



DuPage Water Commission

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

AGENDA FINANCE COMMITTEE

THURSDAY, SEPTEMBER 19, 2013
6:00 P.M.

600 EAST BUTTERFIELD ROAD
ELMHURST, IL 60126

COMMITTEE MEMBERS

P. Suess, Chair

C. Janc

J. Pruyne

D. Russo

J. Zay

- I. Roll Call
- II. Approval of Minutes for Regular Committee Meeting of August 15, 2013 Finance Committee of the DuPage Water Commission
- III. Approval of Reconciliations
- IV. Treasurer's Report – August 2013
- V. Financial Statements – August 2013
- VI. Election of Interest Period under Northern Trust Certificate of Debt
- VII. Accounts Payable
- VIII. Other
- IX. Adjournment

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**MINUTES OF A MEETING OF THE
FINANCE COMMITTEE
OF THE DUPAGE WATER COMMISSION
HELD ON THURSDAY, AUGUST 15, 2013
600 EAST BUTTERFIELD ROAD
ELMHURST, ILLINOIS**

The meeting was called to order at 6:10 P.M.

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

Committee members absent: D. Russo and J. Zay

Also in attendance: Treasurer D. Ellsworth, J. Spatz, C. Peterson, T. McGhee, and Representatives from PFM and Sikich

Investment Review

Jeff Schroeder from PFM gave a Committee a brief overview of the markets current economic conditions. He also updated the Committee on the Commission's current portfolio position. Discussed was the affect increasing interest rates had on the Commission's investments and whether all the investments are held to maturity.

T. McGhee left the meeting at 6:12 p.m.

R-23-13

General Manager Spatz discussed the options regarding a payment schedule for the remaining outstanding debt certificates. He noted that in previous discussions the decision was made to not combine the debt certificates in with the 2013 Revenue Bond deal to maintain the diversity of having both set monthly debt payments and the flexibility to pay down some debt when funds become available.

General Manager Spatz then noted the concerns regarding managing cash balances, Commission reserves, and an aggressive debt repayment schedule. Treasurer Ellsworth stated that his suggestion was just make additional payments when possible instead of waiting until the Commission had accumulated at least \$5M. Chairman Suess and General Manager Spatz discussed how to approach future payments and review reserve balances.

Commissioner Janc wanted to stress that the reserves the Commission has right now are for unforeseen emergencies and that staff should be comfortable with any debt repayment recommendations. He stressed that liquidity should be monitored. Commissioner Janc asked for confirmation as to the number of days the current reserves covered. General Manager Spatz confirmed the operating reserve is set at 120 days. Commissioner Janc noted his concern was creating financial soundness and setting up the balance sheet for a high investment grade rating and that he will raise this

concern as long as the Commission continues to be slightly aggressive with its debt payments.

Commissioner Pruyn noted we are generating positive cash and the \$5M seems reasonable and that some debt on the balance sheet is acceptable. Chairman Suess recommended that the Finance Committee review the possibility of additional debt repayments on a quarterly basis going forward.

Commissioner Janc moved to recommend to the Board a Resolution authorizing and directing the use of General Account balances for the payment of debt service on the Northern Trust Certificate of Debt. Seconded by Commissioner Pruyn and unanimously approved by a Voice Vote.

All voted aye. Motion carried.

General Manager Spatz left the meeting at 6:35 p.m.

2013 Annual Audit Report

Jim Savio of Sikich presented an overview of the audit results and the process to the Committee. Mr. Savio's noted that the Commission had no audit adjustments, no past adjustments, no material weaknesses, no significant deficiencies, and no deficiencies. The opinion from Sikich is unqualified.

Commissioner Pruyn moved to recommend to the Board to accept the draft audit report for the fiscal year ending April 30, 2013. Seconded by Commissioner Janc and unanimously approved by a Voice Vote.

All voted aye. Motion carried.

Minutes

Commissioner Pruyn moved to approve the minutes of the Regular Committee Meeting of July 18, 2013 of the Finance Committee. Seconded by Commissioner Janc and unanimously approved by a Voice Vote.

All voted aye. Motion carried.

Approval of Reconciliations

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

Treasurer's Report – July 2013

Treasurer Ellsworth provided the Committee with a summary of the July's Treasurer's Report. He noted on page 1 of the report that cash and investments remained increased slightly to \$64.7M.

Treasurer Ellsworth discussed the detailed investment schedules, individual account balances and market yield. Market yield on the portfolio remained relatively unchanged at just under 50 basis points. He stated that the fair value of the investments has declined compared to amortized cost by slightly over \$100,000 due to rising interest rate costs.

Treasurer Ellsworth noted that year to date cash and investments has decreased by \$0.3M. Treasurer Ellsworth stated that all targeted reserve levels were met or exceeded.

Financial Statements – July 2013

Financial Administrator Peterson provided the Committee with a summary of the July Financial Statements. She emphasized the seasonal budget results provided a better overview of results year-to-date.

Sales Tax collections were approximately 8% higher than July 2012. Cumulatively Sales Tax collections were approximately \$500,000 over the prior year.

Financial Administrator Peterson noted that the balance sheet is now comparative.

Election of Interest Period under Northern Trust Certificate of Debt

Financial Administrator Peterson stated that the Libor rate for one month is 0.184% down slightly from 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 Pruyn and unanimously approved by a Voice Vote.

All voted aye. Motion carried.

Legal Update

Chairman Suess asked for clarification has to the amount of legal fees that have been reimbursed to the Commission for DuPage County related projects.

Accounts Payable

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

July 10, 2013 to August 6, 2013

\$ 8,425,784.25

| | |
|------------------|------------------------|
| <u>Estimated</u> | <u>\$ 5,666,420.00</u> |
| Total | \$14,092,204.25 |

Other

None

Adjournment

Commissioner Pruyn moved to adjourn the meeting at 6:55P.M. Seconded by
Commissioner Janc and unanimously approved by a Voice Vote.

All voted aye. Motion carried.



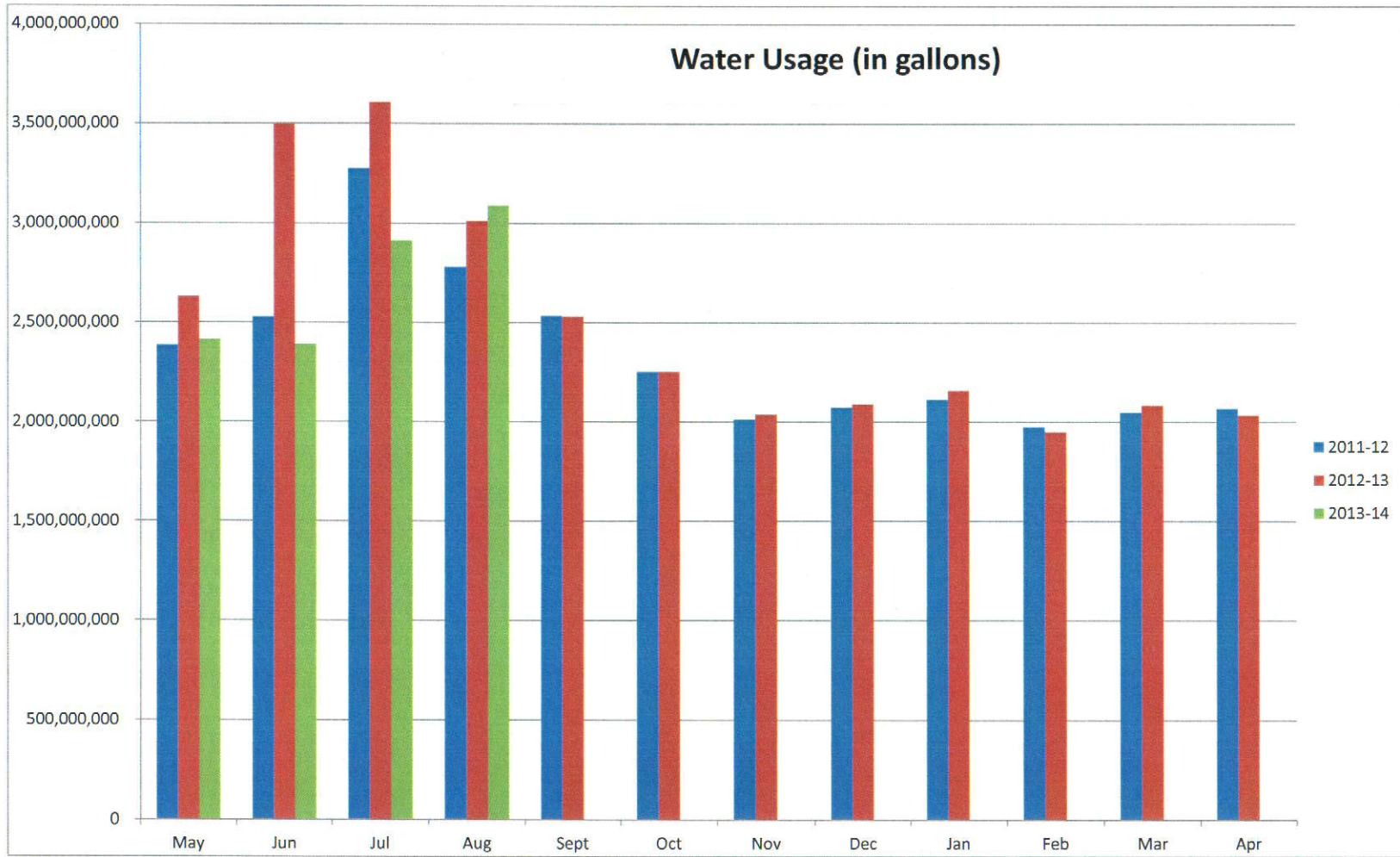
DuPage Water Commission

MEMORANDUM

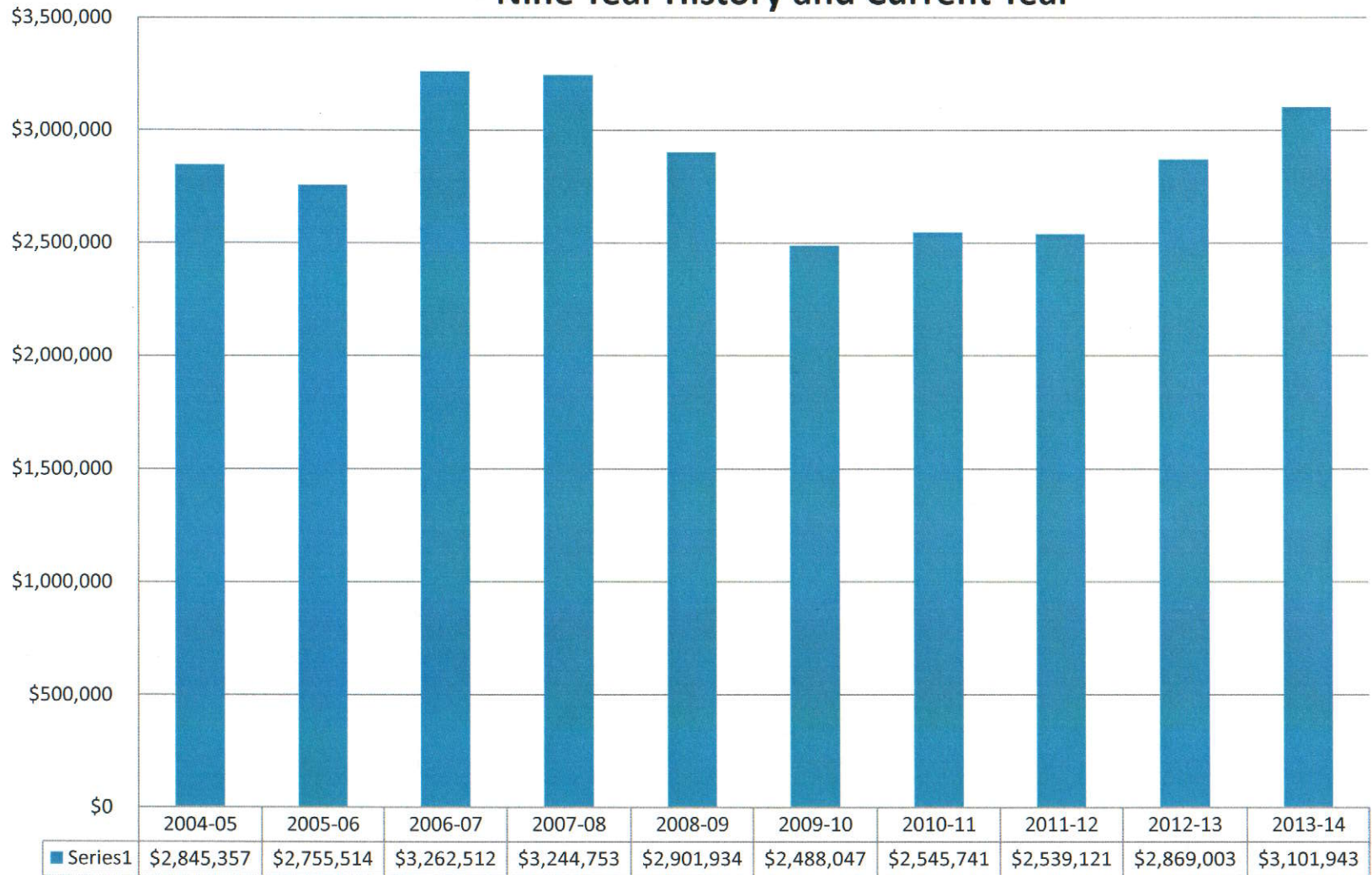
TO: John Spatz, General Manager
FROM: Cheryl Peterson, Financial Administrator *CP*
DATE: September 10, 2013
SUBJECT: Financial Report – August 31, 2013

- Water sales to Commission customers for August were 66.7 million gallons (2.3%) more than August 2012, and increased by 178.5 million gallons compared to July 2013. Year-to-date water sales have declined by 1,936.4 million gallons (15.6%) compared to the prior fiscal year.
- Water sales to Commission customers for August were 319.3 million gallons (11.9%) higher than the budgeted anticipated/forecasted sales for the month. Year-to-date water sales were 10.1 million gallons (0.1%) above the budgeted anticipated/forecasted sales.
- August sales tax collections (May) were \$3.1 million or 8.1% more than the same period last fiscal year. Cumulatively, sales tax collections are \$709,218 (6.8%) more than prior year.
- Water billings to customers for O&M costs were \$10.0 million and water purchases from the City of Chicago was \$8.9 million. Water billing receivables at August month end (\$12.6 million) decreased from the prior month (\$13.9 million) by \$1.3 million. This is due mainly to timing of collections, offset partially by increased billings. Billings to customers were up by approximately \$0.6 compared to July.
- The Commission is four months or 33.3% into the fiscal year. As of August 31, 2013, \$48.8 million of the \$135.1 million revenue budget has been realized. Therefore, 36.1% of the revenue budget has been accounted for year to date. For the same period, \$37.1 million of the \$106.5 million expenditure budget has been realized, and this accounts for 34.9% of the expenditure budget. Both revenue and expenses are currently above the 33% due to the summer months accounting for a larger percentage of water sales and purchases within the fiscal year.
- Adjusted for seasonality based on a monthly trend, year to date revenues are 102.1% percent of the current budget and expenses are 95.3% of the current budget. The Commission's year to date balances for revenues are slightly above budgeted amounts due increased water sales in the current month and increased sales tax collections. Expenses are still below budget mainly due to the timing of expenses to be incurred.
- The Operating Reserve and Long Term Water Capital Accounts had reached their respective August 31, 2013 targeted levels.
- The O&M, General Account and the Sales Tax Subaccount have balances of \$15.5 million, \$2.2 million and \$9.2 million, respectively.
- Debt Balances declined by nearly \$6.2 million to \$55.4 million outstanding in the current month.

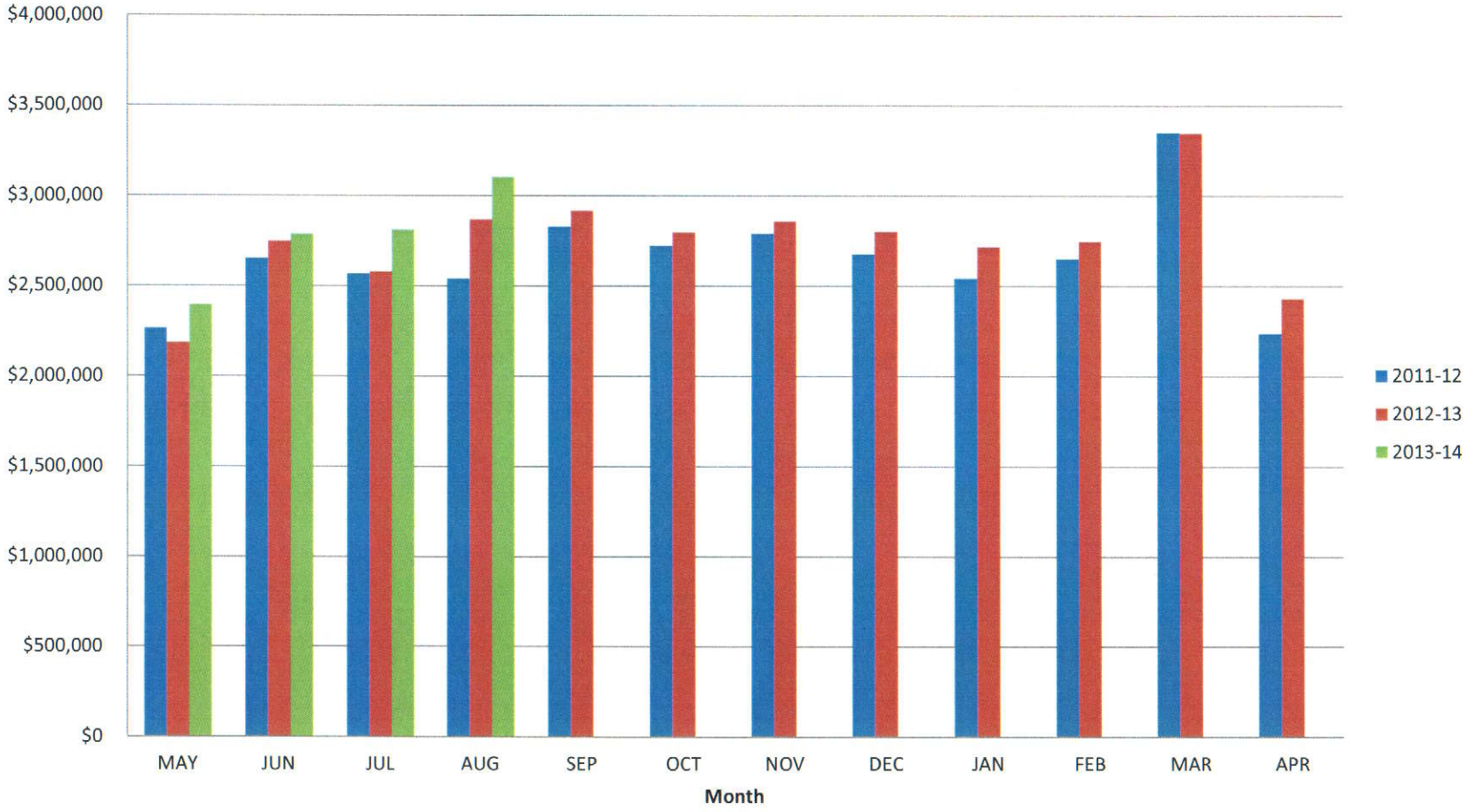
cc: Chairman and Commissioners



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



Three Year Sales Tax Analysis



DuPage Water Commission

Summary of Specific Account Target and Summary of Net Assets

August 31, 2013

| Revenue Bond Ordinance Accounts and Commission Policy Reserves | Account / Reserve | | Specific Account | Status |
|---|--------------------|------------------------|------------------|---------------------|
| | Assets Balance (1) | Offsetting Liabilities | Target | |
| Operations and Maintenance Account | \$ 15,454,113.75 | \$ 9,905,603.13 | | Positive Net Assets |
| Revenue Bond Interest Account | \$ 29,144.38 | \$ 28,876.36 | | Positive Net Assets |
| Revenue Bond Principal Account | \$ 1,164,150.00 | \$ 1,163,750.00 | | Positive Net Assets |
| General Account | \$ 2,241,436.30 | \$ - | | Positive Net Assets |
| Sales Tax Subaccount | \$ 9,182,057.18 | \$ 101,560.73 | | Positive Net Assets |
| Operating Reserve | \$ 34,313,033.04 | | \$ 34,111,389.00 | Target Met |
| L-T Water Capital Reserve | \$ 2,252,736.09 | | \$ 2,225,000.00 | Target Met |
| | \$ 64,636,670.74 | \$ 11,199,790.22 | \$ 36,336,389.00 | \$ 17,100,491.52 |

Total Net Assets - All Commission Accounts

| | |
|---------------------------------|-------------------|
| Unrestricted | \$ 57,870,287.91 |
| Principal & Interest Accounts | \$ 1,192,626.36 |
| Invested in Capital Assets, net | \$ 322,051,878.21 |
| Total | \$ 381,114,792.48 |

(1) Includes Interest Receivable

01 -WATER FUND

| ASSETS | 2012-2013 BALANCE | 2013-2014 BALANCE |
|--------------------------------------|-----------------------|-----------------------|
| <u>CURRENT</u> | | |
| CASH | 191,781.11 | 1,200.00 |
| INVESTMENTS | 69,084,024.89 | 64,532,095.06 |
| ACCOUNTS RECEIVABLE | | |
| WATER SALES | 11,235,152.97 | 12,621,715.99 |
| INTEREST RECEIVABLE | 107,078.78 | 103,375.68 |
| SALES TAX RECEIVABLE | 7,405,000.00 | 7,500,000.00 |
| OTHER RECEIVABLE | 418,391.03 | 234,885.73 |
| INVENTORY | 167,080.00 | 167,080.00 |
| PREPAIDS | 359,448.66 | 171,845.34 |
| UNAMORTIZED ISSUANCE COST | 94,553.77 | 0.00 |
| TOTAL CURRENT ASSETS | <u>89,062,511.21</u> | <u>85,332,197.80</u> |
| <u>NONCURRENT ASSETS</u> | | |
| FIXED ASSETS | 498,358,316.38 | 498,828,724.91 |
| LESS:ACCUMULATED DEPRECIATION | (129,359,458.32) | (137,232,506.29) |
| CONSTRUCTION WORK IN PROGRESS | 59,744.36 | 1,552,886.71 |
| LONG TERM RECEIVABLES | 637,568.54 | 588,524.81 |
| TOTAL NONCURRENT ASSETS | <u>369,696,170.96</u> | <u>363,737,630.14</u> |
| TOTAL ASSETS | 458,758,682.17 | 449,069,827.94 |
| | ===== | ===== |
| <u>LIABILITIES</u> | | |
| ===== | | |
| <u>CURRENT LIABILITIES</u> | | |
| ACCOUNTS PAYABLE | 8,205,186.02 | 9,672,566.23 |
| ACCOUNTS PAYABLE CAPITAL | 334,710.24 | 5,530.07 |
| ACCRUED PAYROLL LIABILITIES | 231,932.86 | 233,036.90 |
| NOTES PAYABLE | 45,000,000.00 | 20,000,000.00 |
| NOTES PAYABLE DISCOUNT | (73,333.28) | 0.00 |
| BONDS PAYABLE | 11,645,000.00 | 9,310,000.00 |
| ACCRUED INTEREST | 1,086,399.84 | 118,010.36 |
| CONTRACT RETENTION | 1,074,963.62 | 101,560.73 |
| DEFERRED REVENUE | 4,090,088.06 | 3,738,739.44 |
| TOTAL CURRENT LIABILITIES | <u>71,594,947.36</u> | <u>43,179,443.73</u> |
| <u>NONCURRENT LIABILITIES</u> | | |
| CAPITAL LEASE PAYABLE | 29,513.47 | 21,304.81 |
| REVENUE BONDS | 38,730,000.00 | 26,048,800.00 |
| UNAMORTIZED PREMIUM | (1,148,966.18) | (1,345,152.08) |
| OTHER POST EMPLOYMENT BENEFITS LIAB. | 48,876.00 | 50,639.00 |
| TOTAL NONCURRENT LIABILITIES | <u>37,659,423.29</u> | <u>24,775,591.73</u> |
| TOTAL LIABILITIES | 109,254,370.65 | 67,955,035.46 |
| | ===== | ===== |

(6)

01 -WATER FUND

| ASSETS | 2012-2013 BALANCE | 2013-2014 BALANCE |
|---------------------------|--------------------------------|--------------------------------|
| BEGINNING EQUITY/RESERVES | <u>341,810,035.39</u> | <u>369,462,532.58</u> |
| TOTAL REVENUE | 47,115,359.53 | 48,771,442.64 |
| TOTAL EXPENSES | <u>39,421,083.40</u> | <u>37,119,182.74</u> |
| NET CHANGE | <u>7,694,276.13</u> | <u>11,652,259.90</u> |
| TOTAL EQUITY/RESERVES | <u>349,504,311.52</u> | <u>381,114,792.48</u> |
| NET ASSETS | <u>458,758,682.17</u> ===== | <u>449,069,827.94</u> ===== |

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

01 -WATER FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

| | 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 | 102,249,620 | 10,656,324.95 | 0.00 | 37,563,929.92 | 0.00 | 64,685,690.25 | 36.74 |
| TAXES | 32,299,519 | 3,101,943.32 | 0.00 | 11,090,297.54 | 0.00 | 21,209,221.46 | 34.34 |
| OTHER INCOME | 550,616 | 4,479.39 | 0.00 | 117,215.18 | 0.00 | 433,400.82 | 21.29 |
| TOTAL REVENUES | 135,099,755 | 13,762,747.66 | 0.00 | 48,771,442.64 | 0.00 | 86,328,312.53 | 36.10 |
| ===== | | | | | | | |
| <u>EXPENDITURE SUMMARY</u> | | | | | | | |
| <u>OPERATIONS</u> | | | | | | | |
| PERSONNEL SERVICES | 3,882,622 | 305,958.39 | 0.00 | 1,152,510.72 | 0.00 | 2,730,111.70 | 29.68 |
| CONTRACT SERVICES | 923,300 | 44,569.76 | 0.00 | 182,607.23 | 0.00 | 740,692.85 | 19.78 |
| INSURANCE | 621,500 | 44,480.42 | 0.00 | 177,921.76 | 0.00 | 443,578.24 | 28.63 |
| OPERATIONAL SUPPORT SRVS | 714,968 | 10,513.42 | 0.00 | 75,057.09 | 0.00 | 639,910.91 | 10.50 |
| WATER OPERATION | 90,366,554 | 9,286,616.84 | 0.00 | 32,501,534.39 | 0.00 | 57,865,019.61 | 35.97 |
| BOND INTEREST | 1,974,100 | 89,283.31 | 0.00 | 380,261.61 | 0.00 | 1,593,838.39 | 19.26 |
| LAND & LAND RIGHTS | 24,250 | 0.00 | 0.00 | 14,975.00 | 0.00 | 9,275.00 | 61.75 |
| CAPITAL EQUIP/DEPREC | 7,982,700 | 657,961.35 | 0.00 | 2,634,314.94 | 0.00 | 5,348,385.06 | 33.00 |
| TOTAL OPERATIONS | 106,489,995 | 10,439,383.49 | 0.00 | 37,119,182.74 | 0.00 | 69,370,811.76 | 34.86 |
| TOTAL EXPENDITURES | 106,489,995 | 10,439,383.49 | 0.00 | 37,119,182.74 | 0.00 | 69,370,811.76 | 34.86 |
| ===== | | | | | | | |
| REVENUE OVER/(UNDER) EXPENDITURES | 28,609,761 | 3,323,364.17 | 0.00 | 11,652,259.90 | 0.00 | 16,957,500.77 | 40.73 |
| ===== | | | | | | | |

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

01 - WATER FUND

% OF YEAR COMPLETED: 33.33

| 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 | 91,901,998 | 9,768,967.20 | 0.00 | 34,066,878.56 | 0.00 | 57,835,119.66 | 37.07 |
| 01-5112 O&M PAYMENTS- PRIVATE | 2,283,523 | 216,673.16 | 0.00 | 810,933.24 | 0.00 | 1,472,589.83 | 35.51 |
| 01-5121 FIXED COST PAYMENTS- GOVT | 6,968,123 | 581,011.24 | 0.00 | 2,324,044.96 | 0.00 | 4,644,077.57 | 33.35 |
| 01-5122 FIXED COST PAYMENTS-PRIVATE | 176,606 | 14,394.75 | 0.00 | 57,579.00 | 0.00 | 119,027.35 | 32.60 |
| 01-5131 SUBSEQUENT CUSTOMER - GO | 326,800 | 27,086.79 | 0.00 | 108,347.16 | 0.00 | 218,452.84 | 33.15 |
| 01-5132 SUBSEQUENT CUSTOMER - PRIVAT | 576,600 | 48,191.81 | 0.00 | 192,767.24 | 0.00 | 383,832.76 | 33.43 |
| 01-5141 EMERGENCY WATER SERVICE- GOV | 15,970 | 0.00 | 0.00 | 3,379.76 | 0.00 | 12,590.24 | 21.16 |
| TOTAL WATER SERVICE | 102,249,620 | 10,656,324.95 | 0.00 | 37,563,929.92 | 0.00 | 64,685,690.25 | 36.74 |
| TAXES | | | | | | | |
| 01-5300.SALES TAXES - WATER REVENUE | 26,172,119 | 3,101,943.32 | 0.00 | 11,090,297.54 | 0.00 | 15,081,821.46 | 42.37 |
| 01-5300.WATER FUND - GENERAL | 6,127,400 | 0.00 | 0.00 | 0.00 | 0.00 | 6,127,400.00 | 0.00 |
| TOTAL TAXES | 32,299,519 | 3,101,943.32 | 0.00 | 11,090,297.54 | 0.00 | 21,209,221.46 | 34.34 |
| OTHER INCOME | | | | | | | |
| 01-5810 INVESTMENT INCOME | 252,000 | 1,339.39 | 0.00 | 74,365.24 | 0.00 | 177,634.76 | 29.51 |
| 01-5900 OTHER INCOME | 0 | 0.00 | 0.00 | 23,669.94 | 0.00 | (23,669.94) | 0.00 |
| 01-5920 CONTRIBUTIONS | 298,616 | 3,140.00 | 0.00 | 19,180.00 | 0.00 | 279,436.00 | 6.42 |
| TOTAL OTHER INCOME | 550,616 | 4,479.39 | 0.00 | 117,215.18 | 0.00 | 433,400.82 | 21.29 |
| ** TOTAL REVENUES ** | 135,099,755 | 13,762,747.66 | 0.00 | 48,771,442.64 | 0.00 | 86,328,312.53 | 36.10 |
| | ===== | ===== | ===== | ===== | ===== | ===== | ===== |

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

01 -WATER FUND
OPERATIONS

% OF YEAR COMPLETED: 33.33

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | PRIOR YEAR PO ADJUST. | Y-T-D ACTUAL | Y-T-D ENCUMBRANCE | BUDGET BALANCE | % OF BUDGET |
|--|----------------|----------------|-----------------------|--------------|-------------------|----------------|-------------|
| REBATE/ALW BAD DEBT STLM | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 01-60-6111 ADMIN SALARIES | 1,174,529 | 83,879.47 | 0.00 | 367,253.14 | 0.00 | 807,275.78 | 31.27 |
| 01-60-6112 OPERATIONS SALARIES | 1,417,672 | 118,870.23 | 0.00 | 445,445.55 | 0.00 | 972,226.51 | 31.42 |
| 01-60-6113 SUMMER INTERNS | 20,000 | 3,420.00 | 0.00 | 10,380.00 | 0.00 | 9,620.00 | 51.90 |
| 01-60-6116 ADMIN OVERTIME | 7,400 | 159.06 | 0.00 | 623.99 | 0.00 | 6,776.01 | 8.43 |
| 01-60-6117 OPERATIONS OVERTIME | 113,414 | 12,601.14 | 0.00 | 49,921.81 | 0.00 | 63,491.95 | 44.02 |
| 01-60-6121 PENSION | 325,502 | 38,137.39 | 0.00 | 104,988.72 | 0.00 | 220,513.34 | 32.25 |
| 01-60-6122 MEDICAL/LIFE BENEFITS | 488,930 | 23,592.96 | 0.00 | 98,218.12 | 0.00 | 390,711.88 | 20.09 |
| 01-60-6123 FEDERAL PAYROLL TAXES | 209,076 | 23,162.98 | 0.00 | 63,754.04 | 0.00 | 145,321.58 | 30.49 |
| 01-60-6128 STATE UNEMPLOYMENT | 22,800 | 0.00 | 0.00 | 329.22 | 0.00 | 22,470.78 | 1.44 |
| 01-60-6131 TRAVEL | 10,700 | 588.00 | 0.00 | 2,144.78 | 0.00 | 8,555.22 | 20.04 |
| 01-60-6132 TRAINING | 40,500 | 818.36 | 0.00 | 2,027.55 | 0.00 | 38,472.45 | 5.01 |
| 01-60-6133.01 CONFERENCES | 21,800 | 313.80 | 0.00 | 6,445.80 | 0.00 | 15,354.20 | 29.57 |
| 01-60-6191 OTHER PERSONNEL COSTS | 30,300 | 415.00 | 0.00 | 978.00 | 0.00 | 29,322.00 | 3.23 |
| TOTAL PERSONNEL SERVICES | 3,882,622 | 305,958.39 | 0.00 | 1,152,510.72 | 0.00 | 2,730,111.70 | 29.68 |
| CONTRACT SERVICES | | | | | | | |
| 01-60-6210 WATER CONSERVATION PROGRAM | 20,000 | 9,078.94 | 0.00 | 9,138.93 | 0.00 | 10,861.07 | 45.69 |
| 01-60-6233 TRUST SERVICES & BANK CHARGE | 61,000 | 3,364.76 | 0.00 | 14,307.55 | 0.00 | 46,692.45 | 23.46 |
| 01-60-6251 LEGAL SERVICES- GENERAL | 200,000 | 940.00 | 0.00 | 15,692.06 | 0.00 | 184,307.94 | 7.85 |
| 01-60-6252 BOND COUNSEL | 20,000 | 0.00 | 0.00 | 0.00 | 0.00 | 20,000.00 | 0.00 |
| 01-60-6253 LEGAL SERVICES- SPECIAL | 50,000 | 0.00 | 0.00 | 3,705.00 | 0.00 | 46,295.00 | 7.41 |
| 01-60-6258 LEGAL NOTICES | 28,000 | 0.00 | 0.00 | 3,962.00 | 0.00 | 24,038.00 | 14.15 |
| 01-60-6260 AUDIT SERVICES | 45,000 | 15,000.00 | 0.00 | 43,500.00 | 0.00 | 1,500.00 | 96.67 |
| 01-60-6280 CONSULTING SERVICES | 140,000 | 3,615.00 | 0.00 | 24,469.00 | 0.00 | 115,531.00 | 17.48 |
| 01-60-6290 CONTRACTUAL SERVICES | 359,300 | 12,571.06 | 0.00 | 67,832.69 | 0.00 | 291,467.39 | 18.88 |
| TOTAL CONTRACT SERVICES | 923,300 | 44,569.76 | 0.00 | 182,607.23 | 0.00 | 740,692.85 | 19.78 |
| INSURANCE | | | | | | | |
| 01-60-6411 GENERAL LIABILITY INSURANCE | 57,500 | 3,784.86 | 0.00 | 15,139.44 | 0.00 | 42,360.56 | 26.33 |
| 01-60-6412 PUBLIC OFFICIAL LIABILITY | 25,000 | 1,479.84 | 0.00 | 5,919.44 | 0.00 | 19,080.56 | 23.68 |
| 01-60-6415 WORKER'S COMPENSATION | 84,000 | 6,683.00 | 0.00 | 26,732.00 | 0.00 | 57,268.00 | 31.82 |
| 01-60-6416 EXCESS LIABILITY COVERAGE | 35,000 | 2,734.25 | 0.00 | 10,937.00 | 0.00 | 24,063.00 | 31.25 |
| 01-60-6421 PROPERTY INSURANCE | 355,000 | 28,761.22 | 0.00 | 115,044.88 | 0.00 | 239,955.12 | 32.41 |
| 01-60-6422 AUTOMOBILE INSURANCE | 15,000 | 1,037.25 | 0.00 | 4,149.00 | 0.00 | 10,851.00 | 27.66 |
| 01-60-6491 SELF INSURANCE PROPERTY | 50,000 | 0.00 | 0.00 | 0.00 | 0.00 | 50,000.00 | 0.00 |
| TOTAL INSURANCE | 621,500 | 44,480.42 | 0.00 | 177,921.76 | 0.00 | 443,578.24 | 28.63 |
| OPERATIONAL SUPPORT SRVS | | | | | | | |
| 01-60-6512 GENERATOR DIESEL FUEL | 157,500 | 0.00 | 0.00 | 0.00 | 0.00 | 157,500.00 | 0.00 |
| 01-60-6513 NATURAL GAS | 40,000 | 353.29 | 0.00 | 193.75 | 0.00 | 39,806.25 | 0.48 |
| 01-60-6514.01 TELEPHONE | 38,040 | 5,317.12 | 0.00 | 1,047.62 | 0.00 | 36,992.38 | 2.75 |
| 01-60-6514.02 CELL PHONE & CORR. TELEMETRY | 31,300 | 1,617.93 | 0.00 | 7,543.13 | 0.00 | 23,756.87 | 24.10 |
| 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 | 5,500 | 0.00 | 0.00 | 480.00 | 0.00 | 5,020.00 | 8.73 |
| 01-60-6521 OFFICE SUPPLIES | 30,180 | 1,502.55 | 0.00 | 5,696.48 | 0.00 | 24,483.52 | 18.88 |

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

01 -WATER FUND
OPERATIONS

% OF YEAR COMPLETED: 33.33

| DEPARTMENTAL EXPENDITURES | CURRENT BUDGET | CURRENT PERIOD | PRIOR YEAR PO ADJUST. | Y-T-D ACTUAL | Y-T-D ENCUMBRANCE | BUDGET BALANCE | % OF BUDGET |
|---|----------------|----------------|-----------------------|---------------|-------------------|----------------|-------------|
| 01-60-6522 BOOKS & PUBLICATIONS | 3,363 | 32.31 | 0.00 | 93.49 | 0.00 | 3,269.51 | 2.78 |
| 01-60-6531 PRINTING- GENERAL | 12,650 | 0.00 | 0.00 | 253.55 | 0.00 | 12,396.45 | 2.00 |
| 01-60-6532 POSTAGE & DELIVERY | 10,500 | 347.18 | 0.00 | 1,171.87 | 0.00 | 9,328.13 | 11.16 |
| 01-60-6540 PROFESSIONAL DUES | 16,730 | 170.00 | 0.00 | 2,745.00 | 0.00 | 13,985.00 | 16.41 |
| 01-60-6550 REPAIRS & MAINT- OFFICE EQUI | 13,320 | 309.32 | 0.00 | 1,682.51 | 0.00 | 11,637.49 | 12.63 |
| 01-60-6560 REPAIRS & MAINT- BLDGS & GRN | 210,340 | 7,512.35 | 0.00 | 44,990.69 | 0.00 | 165,349.31 | 21.39 |
| 01-60-6580 COMPUTER SOFTWARE | 35,200 | 0.00 | 0.00 | 0.00 | 0.00 | 35,200.00 | 0.00 |
| 01-60-6590 COMPUTER/SOFTWARE MAINTENANCE | 86,445 | 3,889.08 | 0.00 | 8,808.27 | 0.00 | 77,636.73 | 10.19 |
| 01-60-6591 OTHER ADMINISTRATIVE EXPENSE | 14,900 | 96.53 | 0.00 | 350.73 | 0.00 | 14,549.27 | 2.35 |
| TOTAL OPERATIONAL SUPPORT SRVS | 714,968 | 10,513.42 | 0.00 | 75,057.09 | 0.00 | 639,910.91 | 10.50 |
| WATER OPERATION | | | | | | | |
| 01-60-6611.01 WATER BILLING | 84,499,079 | 8,903,331.36 | 0.00 | 31,140,423.16 | 0.00 | 53,358,655.84 | 36.85 |
| 01-60-6611.02 ELECTRICITY | 1,400,000 | 95,000.00 | 0.00 | 413,784.48 | 0.00 | 986,215.52 | 29.56 |
| 01-60-6611.03 OPERATIONS & MAINTENANCE | 420,000 | 34,562.54 | 0.00 | 107,010.95 | 0.00 | 312,989.05 | 25.48 |
| 01-60-6612.01 PUMP STATION | 2,400,000 | 168,300.77 | 0.00 | 583,185.26 | 0.00 | 1,816,814.74 | 24.30 |
| 01-60-6612.02 METER STATION, ROV, TANK SITE | 117,000 | 5,028.96 | 0.00 | 20,944.21 | 0.00 | 96,055.79 | 17.90 |
| 01-60-6613 WATER CHEMICALS | 25,200 | 0.00 | 0.00 | 2,399.76 | 0.00 | 22,800.24 | 9.52 |
| 01-60-6614 WATER TESTING | 20,400 | 1,084.47 | 0.00 | 4,634.86 | 0.00 | 15,765.14 | 22.72 |
| 01-60-6621 PUMPING SERVICES | 271,800 | 33.36 | 0.00 | 4,302.86 | 0.00 | 267,497.14 | 1.58 |
| 01-60-6623 METER TESTING & REPAIRS | 117,400 | 13,065.53 | 0.00 | 50,574.29 | 0.00 | 66,825.71 | 43.08 |
| 01-60-6624 SCADA / INSTRUMENTATION | 88,650 | 685.75 | 0.00 | 10,243.30 | 0.00 | 78,406.70 | 11.55 |
| 01-60-6625 EQUIPMENT RENTAL | 11,700 | 0.00 | 0.00 | 133.00 | 0.00 | 11,567.00 | 1.14 |
| 01-60-6626 UNIFORMS | 34,000 | 944.18 | 0.00 | 4,322.99 | 0.00 | 29,677.01 | 12.71 |
| 01-60-6627 SAFETY | 48,950 | 5,886.06 | 0.00 | 14,726.59 | 0.00 | 34,223.41 | 30.08 |
| 01-60-6631 PIPELINE REPAIRS | 450,000 | 0.00 | 0.00 | 33,844.17 | 0.00 | 416,155.83 | 7.52 |
| 01-60-6632 COR TESTING & MITIGATION | 39,000 | 0.00 | 0.00 | 0.00 | 0.00 | 39,000.00 | 0.00 |
| 01-60-6633 REMOTE FACILITIES MAINTENANCE | 161,600 | 5,169.72 | 0.00 | 13,751.68 | 0.00 | 147,848.32 | 8.51 |
| 01-60-6634 PLAN REVIEW- PIPELINE CONFLI | 73,675 | 478.80 | 0.00 | 20,036.96 | 0.00 | 53,638.04 | 27.20 |
| 01-60-6637 PIPELINE SUPPLIES | 74,500 | 46,211.54 | 0.00 | 61,738.01 | 0.00 | 12,761.99 | 82.87 |
| 01-60-6640 MACHINERY & EQUIP- NON CAP | 32,250 | 0.00 | 0.00 | 791.75 | 0.00 | 31,458.25 | 2.46 |
| 01-60-6641 REPAIRS & MAINT- VEHICLES | 39,500 | 4,409.63 | 0.00 | 7,291.90 | 0.00 | 32,208.10 | 18.46 |
| 01-60-6642 FUEL- VEHICLES | 40,000 | 2,424.17 | 0.00 | 7,394.21 | 0.00 | 32,605.79 | 18.49 |
| 01-60-6643 LICENSES- VEHICLES | 1,850 | 0.00 | 0.00 | 0.00 | 0.00 | 1,850.00 | 0.00 |
| TOTAL WATER OPERATION | 90,366,554 | 9,286,616.84 | 0.00 | 32,501,534.39 | 0.00 | 57,865,019.61 | 35.97 |
| BOND INTEREST | | | | | | | |
| 01-60-6722 BOND INTEREST- REV BONDS | 1,022,000 | 69,638.53 | 0.00 | 284,256.51 | 0.00 | 737,743.49 | 27.81 |
| 01-60-6723 NOTE INTEREST - DEBT CERT. | 950,000 | 19,499.00 | 0.00 | 95,400.73 | 0.00 | 854,599.27 | 10.04 |
| 01-60-6724 INTEREST EXPENSE | 2,100 | 145.78 | 0.00 | 604.37 | 0.00 | 1,495.63 | 28.78 |
| TOTAL BOND INTEREST | 1,974,100 | 89,283.31 | 0.00 | 380,261.61 | 0.00 | 1,593,838.39 | 19.26 |
| 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 | 23,250 | 0.00 | 0.00 | 14,975.00 | 0.00 | 8,275.00 | 64.41 |
| TOTAL LAND & LAND RIGHTS | 24,250 | 0.00 | 0.00 | 14,975.00 | 0.00 | 9,275.00 | 61.75 |

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

01 -WATER FUND
 OPERATIONS

% OF YEAR COMPLETED: 33.33

| 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 | 26,700 | 0.00 | 0.00 | 2,509.56 | 0.00 | 24,190.44 | 9.40 |
| 01-60-6860 VEHICLES | 40,000 | 0.00 | 0.00 | 0.00 | 0.00 | 40,000.00 | 0.00 |
| 01-60-6868 CAPITALIZED VEHICLE PURCHASES (| 40,000) | 0.00 | 0.00 | 0.00 | 0.00 | 40,000.00) | 0.00 |
| 01-60-6920 DEPRECIATION- TRANS MAINS | 4,565,000 | 378,977.25 | 0.00 | 1,515,909.02 | 0.00 | 3,049,090.98 | 33.21 |
| 01-60-6930 DEPRECIATION- BUILDINGS | 2,565,000 | 214,449.46 | 0.00 | 857,757.90 | 0.00 | 1,707,242.10 | 33.44 |
| 01-60-6940 DEPRECIATION-PUMPING EQUIPMENT | 695,000 | 57,620.77 | 0.00 | 230,483.10 | 0.00 | 464,516.90 | 33.16 |
| 01-60-6952 DEPRECIATION- OFFICE FURN & | 69,000 | 2,677.91 | 0.00 | 10,711.58 | 0.00 | 58,288.42 | 15.52 |
| 01-60-6960 DEPRECIATION- VEHICLES | 62,000 | 4,235.96 | 0.00 | 16,943.78 | 0.00 | 45,056.22 | 27.33 |
| TOTAL CAPITAL EQUIP/DEPREC | 7,982,700 | 657,961.35 | 0.00 | 2,634,314.94 | 0.00 | 5,348,385.06 | 33.00 |
| <u>CONSTRUCTION IN PROGRESS</u> | | | | | | | |
| 01-60-7112.01 DPC YORK MS-CONSTR | 247,471 | 3,140.00 | 0.00 | 10,040.00 | 0.00 | 237,431.00 | 4.06 |
| 01-60-7112.02 DPC YORK MS-ENG | 50,920 | 0.00 | 0.00 | 0.00 | 0.00 | 50,920.00 | 0.00 |
| 01-60-7701.01 TOB-7/11 COR PRVNT-CONST | 723,000 | 0.00 | 0.00 | 0.00 | 0.00 | 723,000.00 | 0.00 |
| 01-60-7702.01 TS-8/11 COR PRVNT-CONST | 35,000 | 0.00 | 0.00 | 23,250.00 | 0.00 | 11,750.00 | 66.43 |
| 01-60-7703.01 LAN UPGRADE - CONSTR | 60,000 | (1,421.00) | 0.00 | (706.88) | 0.00 | 60,706.88 | 1.18- |
| 01-60-7703.02 LAN UPGRADE - ENG | 0 | (891.00) | 0.00 | (891.00) | 0.00 | 891.00 | 0.00 |
| 01-60-7707.01 STANDPIPE PAINTING-CONSTR | 1,910,000 | 0.00 | 0.00 | 0.00 | 0.00 | 1,910,000.00 | 0.00 |
| 01-60-7707.02 STANDPIPE PAINTING - ENG | 30,000 | 0.00 | 0.00 | 0.00 | 0.00 | 30,000.00 | 0.00 |
| 01-60-7708.01 STANDPIPE MIXING SYSTEM-CONSTR | 1,800,000 | 0.00 | 0.00 | 0.00 | 0.00 | 1,800,000.00 | 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 |
| 01-60-7709.01 REPLACEMENT OF ROV 40-A | 287,000 | 0.00 | 0.00 | 0.00 | 0.00 | 287,000.00 | 0.00 |
| 01-60-7980 CAPITALIZED FIXED ASSETS | (5,193,391) | (828.00) | 0.00 | (31,692.12) | 0.00 | (5,161,698.88) | 0.61 |
| <u>CHGO CONSTR GRANT</u> | | | | | | | |
| <u>CONTINGENCY</u> | | | | | | | |
| <u>BOND PRINCIPAL</u> | | | | | | | |
| TOTAL OPERATIONS | 106,489,995 | 10,439,383.49 | 0.00 | 37,119,182.74 | 0.00 | 69,370,811.76 | 34.86 |
| TOTAL EXPENDITURES | 106,489,995 | 10,439,383.49 | 0.00 | 37,119,182.74 | 0.00 | 69,370,811.76 | 34.86 |

*** END OF REPORT ***

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

01 - WATER FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 33.33

| | 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 | 37,140,155 | 10,656,324.95 | 0.00 | 37,563,929.92 | 0.00 (| 423,775.23) | 101.14 |
| TAXES | 10,459,279 | 3,101,943.32 | 0.00 | 11,090,297.54 | 0.00 (| 631,018.47) | 106.03 |
| OTHER INCOME | 183,539 | 4,479.39 | 0.00 | 117,215.18 | 0.00 | 66,323.46 | 63.86 |
| TOTAL REVENUES | 47,782,972 | 13,762,747.66 | 0.00 | 48,771,442.64 | 0.00 (| 988,470.24) | 102.07 |
| ===== | | | | | | | |
| <u>EXPENDITURE SUMMARY</u> | | | | | | | |
| <u>OPERATIONS</u> | | | | | | | |
| PERSONNEL SERVICES | 1,271,422 | 305,958.39 | 0.00 | 1,152,510.72 | 0.00 | 118,911.47 | 90.65 |
| CONTRACT SERVICES | 337,767 | 44,569.76 | 0.00 | 182,607.23 | 0.00 | 155,159.41 | 54.06 |
| INSURANCE | 207,167 | 44,480.42 | 0.00 | 177,921.76 | 0.00 | 29,244.88 | 85.88 |
| OPERATIONAL SUPPORT SRVS | 238,323 | 10,513.42 | 0.00 | 75,057.09 | 0.00 | 163,265.63 | 31.49 |
| WATER OPERATION | 33,571,665 | 9,286,616.84 | 0.00 | 32,501,534.39 | 0.00 | 1,070,130.81 | 96.81 |
| BOND INTEREST | 658,033 | 89,283.31 | 0.00 | 380,261.61 | 0.00 | 277,771.67 | 57.79 |
| LAND & LAND RIGHTS | 17,583 | 0.00 | 0.00 | 14,975.00 | 0.00 | 2,608.32 | 85.17 |
| CAPITAL EQUIP/DEPREC | 2,660,900 | 657,961.35 | 0.00 | 2,634,314.94 | 0.00 | 26,584.98 | 99.00 |
| CONSTRUCTION IN PROGRESS | (0) | 0.00 | 0.00 | 0.00 | 0.00 (| 0.12) | 0.00 |
| TOTAL OPERATIONS | 38,962,860 | 10,439,383.49 | 0.00 | 37,119,182.74 | 0.00 | 1,843,677.05 | 95.27 |
| TOTAL EXPENDITURES | 38,962,860 | 10,439,383.49 | 0.00 | 37,119,182.74 | 0.00 | 1,843,677.05 | 95.27 |
| ===== | | | | | | | |
| REVENUE OVER/(UNDER) EXPENDITURES | 8,820,113 | 3,323,364.17 | 0.00 | 11,652,259.90 | 0.00 (| 2,832,147.29) | 132.11 |
| ===== | | | | | | | |

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

01 -WATER FUND

% OF YEAR COMPLETED: 33.33

| REVENUES | Y-T-D 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 | 33,616,831 | 9,768,967.20 | 0.00 | 34,066,878.56 | 0.00 (| 450,047.32) | 101.34 |
| 01-5112 O&M PAYMENTS- PRIVATE | 835,290 | 216,673.16 | 0.00 | 810,933.24 | 0.00 (| 24,357.25) | 97.08 |
| 01-5121 FIXED COST PAYMENTS- GOVT | 2,322,707 | 581,011.24 | 0.00 | 2,324,044.96 | 0.00 (| 1,337.47) | 100.06 |
| 01-5122 FIXED COST PAYMENTS-PRIVATE | 58,869 | 14,394.75 | 0.00 | 57,579.00 | 0.00 (| 1,289.75) | 97.81 |
| 01-5131 SUBSEQUENT CUSTOMER - GO | 108,933 | 27,086.79 | 0.00 | 108,347.16 | 0.00 (| 586.20) | 99.46 |
| 01-5132 SUBSEQUENT CUSTOMER - PRIVAT | 192,200 | 48,191.81 | 0.00 | 192,767.24 | 0.00 (| 567.24) | 100.30 |
| 01-5141 EMERGENCY WATER SERVICE- GOV | 5,323 | 0.00 | 0.00 | 3,379.76 | 0.00 (| 1,943.60) | 63.49 |
| TOTAL WATER SERVICE | 37,140,155 | 10,656,324.95 | 0.00 | 37,563,929.92 | 0.00 (| 423,775.23) | 101.14 |
| TAXES | | | | | | | |
| 01-5300.SALES TAXES - WATER REVENUE | 10,459,279 | 3,101,943.32 | 0.00 | 11,090,297.54 | 0.00 (| 631,018.47) | 106.03 |
| TOTAL TAXES | 10,459,279 | 3,101,943.32 | 0.00 | 11,090,297.54 | 0.00 (| 631,018.47) | 106.03 |
| OTHER INCOME | | | | | | | |
| 01-5810 INVESTMENT INCOME | 84,000 | 1,339.39 | 0.00 | 74,365.24 | 0.00 (| 9,634.76) | 88.53 |
| 01-5900 OTHER INCOME | 0 | 0.00 | 0.00 | 23,669.94 | 0.00 (| 23,669.94) | 0.00 |
| 01-5920 CONTRIBUTIONS | 99,539 | 3,140.00 | 0.00 | 19,180.00 | 0.00 (| 80,358.64) | 19.27 |
| TOTAL OTHER INCOME | 183,539 | 4,479.39 | 0.00 | 117,215.18 | 0.00 (| 66,323.46) | 63.86 |
| ** TOTAL REVENUES ** | 47,782,972 | 13,762,747.66 | 0.00 | 48,771,442.64 | 0.00 (| 988,470.24) | 102.07 |
| | ===== | ===== | ===== | ===== | ===== | ===== | ===== |

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

01 -WATER FUND
OPERATIONS

% OF YEAR COMPLETED: 33.33

| DEPARTMENTAL EXPENDITURES | Y-T-D BUDGET | CURRENT PERIOD | PRIOR YEAR PO ADJUST. | Y-T-D ACTUAL | Y-T-D ENCUMBRANCE | BUDGET BALANCE | % OF BUDGET |
|--|------------------|-------------------|--------------------------|---------------------|----------------------|-------------------|----------------|
| REBATE/ALW BAD DEBT STLM | | | | | | | |
| PERSONNEL SERVICES | | | | | | | |
| 01-60-6111 ADMIN SALARIES | 398,400 | 83,879.47 | 0.00 | 367,253.14 | 0.00 | 31,147.07 | 92.18 |
| 01-60-6112 OPERATIONS SALARIES | 478,606 | 118,870.23 | 0.00 | 445,445.55 | 0.00 | 33,160.53 | 93.07 |
| 01-60-6113 SUMMER INTERNS | 15,000 | 3,420.00 | 0.00 | 10,380.00 | 0.00 | 4,620.00 | 69.20 |
| 01-60-6116 ADMIN OVERTIME | 2,467 | 159.06 | 0.00 | 623.99 | 0.00 | 1,842.65 | 25.30 |
| 01-60-6117 OPERATIONS OVERTIME | 47,123 | 12,601.14 | 0.00 | 49,921.81 | 0.00 | 2,798.39 | 105.94 |
| 01-60-6121 PENSION | 108,501 | 38,137.39 | 0.00 | 104,988.72 | 0.00 | 3,511.98 | 96.76 |
| 01-60-6122 MEDICAL/LIFE BENEFITS | 116,000 | 23,592.96 | 0.00 | 98,218.12 | 0.00 | 17,781.88 | 84.67 |
| 01-60-6123 FEDERAL PAYROLL TAXES | 69,692 | 23,162.98 | 0.00 | 63,754.04 | 0.00 | 5,937.82 | 91.48 |
| 01-60-6128 STATE UNEMPLOYMENT | 1,200 | 0.00 | 0.00 | 329.22 | 0.00 | 870.78 | 27.44 |
| 01-60-6131 TRAVEL | 3,567 | 588.00 | 0.00 | 2,144.78 | 0.00 | 1,421.86 | 60.13 |
| 01-60-6132 TRAINING | 13,500 | 818.36 | 0.00 | 2,027.55 | 0.00 | 11,472.45 | 15.02 |
| 01-60-6133.01 CONFERENCES | 7,267 | 313.80 | 0.00 | 6,445.80 | 0.00 | 820.84 | 88.70 |
| 01-60-6191 OTHER PERSONNEL COSTS | 10,100 | 415.00 | 0.00 | 978.00 | 0.00 | 9,122.00 | 9.68 |
| TOTAL PERSONNEL SERVICES | 1,271,422 | 305,958.39 | 0.00 | 1,152,510.72 | 0.00 | 118,911.47 | 90.65 |
| CONTRACT SERVICES | | | | | | | |
| 01-60-6210 WATER CONSERVATION PROGRAM | 6,667 | 9,078.94 | 0.00 | 9,138.93 | 0.00 | 2,472.29 | 137.08 |
| 01-60-6233 TRUST SERVICES & BANK CHARGE | 20,333 | 3,364.76 | 0.00 | 14,307.55 | 0.00 | 6,025.81 | 70.36 |
| 01-60-6251 LEGAL SERVICES- GENERAL | 66,667 | 940.00 | 0.00 | 15,692.06 | 0.00 | 50,974.58 | 23.54 |
| 01-60-6252 BOND COUNSEL | 6,667 | 0.00 | 0.00 | 0.00 | 0.00 | 6,666.64 | 0.00 |
| 01-60-6253 LEGAL SERVICES- SPECIAL | 16,667 | 0.00 | 0.00 | 3,705.00 | 0.00 | 12,961.64 | 22.23 |
| 01-60-6258 LEGAL NOTICES | 9,333 | 0.00 | 0.00 | 3,962.00 | 0.00 | 5,371.36 | 42.45 |
| 01-60-6260 AUDIT SERVICES | 45,000 | 15,000.00 | 0.00 | 43,500.00 | 0.00 | 1,500.00 | 96.67 |
| 01-60-6280 CONSULTING SERVICES | 46,667 | 3,615.00 | 0.00 | 24,469.00 | 0.00 | 22,197.64 | 52.43 |
| 01-60-6290 CONTRACTUAL SERVICES | 119,767 | 12,571.06 | 0.00 | 67,832.69 | 0.00 | 51,934.03 | 56.64 |
| TOTAL CONTRACT SERVICES | 337,767 | 44,569.76 | 0.00 | 182,607.23 | 0.00 | 155,159.41 | 54.06 |
| INSURANCE | | | | | | | |
| 01-60-6411 GENERAL LIABILITY INSURANCE | 19,167 | 3,784.86 | 0.00 | 15,139.44 | 0.00 | 4,027.20 | 78.99 |
| 01-60-6412 PUBLIC OFFICIAL LIABILITY | 8,333 | 1,479.84 | 0.00 | 5,919.44 | 0.00 | 2,413.92 | 71.03 |
| 01-60-6415 WORKER'S COMPENSATION | 28,000 | 6,683.00 | 0.00 | 26,732.00 | 0.00 | 1,268.00 | 95.47 |
| 01-60-6416 EXCESS LIABILITY COVERAGE | 11,667 | 2,734.25 | 0.00 | 10,937.00 | 0.00 | 729.64 | 93.75 |
| 01-60-6421 PROPERTY INSURANCE | 118,333 | 28,761.22 | 0.00 | 115,044.88 | 0.00 | 3,288.48 | 97.22 |
| 01-60-6422 AUTOMOBILE INSURANCE | 5,000 | 1,037.25 | 0.00 | 4,149.00 | 0.00 | 851.00 | 82.98 |
| 01-60-6491 SELF INSURANCE PROPERTY | 16,667 | 0.00 | 0.00 | 0.00 | 0.00 | 16,666.64 | 0.00 |
| TOTAL INSURANCE | 207,167 | 44,480.42 | 0.00 | 177,921.76 | 0.00 | 29,244.88 | 85.88 |
| OPERATIONAL SUPPORT SRVS | | | | | | | |
| 01-60-6512 GENERATOR DIESEL FUEL | 52,500 | 0.00 | 0.00 | 0.00 | 0.00 | 52,500.00 | 0.00 |
| 01-60-6513 NATURAL GAS | 13,333 | 353.29 | 0.00 | 193.75 | 0.00 | 13,139.61 | 1.45 |
| 01-60-6514.01 TELEPHONE | 12,680 | 5,317.12 | 0.00 | 1,047.62 | 0.00 | 11,632.38 | 8.26 |
| 01-60-6514.02 CELL PHONE & CORR. TELEMETRY | 10,433 | 1,617.93 | 0.00 | 7,543.13 | 0.00 | 2,890.23 | 72.30 |
| 01-60-6514.03 RADIOS | 3,000 | 0.00 | 0.00 | 0.00 | 0.00 | 3,000.00 | 0.00 |
| 01-60-6514.04 REPAIRS & EQUIPMENT | 1,833 | 0.00 | 0.00 | 480.00 | 0.00 | 1,353.36 | 26.18 |
| 01-60-6521 OFFICE SUPPLIES | 10,060 | 1,502.55 | 0.00 | 5,696.48 | 0.00 | 4,363.52 | 56.63 |

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

01 -WATER FUND
 OPERATIONS

% OF YEAR COMPLETED: 33.33

| DEPARTMENTAL EXPENDITURES | Y-T-D BUDGET | CURRENT PERIOD | PRIOR YEAR PO ADJUST. | Y-T-D ACTUAL | Y-T-D ENCUMBRANCE | BUDGET BALANCE | % OF BUDGET |
|---|-----------------|-------------------|--------------------------|-----------------|----------------------|-------------------|----------------|
| 01-60-6522 BOOKS & PUBLICATIONS | 1,121 | 32.31 | 0.00 | 93.49 | 0.00 | 1,027.51 | 8.34 |
| 01-60-6531 PRINTING- GENERAL | 4,217 | 0.00 | 0.00 | 253.55 | 0.00 | 3,963.09 | 6.01 |
| 01-60-6532 POSTAGE & DELIVERY | 3,500 | 347.18 | 0.00 | 1,171.87 | 0.00 | 2,328.13 | 33.48 |
| 01-60-6540 PROFESSIONAL DUES | 5,577 | 170.00 | 0.00 | 2,745.00 | 0.00 | 2,831.64 | 49.22 |
| 01-60-6550 REPAIRS & MAINT- OFFICE EQUI | 4,440 | 309.32 | 0.00 | 1,682.51 | 0.00 | 2,757.49 | 37.89 |
| 01-60-6560 REPAIRS & MAINT- BLDGS & GRN | 70,113 | 7,512.35 | 0.00 | 44,990.69 | 0.00 | 25,122.67 | 64.17 |
| 01-60-6580 COMPUTER SOFTWARE | 11,733 | 0.00 | 0.00 | 0.00 | 0.00 | 11,733.36 | 0.00 |
| 01-60-6590 COMPUTER/SOFTWARE MAINTENANCE | 28,815 | 3,889.08 | 0.00 | 8,808.27 | 0.00 | 20,006.73 | 30.57 |
| 01-60-6591 OTHER ADMINISTRATIVE EXPENSE | 4,967 | 96.53 | 0.00 | 350.73 | 0.00 | 4,615.91 | 7.06 |
| TOTAL OPERATIONAL SUPPORT SRVS | 238,323 | 10,513.42 | 0.00 | 75,057.09 | 0.00 | 163,265.63 | 31.49 |
| WATER OPERATION | | | | | | | |
| 01-60-6611.01 WATER BILLING | 31,534,127 | 8,903,331.36 | 0.00 | 31,140,423.16 | 0.00 | 393,703.64 | 98.75 |
| 01-60-6611.02 ELECTRICITY | 548,380 | 95,000.00 | 0.00 | 413,784.48 | 0.00 | 134,595.52 | 75.46 |
| 01-60-6611.03 OPERATIONS & MAINTENANCE | 140,000 | 34,562.54 | 0.00 | 107,010.95 | 0.00 | 32,989.05 | 76.44 |
| 01-60-6612.01 PUMP STATION | 800,000 | 168,300.77 | 0.00 | 583,185.26 | 0.00 | 216,814.74 | 72.90 |
| 01-60-6612.02 METER STATION, ROV, TANK SITE | 39,000 | 5,028.96 | 0.00 | 20,944.21 | 0.00 | 18,055.79 | 53.70 |
| 01-60-6613 WATER CHEMICALS | 8,400 | 0.00 | 0.00 | 2,399.76 | 0.00 | 6,000.24 | 28.57 |
| 01-60-6614 WATER TESTING | 6,800 | 1,084.47 | 0.00 | 4,634.86 | 0.00 | 2,165.14 | 68.16 |
| 01-60-6621 PUMPING SERVICES | 90,600 | 33.36 | 0.00 | 4,302.86 | 0.00 | 86,297.14 | 4.75 |
| 01-60-6623 METER TESTING & REPAIRS | 39,133 | 13,065.53 | 0.00 | 50,574.29 | 0.00 | 11,440.93 | 129.24 |
| 01-60-6624 SCADA / INSTRUMENTATION | 29,550 | 685.75 | 0.00 | 10,243.30 | 0.00 | 19,306.70 | 34.66 |
| 01-60-6625 EQUIPMENT RENTAL | 3,900 | 0.00 | 0.00 | 133.00 | 0.00 | 3,767.00 | 3.41 |
| 01-60-6626 UNIFORMS | 11,333 | 944.18 | 0.00 | 4,322.99 | 0.00 | 7,010.37 | 38.14 |
| 01-60-6627 SAFETY | 16,317 | 5,886.06 | 0.00 | 14,726.59 | 0.00 | 1,590.05 | 90.26 |
| 01-60-6631 PIPELINE REPAIRS | 150,000 | 0.00 | 0.00 | 33,844.17 | 0.00 | 116,155.83 | 22.56 |
| 01-60-6632 COR TESTING & MITIGATION | 13,000 | 0.00 | 0.00 | 0.00 | 0.00 | 13,000.00 | 0.00 |
| 01-60-6633 REMOTE FACILITIES MAINTENANCE | 53,867 | 5,169.72 | 0.00 | 13,751.68 | 0.00 | 40,114.96 | 25.53 |
| 01-60-6634 PLAN REVIEW- PIPELINE CONFLI | 24,558 | 478.80 | 0.00 | 20,036.96 | 0.00 | 4,521.40 | 81.59 |
| 01-60-6637 PIPELINE SUPPLIES | 24,833 | 46,211.54 | 0.00 | 61,738.01 | 0.00 | 36,904.65 | 248.61 |
| 01-60-6640 MACHINERY & EQUIP- NON CAP | 10,750 | 0.00 | 0.00 | 791.75 | 0.00 | 9,958.25 | 7.37 |
| 01-60-6641 REPAIRS & MAINT- VEHICLES | 13,167 | 4,409.63 | 0.00 | 7,291.90 | 0.00 | 5,874.74 | 55.38 |
| 01-60-6642 FUEL- VEHICLES | 13,333 | 2,424.17 | 0.00 | 7,394.21 | 0.00 | 5,939.15 | 55.46 |
| 01-60-6643 LICENSES- VEHICLES | 617 | 0.00 | 0.00 | 0.00 | 0.00 | 616.68 | 0.00 |
| TOTAL WATER OPERATION | 33,571,665 | 9,286,616.84 | 0.00 | 32,501,534.39 | 0.00 | 1,070,130.81 | 96.81 |
| BOND INTEREST | | | | | | | |
| 01-60-6722 BOND INTEREST- REV BONDS | 340,667 | 69,638.53 | 0.00 | 284,256.51 | 0.00 | 56,410.13 | 83.44 |
| 01-60-6723 NOTE INTEREST - DEBT CERT. | 316,667 | 19,499.00 | 0.00 | 95,400.73 | 0.00 | 221,265.91 | 30.13 |
| 01-60-6724 INTEREST EXPENSE | 700 | 145.78 | 0.00 | 604.37 | 0.00 | 95.63 | 86.34 |
| TOTAL BOND INTEREST | 658,033 | 89,283.31 | 0.00 | 380,261.61 | 0.00 | 277,771.67 | 57.79 |
| LAND & LAND RIGHTS | | | | | | | |
| 01-60-6810 LEASES | 333 | 0.00 | 0.00 | 0.00 | 0.00 | 333.32 | 0.00 |
| 01-60-6820 PERMITS & FEES | 17,250 | 0.00 | 0.00 | 14,975.00 | 0.00 | 2,275.00 | 86.81 |
| TOTAL LAND & LAND RIGHTS | 17,583 | 0.00 | 0.00 | 14,975.00 | 0.00 | 2,608.32 | 85.17 |

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

01 -WATER FUND
 OPERATIONS

% OF YEAR COMPLETED: 33.33

| 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 | 8,900 | 0.00 | 0.00 | 2,509.56 | 0.00 | 6,390.44 | 28.20 |
| 01-60-6860 VEHICLES | 13,333 | 0.00 | 0.00 | 0.00 | 0.00 | 13,333.36 | 0.00 |
| 01-60-6868 CAPITALIZED VEHICLE PURCHASES (| 13,333) | 0.00 | 0.00 | 0.00 | 0.00 | 13,333.36) | 0.00 |
| 01-60-6920 DEPRECIATION- TRANS MAINS | 1,521,667 | 378,977.25 | 0.00 | 1,515,909.02 | 0.00 | 5,757.62 | 99.62 |
| 01-60-6930 DEPRECIATION- BUILDINGS | 855,000 | 214,449.46 | 0.00 | 857,757.90 | 0.00 | 2,757.90) | 100.32 |
| 01-60-6940 DEPRECIATION-PUMPING EQUIPMENT | 231,667 | 57,620.77 | 0.00 | 230,483.10 | 0.00 | 1,183.54 | 99.49 |
| 01-60-6952 DEPRECIATION- OFFICE FURN & | 23,000 | 2,677.91 | 0.00 | 10,711.58 | 0.00 | 12,288.42 | 46.57 |
| 01-60-6960 DEPRECIATION- VEHICLES | 20,667 | 4,235.96 | 0.00 | 16,943.78 | 0.00 | 3,722.86 | 81.99 |
| TOTAL CAPITAL EQUIP/DEPREC | 2,660,900 | 657,961.35 | 0.00 | 2,634,314.94 | 0.00 | 26,584.98 | 99.00 |
| <u>CONSTRUCTION IN PROGRESS</u> | | | | | | | |
| 01-60-7112.01 DPC YORK MS-CONSTR | 82,490 | 3,140.00 | 0.00 | 10,040.00 | 0.00 | 72,450.32 | 12.17 |
| 01-60-7112.02 DPC YORK MS-ENG | 16,973 | 0.00 | 0.00 | 0.00 | 0.00 | 16,973.32 | 0.00 |
| 01-60-7701.01 TOB-7/11 COR PRVNT-CONST | 241,000 | 0.00 | 0.00 | 0.00 | 0.00 | 241,000.00 | 0.00 |
| 01-60-7702.01 TS-8/11 COR PRVNT-CONST | 11,667 | 0.00 | 0.00 | 23,250.00 | 0.00 | 11,583.36) | 199.29 |
| 01-60-7703.01 LAN UPGRADE - CONSTR | 20,000 | 1,421.00) | 0.00 | 706.88) | 0.00 | 20,706.88 | 3.53- |
| 01-60-7703.02 LAN UPGRADE - ENG | 0 | 891.00) | 0.00 | 891.00) | 0.00 | 891.00 | 0.00 |
| 01-60-7707.01 STANDPIPE PAINTING-CONSTR | 636,667 | 0.00 | 0.00 | 0.00 | 0.00 | 636,666.64 | 0.00 |
| 01-60-7707.02 STANDPIPE PAINTING - ENG | 10,000 | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 0.00 |
| 01-60-7708.01 STANDPIPE MIXING SYSTEM-CONSTR | 600,000 | 0.00 | 0.00 | 0.00 | 0.00 | 600,000.00 | 0.00 |
| 01-60-7708.02 STANDPIPE MIXING SYSTEM - ENG | 16,667 | 0.00 | 0.00 | 0.00 | 0.00 | 16,666.68 | 0.00 |
| 01-60-7709.01 REPLACEMENT OF ROV 40-A | 95,667 | 0.00 | 0.00 | 0.00 | 0.00 | 95,666.64 | 0.00 |
| 01-60-7980 CAPITALIZED FIXED ASSETS | (1,731,130) | (828.00) | 0.00 | (31,692.12) | 0.00 | (1,699,438.24) | 1.83 |
| TOTAL CONSTRUCTION IN PROGRESS | (0) | 0.00 | 0.00 | 0.00 | 0.00 | (0.12) | 0.00 |
| <u>CHGO CONSTR GRANT</u> | | | | | | | |
| <u>CONTINGENCY</u> | | | | | | | |
| <u>BOND PRINCIPAL</u> | | | | | | | |
| TOTAL OPERATIONS | 38,962,860 | 10,439,383.49 | 0.00 | 37,119,182.74 | 0.00 | 1,843,677.05 | 95.27 |
| TOTAL EXPENDITURES | 38,962,860 | 10,439,383.49 | 0.00 | 37,119,182.74 | 0.00 | 1,843,677.05 | 95.27 |

*** END OF REPORT ***