY							
BOND PRINCIPAL							
TOTAL OPERATIONS	17,581,057	10,670,694.61	0.00	19,022,499.84	0.00	(1,441,442.70)	108.20
TOTAL EXPENDITURES	17,581,057	10,670,694.61	0.00	19,022,499.84	0.00	(1,441,442.70)	108.20

*** END OF REPORT ***

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