



DuPage Water Commission

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

AGENDA FINANCE COMMITTEE

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

600 EAST BUTTERFIELD ROAD
ELMHURST, IL 60126

COMMITTEE MEMBERS

P. Suess, Chair

C. Janc

J. Pruyn

D. Russo

J. Zay

- I. Roll Call
- II. Approval of Minutes for Regular Committee Meeting of November 21, 2013
Finance Committee of the DuPage Water Commission
- III. Approval of Reconciliations
- IV. Treasurer's Report – November 2013
- V. Financial Statements – November 2013
- VI. Discussion regarding Investment Policy and Reserve Accounts
- VII. Election of Interest Period under Northern Trust Certificate of Debt
- VIII. Accounts Payable
- IX. Other
- X. Adjournment

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**MINUTES OF A MEETING OF THE
FINANCE COMMITTEE
OF THE DUPAGE WATER COMMISSION
HELD ON THURSDAY, NOVEMBER 21, 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, D. Russo, and J. Zay (arrived at 6:12 P.M.)

Committee members absent: P. Suess

Non-Committee members in attendance: None

Also in attendance: J. Spatz, C. Peterson, T. McGhee, D. Ellsworth and representatives from PFM and Nugent Consulting

Minutes

Commissioner Janc moved to approve the Minutes of the Regular Committee Meeting of October 17, 2013 of the Finance Committee. Seconded by Commissioner Russo and unanimously approved by a Voice Vote.

All voted aye. Motion carried.

Approval of Reconciliations

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

Treasurer's Report – October 2013

Treasurer Ellsworth provided the Committee with a summary of the October Treasurer's Report. He noted on page 1 of the report that cash and investments increased slightly from last month to \$68.5M.

Treasurer Ellsworth discussed the detailed investment schedules, individual account balances and market yield. Market yield on the portfolio increased to 48 basis points. He stated that the fair value of the investment portfolio is \$100,400 below amortized cost.

Treasurer Ellsworth noted that on the Statement of Cash Flows the year to date cash and investments has increased by \$3.5M. He stated that all targeted reserve levels were met or exceeded targets. Treasurer Ellsworth finally noted that outstanding debt now totals \$53M, a decline of \$1.2M from last month.

Financial Statements – October 2013

Financial Administrator Peterson provided the Committee with a summary of the October Financial Statements. She noted that water sales remained slightly ahead of seasonal budgeted expectations.

Sales Tax collections were approximately 3.5% higher than October 2012. Cumulatively Sales Tax collections were approximately \$871,000 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 although cash balances are down slightly compared to prior year by \$6.1M, but approximately \$7.2M was being held for principal and interest payments at October 31, 2012 compared to just over \$1M at October 31, 2013.

R-30-13

General Manager Spatz noted the Committee's desire to be conservative while making debt payments when recommending the \$7M payment. He then stated that the balance of the reserves are higher as of October 31, 2013 than they were at July 31, 2013 when a \$5M debt payment was recommended and authorized.

Chairman Zay 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 Russo and unanimously approved by a Voice Vote.

All voted aye. Motion carried.

Property and Liability Insurance

General Manager Spatz and Commissioner Pruyn discussed and reviewed the replacement coverage policy briefly. Chairman Zay and General Manager Spatz recommended reviewing with the City of Chicago the insurance coverage on the Lexington properties once title has been transferred.

General Manager Spatz and Mr. McGhee left the meeting at 6:21 P.M. and 6:22 P.M., respectively.

Workers' Compensation and Employer's Liability Insurance

Michael Nugent from Nugent Consulting discussed the reasons for the Commission to maintain coverage through the Illinois Public Risk Fund. He also noted that the coverage has performed well for the Commission over the past few years and premiums have remained fairly stable.

The overall policy only increased slightly and the amount to be recommended to the Board is \$81,000 to account for a full years cost.

Commissioner Russo moved to recommend approval of the Workers' Compensation Insurance coverage through the Illinois Public Risk Fund to the General Board. Seconded by Commissioner Janc and unanimously approved by a Voice Vote.

All voted aye. Motion carried.

Election of Interest Period under Northern Trust Certificate of Debt

Financial Administrator Peterson stated that the Libor rate for one month is just below 0.17%, down slightly from last month.

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

All voted aye. Motion carried.

Chairman Zay left the meeting at 6:26 P.M.

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. Commissioner Russo asked for further detail on the impact of lengthening the duration of the investments in the various accounts. It was decided that further discussions regarding account balances and the investment policy would be scheduled for upcoming meetings.

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 6, 2013 to November 11, 2013	\$6,765,507.68
<u>Estimated</u>	<u>\$8,050,109.00</u>
Total	\$14,815,616.68

Other

None

Adjournment

Commissioner Janc moved to adjourn the meeting at 6:58 P.M. Seconded by Commissioner Pruyn and unanimously approved by a Voice Vote.

All voted aye. Motion carried.

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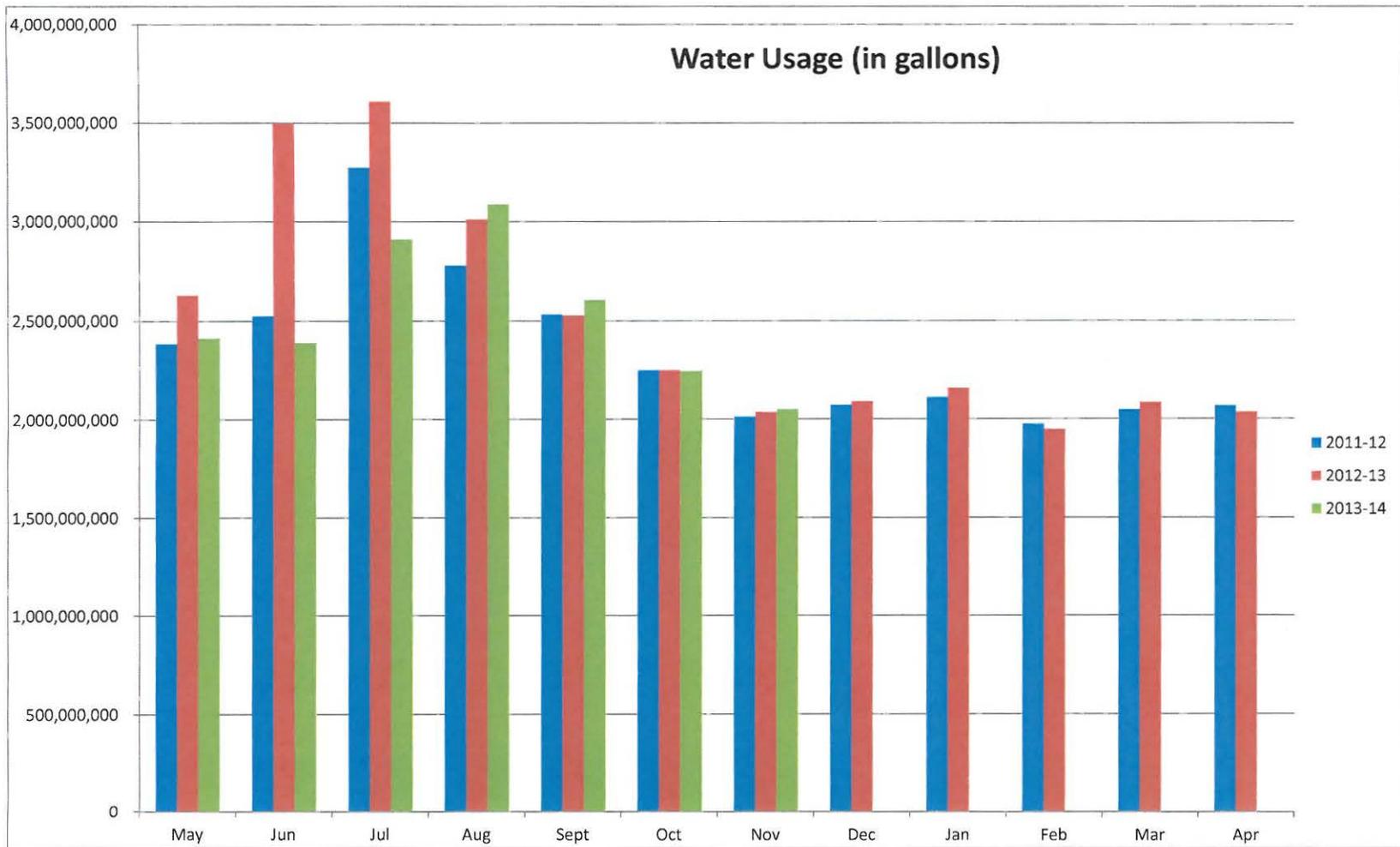
DuPage Water Commission

MEMORANDUM

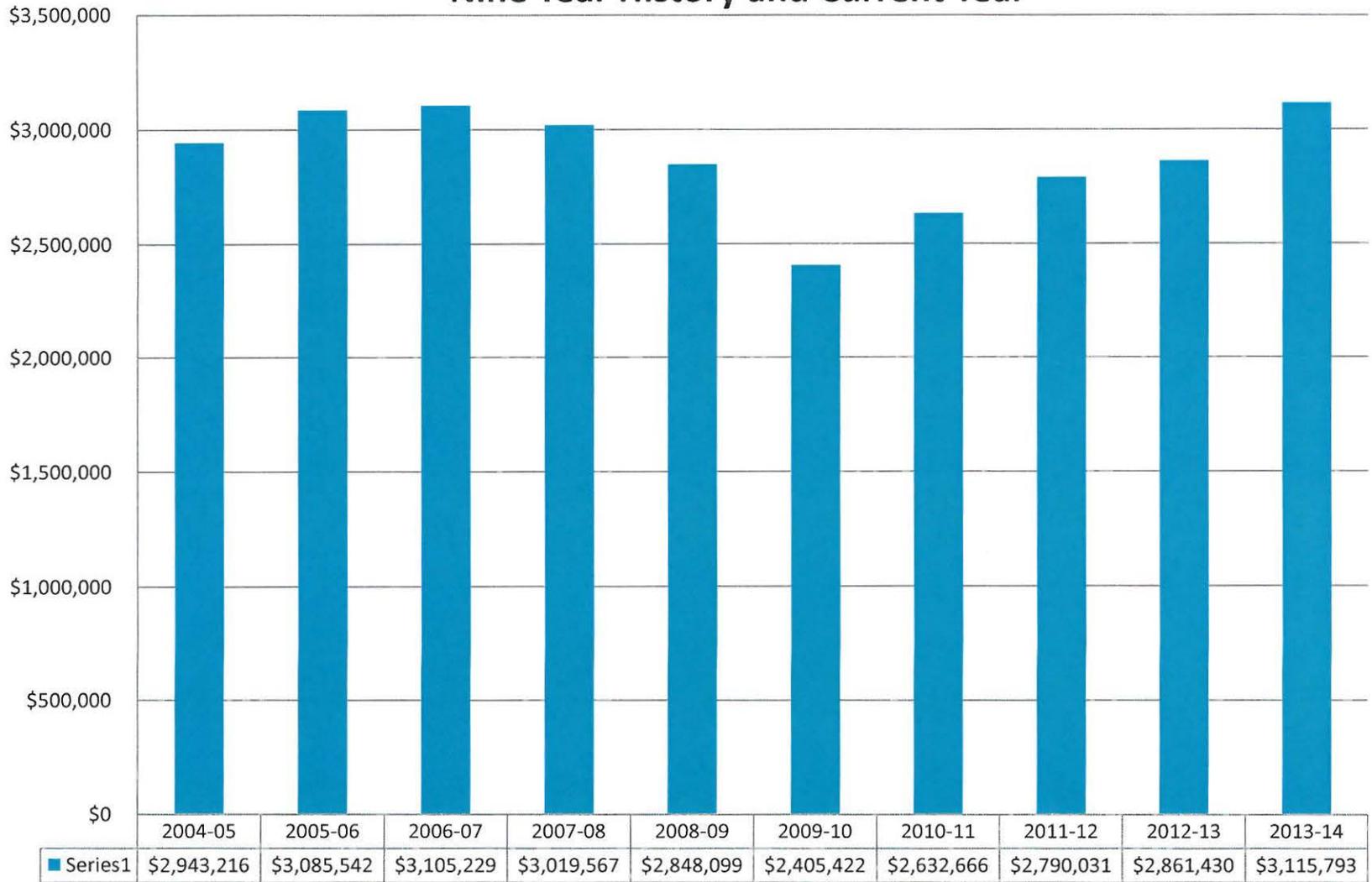
TO: John Spatz, General Manager
FROM: Cheryl Peterson, Financial Administrator *CP*
DATE: December 10, 2013
SUBJECT: Financial Report – November 30, 2013

- Water sales to Commission customers for November were 0.4 million gallons (0.0%) less than November 2012, and down by 193.9 million gallons compared to October 2013. Year-to-date water sales have declined by 1,890.7 million gallons (9.9%) compared to the prior fiscal year.
- Water sales to Commission customers for November were 70.2 million gallons (3.6%) higher than the budgeted anticipated/forecasted sales for the month. Year-to-date water sales were 270.5 million gallons (1.6%) above the budgeted anticipated/forecasted sales.
- November sales tax collections (Aug) were \$3.1 million or 8.9% more than the same period last fiscal year. Cumulatively, sales tax collections are \$1.1 million (5.9%) more than prior year.
- Water billings to customers for O&M costs were \$6.6 million and water purchases from the City of Chicago was \$5.9 million. Water billing receivables at November month end (\$10.4 million) decreased from the prior month (\$11.1 million) by \$0.7 million. This is mainly due to the decline in water usage month over month.
- The Commission is seven months or 58.3% into the fiscal year. As of November 30, 2013, \$82.2 million of the \$135.1 million revenue budget has been realized. Therefore, 60.9% of the revenue budget has been accounted for year to date. For the same period, \$61.5 million of the \$106.5 million expenditure budget has been realized, and this accounts for 57.7% of the expenditure budget.
- Adjusted for seasonality based on a monthly trend, year to date revenues are 103.2% percent of the current budget and expenses are 96.3% of the current budget. The Commission's year to date balances for revenues are slightly above budgeted amounts due mainly to increased water sales in August and September, as well as 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 November 30, 2013 targeted levels. The O&M, General Account and the Sales Tax Subaccount have balances of \$13.4 million, \$10.2 million and \$9.1 million, respectively.
- Debt Balances declined by nearly \$1.2 million to \$51.9 million outstanding in the current month. A debt payment of \$7 million was made on December 2, 2013.

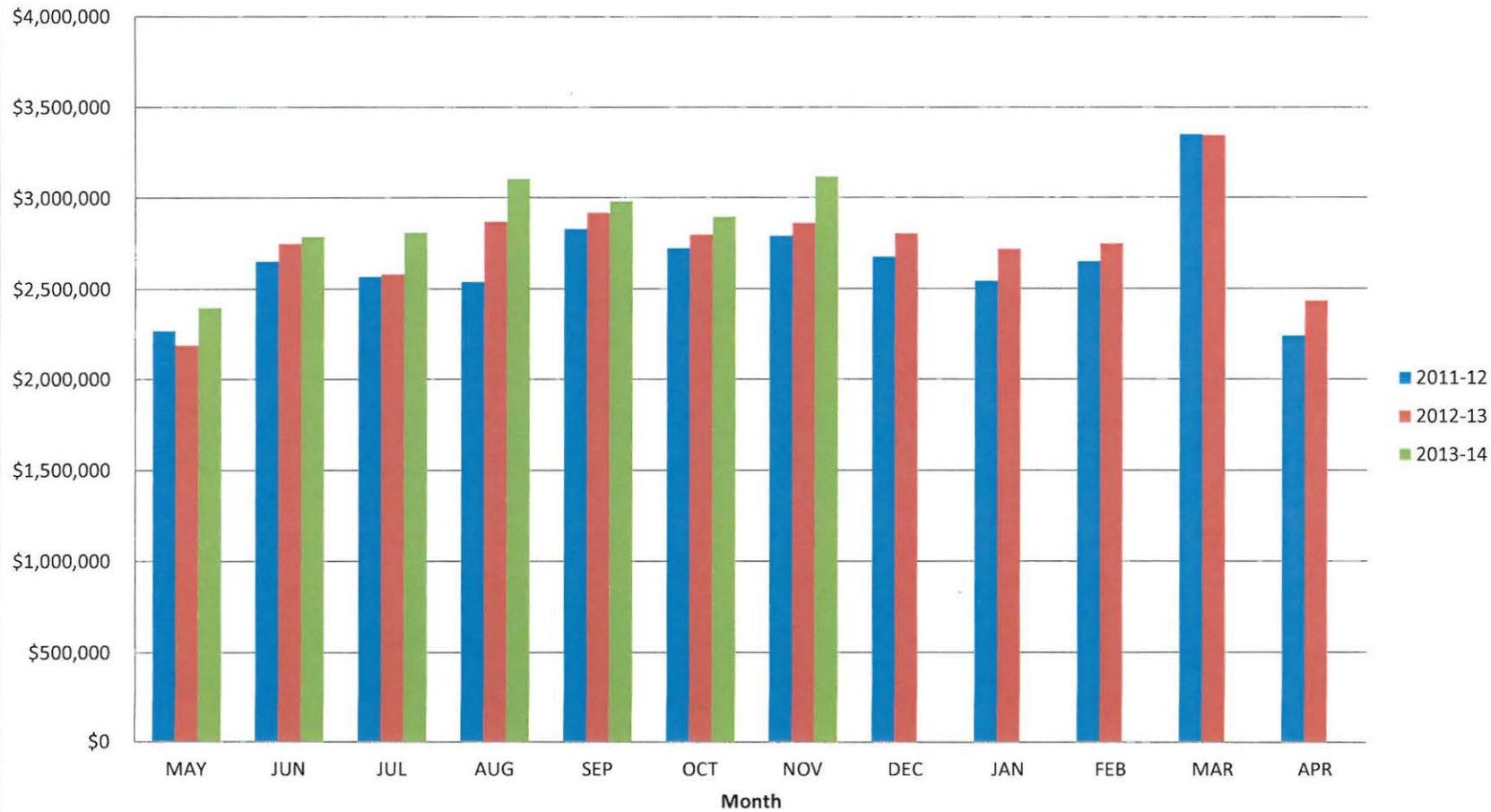
cc: Chairman and Commissioners



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, 2013

Revenue Bond Ordinance Accounts and Commission Policy Reserves	Account / Reserve Assets Balance (1)	Offsetting Liabilities	Specific Account Target	Status
Operations and Maintenance Account	\$ 13,388,447.80	\$ 6,959,068.48		Positive Net Assets
Revenue Bond Interest Account	\$ 27,066.51	\$ 26,025.18		Positive Net Assets
Revenue Bond Principal Account	\$ 1,164,300.00	\$ 1,163,750.00		Positive Net Assets
General Account	\$ 10,245,767.27	\$ -		Positive Net Assets
Sales Tax Subaccount	\$ 9,191,015.76	\$ 96,260.73		Positive Net Assets
Operating Reserve	\$ 34,389,359.44		\$ 34,111,389.00	Target Met
L-T Water Capital Reserve	\$ 2,778,497.73		\$ 2,750,000.00	Target Met
	<u>\$ 71,184,454.51</u>	<u>\$ 8,245,104.39</u>	<u>\$ 36,861,389.00</u>	<u>\$ 26,077,961.12</u>

Total Net Assets - All Commission Accounts	
Unrestricted	\$ 65,575,557.37
Principal & Interest Accounts	\$ 1,189,775.18
Invested in Capital Assets, net	<u>\$ 323,467,141.61</u>
Total	<u><u>\$ 390,232,474.16</u></u>

(1) Includes Interest Receivable

BALANCE SHEET

AS OF: NOVEMBER 30TH, 2013

01 -WATER FUND

	2012-2013	2013-2014
ASSETS	BALANCE	BALANCE
<u>CURRENT</u>		
CASH	82,365.19	1,200.00
INVESTMENTS	77,401,584.81	71,036,682.66
ACCOUNTS RECEIVABLE		
WATER SALES	7,904,444.18	10,354,041.56
INTEREST RECEIVABLE	135,703.71	146,571.85
SALES TAX RECEIVABLE	7,405,000.00	7,500,000.00
OTHER RECEIVABLE	123,061.79	234,885.73
INVENTORY	167,080.00	167,080.00
PREPAIDS	611,980.95	480,858.93
UNAMORTIZED ISSUANCE COST	83,267.02	0.00
TOTAL CURRENT ASSETS	<u>93,914,487.65</u>	<u>89,921,320.73</u>
<u>NONCURRENT ASSETS</u>		
FIXED ASSETS	498,364,435.06	499,158,411.55
LESS: ACCUMULATED DEPRECIATION	(131,335,456.32)	(139,220,716.72)
CONSTRUCTION WORK IN PROGRESS	860,720.30	1,252,812.83
LONG TERM RECEIVABLES	637,568.54	588,524.81
TOTAL NONCURRENT ASSETS	<u>368,527,267.58</u>	<u>361,779,032.47</u>
TOTAL ASSETS	462,441,755.23	451,700,353.20
	=====	=====
<u>LIABILITIES</u>		
=====		
<u>CURRENT LIABILITIES</u>		
ACCOUNTS PAYABLE	6,329,875.98	6,672,162.97
ACCOUNTS PAYABLE CAPITAL	332,789.57	3,483.64
ACCRUED PAYROLL LIABILITIES	276,275.64	286,905.51
NOTES PAYABLE	45,000,000.00	20,000,000.00
NOTES PAYABLE DISCOUNT	(68,333.27)	0.00
BONDS PAYABLE	11,645,000.00	5,818,750.00
ACCRUED INTEREST	356,315.98	41,325.18
CONTRACT RETENTION	305,314.72	96,260.73
DEFERRED REVENUE	4,002,022.61	3,651,112.74
TOTAL CURRENT LIABILITIES	<u>68,179,261.23</u>	<u>36,570,000.77</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	(960,281.39)	(1,222,865.54)
OTHER POST EMPLOYMENT BENEFITS LIAB.	48,876.00	50,639.00
TOTAL NONCURRENT LIABILITIES	<u>37,848,108.08</u>	<u>24,897,878.27</u>
TOTAL LIABILITIES	106,027,369.31	61,467,879.04
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BALANCE SHEET

AS OF: NOVEMBER 30TH, 2013

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	76,405,654.29	82,230,459.17
TOTAL EXPENSES	<u>61,801,303.76</u>	<u>61,460,517.59</u>
NET CHANGE	<u>14,604,350.53</u>	<u>20,769,941.58</u>
TOTAL EQUITY/RESERVES	<u>356,414,385.92</u>	<u>390,232,474.16</u>
NET ASSETS	462,441,755.23 =====	451,700,353.20 =====

DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2013

01 -WATER FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	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	7,304,665.43	0.00	61,914,778.11	0.00	40,334,842.06	60.55
TAXES	32,299,519	3,115,793.34	0.00	20,081,682.96	0.00	12,217,836.04	62.17
OTHER INCOME	550,616	9,957.39	0.00	233,998.10	0.00	316,617.90	42.50
TOTAL REVENUES	135,099,755	10,430,416.16	0.00	82,230,459.17	0.00	52,869,296.00	60.87
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<u>EXPENDITURE SUMMARY</u>							
<u>OPERATIONS</u>							
PERSONNEL SERVICES	3,882,622	278,849.52	0.00	2,022,361.13	0.00	1,860,261.29	52.09
CONTRACT SERVICES	923,300	19,681.31	0.00	326,578.64	0.00	596,721.44	35.37
INSURANCE	621,500	44,845.78	0.00	311,728.42	0.00	309,771.58	50.16
OPERATIONAL SUPPORT SRVS	714,968	22,246.06	0.00	164,847.22	0.00	550,120.78	23.06
WATER OPERATION	90,366,554	6,206,590.08	0.00	53,363,781.74	0.00	37,002,772.26	59.05
BOND INTEREST	1,974,100	82,222.34	0.00	631,580.05	0.00	1,342,519.95	31.99
LAND & LAND RIGHTS	24,250	0.00	0.00	15,221.16	0.00	9,028.84	62.77
CAPITAL EQUIP/DEPREC	7,982,700	663,545.15	0.00	4,624,419.23	0.00	3,358,280.77	57.93
TOTAL OPERATIONS	106,489,995	7,317,980.24	0.00	61,460,517.59	0.00	45,029,476.91	57.71
TOTAL EXPENDITURES	106,489,995	7,317,980.24	0.00	61,460,517.59	0.00	45,029,476.91	57.71
=====							
REVENUE OVER/(UNDER) EXPENDITURES	28,609,761	3,112,435.92	0.00	20,769,941.58	0.00	7,839,819.09	72.60
=====							

DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2013

01 -WATER FUND

% OF YEAR COMPLETED: 58.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	PRIOR YEAR PO ADJUST.	Y-T-D ACTUAL	Y-T-D ENCUMBRANCE	BUDGET BALANCE	% OF BUDGET
<u>WATER SERVICE</u>							
01-5111 O&M PAYMENTS- GOVERNMENTAL	91,901,998	6,374,665.60	0.00	55,694,530.52	0.00	36,207,467.70	60.60
01-5112 O&M PAYMENTS- PRIVATE	2,283,523	171,966.04	0.00	1,359,154.88	0.00	924,368.19	59.52
01-5121 FIXED COST PAYMENTS- GOVT	6,968,123	581,011.24	0.00	4,067,078.68	0.00	2,901,043.85	58.37
01-5122 FIXED COST PAYMENTS-PRIVATE	176,606	14,394.75	0.00	100,763.25	0.00	75,843.10	57.06
01-5131 SUBSEQUENT CUSTOMER - GO	326,800	27,086.79	0.00	189,607.53	0.00	137,192.47	58.02
01-5132 SUBSEQUENT CUSTOMER - PRIVAT	576,600	48,191.81	0.00	337,342.67	0.00	239,257.33	58.51
01-5141 EMERGENCY WATER SERVICE- GOV	15,970	87,349.20	0.00	166,300.58	0.00	(150,330.58)	1,041.33
TOTAL WATER SERVICE	102,249,620	7,304,665.43	0.00	61,914,778.11	0.00	40,334,842.06	60.55
<u>TAXES</u>							
01-5300.SALES TAXES - WATER REVENUE	26,172,119	3,115,793.34	0.00	20,081,682.96	0.00	6,090,436.04	76.73
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	3,115,793.34	0.00	20,081,682.96	0.00	12,217,836.04	62.17
<u>OTHER INCOME</u>							
01-5810 INVESTMENT INCOME	252,000	8,097.39	0.00	178,579.26	0.00	73,420.74	70.86
01-5900 OTHER INCOME	0	0.00	0.00	30,938.84	0.00	(30,938.84)	0.00
01-5920 CONTRIBUTIONS	298,616	1,860.00	0.00	24,480.00	0.00	274,136.00	8.20
TOTAL OTHER INCOME	550,616	9,957.39	0.00	233,998.10	0.00	316,617.90	42.50
** TOTAL REVENUES **	135,099,755	10,430,416.16	0.00	82,230,459.17	0.00	52,869,296.00	60.87
	=====	=====	=====	=====	=====	=====	=====

01 -WATER FUND
OPERATIONS

% OF YEAR COMPLETED: 58.33

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	1,174,529	85,982.93	0.00	640,247.87	0.00	534,281.05	54.51
01-60-6112 OPERATIONS SALARIES	1,417,672	115,338.62	0.00	800,156.13	0.00	617,515.93	56.44
01-60-6113 SUMMER INTERNS	20,000	195.00	0.00	11,100.00	0.00	8,900.00	55.50
01-60-6116 ADMIN OVERTIME	7,400	0.00	0.00	868.69	0.00	6,531.31	11.74
01-60-6117 OPERATIONS OVERTIME	113,414	11,508.30	0.00	80,525.47	0.00	32,888.29	71.00
01-60-6121 PENSION	325,502	25,623.12	0.00	183,144.33	0.00	142,357.73	56.27
01-60-6122 MEDICAL/LIFE BENEFITS	488,930	24,757.23	0.00	177,348.97	0.00	311,581.03	36.27
01-60-6123 FEDERAL PAYROLL TAXES	209,076	14,766.32	0.00	109,899.00	0.00	99,176.62	52.56
01-60-6128 STATE UNEMPLOYMENT	22,800	0.00	0.00	1,156.37	0.00	21,643.63	5.07
01-60-6131 TRAVEL	10,700	603.00	0.00	4,788.36	0.00	5,911.64	44.75
01-60-6132 TRAINING	40,500	0.00	0.00	1,909.40	0.00	38,590.60	4.71
01-60-6133.01 CONFERENCES	21,800	0.00	0.00	9,815.54	0.00	11,984.46	45.03
01-60-6191 OTHER PERSONNEL COSTS	30,300	75.00	0.00	1,401.00	0.00	28,899.00	4.62
TOTAL PERSONNEL SERVICES	3,882,622	278,849.52	0.00	2,022,361.13	0.00	1,860,261.29	52.09
<u>CONTRACT SERVICES</u>							
01-60-6210 WATER CONSERVATION PROGRAM	20,000	0.00	0.00	15,414.09	0.00	4,585.91	77.07
01-60-6233 TRUST SERVICES & BANK CHARGE	61,000	3,875.90	0.00	24,861.85	0.00	36,138.15	40.76
01-60-6251 LEGAL SERVICES- GENERAL	200,000	2,483.29	0.00	24,286.12	0.00	175,713.88	12.14
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	3,910.00	0.00	46,090.00	7.82
01-60-6258 LEGAL NOTICES	28,000	0.00	0.00	6,288.80	0.00	21,711.20	22.46
01-60-6260 AUDIT SERVICES	45,000	0.00	0.00	40,500.00	0.00	4,500.00	90.00
01-60-6280 CONSULTING SERVICES	140,000	1,098.00	0.00	45,284.00	0.00	94,716.00	32.35
01-60-6290 CONTRACTUAL SERVICES	359,300	12,224.12	0.00	166,033.78	0.00	193,266.30	46.21
TOTAL CONTRACT SERVICES	923,300	19,681.31	0.00	326,578.64	0.00	596,721.44	35.37
<u>INSURANCE</u>							
01-60-6411 GENERAL LIABILITY INSURANCE	57,500	3,605.43	0.00	26,314.63	0.00	31,185.37	45.76
01-60-6412 PUBLIC OFFICIAL LIABILITY	25,000	1,467.84	0.00	10,346.96	0.00	14,653.04	41.39
01-60-6415 WORKER'S COMPENSATION	84,000	6,758.00	0.00	46,856.00	0.00	37,144.00	55.78
01-60-6416 EXCESS LIABILITY COVERAGE	35,000	2,587.67	0.00	18,993.17	0.00	16,006.83	54.27
01-60-6421 PROPERTY INSURANCE	355,000	29,560.17	0.00	202,127.49	0.00	152,872.51	56.94
01-60-6422 AUTOMOBILE INSURANCE	15,000	866.67	0.00	7,090.17	0.00	7,909.83	47.27
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	44,845.78	0.00	311,728.42	0.00	309,771.58	50.16
<u>OPERATIONAL SUPPORT SRVS</u>							
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	2,765.51	0.00	4,242.66	0.00	35,757.34	10.61
01-60-6514.01 TELEPHONE	38,040	1,908.79	0.00	13,954.00	0.00	24,086.00	36.68
01-60-6514.02 CELL PHONE & CORR. TELEMETRY	31,300	1,668.19	0.00	12,609.13	0.00	18,690.87	40.28
01-60-6514.03 RADIOS	9,000	0.00	0.00	8,892.00	0.00	108.00	98.80
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	680.05	0.00	8,960.14	0.00	21,219.86	29.69

01 -WATER FUND
OPERATIONS

% OF YEAR COMPLETED: 58.33

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	0.00	0.00	351.17	0.00	3,011.83	10.44
01-60-6531 PRINTING- GENERAL	12,650	202.23	0.00	518.94	0.00	12,131.06	4.10
01-60-6532 POSTAGE & DELIVERY	10,500	336.40	0.00	1,837.61	0.00	8,662.39	17.50
01-60-6540 PROFESSIONAL DUES	16,730	0.00	0.00	3,249.00	0.00	13,481.00	19.42
01-60-6550 REPAIRS & MAINT- OFFICE EQUI	13,320	314.58	0.00	2,983.16	0.00	10,336.84	22.40
01-60-6560 REPAIRS & MAINT- BLDGS & GRN	210,340	11,152.48	0.00	80,012.42	0.00	130,327.58	38.04
01-60-6580 COMPUTER SOFTWARE	35,200	0.00	0.00	2,471.12	0.00	32,728.88	7.02
01-60-6590 COMPUTER/SOFTWARE MAINTENANCE	86,445	3,217.83	0.00	23,935.14	0.00	62,509.86	27.69
01-60-6591 OTHER ADMINISTRATIVE EXPENSE	14,900	0.00	0.00	350.73	0.00	14,549.27	2.35
TOTAL OPERATIONAL SUPPORT SRVS	714,968	22,246.06	0.00	164,847.22	0.00	550,120.78	23.06
<u>WATER OPERATION</u>							
01-60-6611.01 WATER BILLING	84,499,079	5,912,485.04	0.00	51,034,826.92	0.00	33,464,252.08	60.40
01-60-6611.02 ELECTRICITY	1,400,000	113,000.00	0.00	728,262.81	0.00	671,737.19	52.02
01-60-6611.03 OPERATIONS & MAINTENANCE	420,000	27,336.68	0.00	191,376.39	0.00	228,623.61	45.57
01-60-6612.01 PUMP STATION	2,400,000	120,065.00	0.00	1,007,629.51	0.00	1,392,370.49	41.98
01-60-6612.02 METER STATION, ROV, TANK SITE	117,000	5,489.70	0.00	36,956.88	0.00	80,043.12	31.59
01-60-6613 WATER CHEMICALS	25,200	0.00	0.00	4,608.39	0.00	20,591.61	18.29
01-60-6614 WATER TESTING	20,400	238.00	0.00	5,743.86	0.00	14,656.14	28.16
01-60-6621 PUMPING SERVICES	271,800	0.00	0.00	4,302.86	0.00	267,497.14	1.58
01-60-6623 METER TESTING & REPAIRS	117,400	1,543.88	0.00	92,804.14	0.00	24,595.86	79.05
01-60-6624 SCADA / INSTRUMENTATION	88,650	8,675.34	0.00	33,471.04	0.00	55,178.96	37.76
01-60-6625 EQUIPMENT RENTAL	11,700	0.00	0.00	1,704.00	0.00	9,996.00	14.56
01-60-6626 UNIFORMS	34,000	5,438.93	0.00	10,330.97	0.00	23,669.03	30.39
01-60-6627 SAFETY	48,950	982.32	0.00	17,602.23	0.00	31,347.77	35.96
01-60-6631 PIPELINE REPAIRS	450,000	0.00	0.00	34,314.02	0.00	415,685.98	7.63
01-60-6632 COR TESTING & MITIGATION	39,000	79.00	0.00	2,579.00	0.00	36,421.00	6.61
01-60-6633 REMOTE FACILITIES MAINTENANCE	161,600	10,295.04	0.00	32,572.52	0.00	129,027.48	20.16
01-60-6634 PLAN REVIEW- PIPELINE CONFLI	73,675	554.84	0.00	36,368.93	0.00	37,306.07	49.36
01-60-6637 PIPELINE SUPPLIES	74,500	22.62	0.00	62,134.45	0.00	12,365.55	83.40
01-60-6640 MACHINERY & EQUIP- NON CAP	32,250	0.00	0.00	937.91	0.00	31,312.09	2.91
01-60-6641 REPAIRS & MAINT- VEHICLES	39,500	1,204.68	0.00	11,586.35	0.00	27,913.65	29.33
01-60-6642 FUEL- VEHICLES	40,000	2,266.77	0.00	13,668.56	0.00	26,331.44	34.17
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	6,206,590.08	0.00	53,363,781.74	0.00	37,002,772.26	59.05
<u>BOND INTEREST</u>							
01-60-6722 BOND INTEREST- REV BONDS	1,022,000	66,787.35	0.00	487,469.74	0.00	534,530.26	47.70
01-60-6723 NOTE INTEREST - DEBT CERT.	950,000	15,300.00	0.00	143,090.15	0.00	806,909.85	15.06
01-60-6724 INTEREST EXPENSE	2,100	134.99	0.00	1,020.16	0.00	1,079.84	48.58
TOTAL BOND INTEREST	1,974,100	82,222.34	0.00	631,580.05	0.00	1,342,519.95	31.99
<u>LAND & LAND RIGHTS</u>							
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	15,221.16	0.00	8,028.84	65.47
TOTAL LAND & LAND RIGHTS	24,250	0.00	0.00	15,221.16	0.00	9,028.84	62.77

DU PAGE WATER COMMISSION
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2013

01 -WATER FUND
OPERATIONS

% OF YEAR COMPLETED: 58.33

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	808.36	0.00	4,403.42	0.00	22,296.58	16.49
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	378,977.26	0.00	2,652,840.79	0.00	1,912,159.21	58.11
01-60-6930 DEPRECIATION- BUILDINGS	2,565,000	214,449.46	0.00	1,501,106.28	0.00	1,063,893.72	58.52
01-60-6940 DEPRECIATION-PUMPING EQUIPMENT	695,000	57,620.77	0.00	403,345.41	0.00	291,654.59	58.04
01-60-6952 DEPRECIATION- OFFICE FURN &	69,000	7,453.37	0.00	33,071.73	0.00	35,928.27	47.93
01-60-6960 DEPRECIATION- VEHICLES	62,000	4,235.93	0.00	29,651.60	0.00	32,348.40	47.83
TOTAL CAPITAL EQUIP/DEPREC	7,982,700	663,545.15	0.00	4,624,419.23	0.00	3,358,280.77	57.93
<u>CONSTRUCTION IN PROGRESS</u>							
01-60-7112.01 DPC YORK MS-CONSTR	247,471	1,860.00	0.00	15,340.00	0.00	232,131.00	6.20
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-CONSTR	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	0.00	0.00	(706.88)	0.00	60,706.88	1.18-
01-60-7703.02 LAN UPGRADE - ENG	0	0.00	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	42,960.00	0.00	42,960.00	0.00	1,757,040.00	2.39
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)	(44,820.00)	0.00	(79,952.12)	0.00	(5,113,438.88)	1.54
<u>CHGO CONSTR GRANT</u>							
<u>CONTINGENCY</u>							
<u>BOND PRINCIPAL</u>							
TOTAL OPERATIONS	106,489,995	7,317,980.24	0.00	61,460,517.59	0.00	45,029,476.91	57.71
TOTAL EXPENDITURES	106,489,995	7,317,980.24	0.00	61,460,517.59	0.00	45,029,476.91	57.71

*** END OF REPORT ***

DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2013

01 -WATER FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 58.33

	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	60,374,907	7,304,665.43	0.00	61,914,778.11	0.00	(1,539,871.15)	102.55
TAXES	18,962,865	3,115,793.34	0.00	20,081,682.96	0.00	(1,118,818.09)	105.90
OTHER INCOME	321,193	9,957.39	0.00	233,998.10	0.00	87,194.55	72.85
TOTAL REVENUES	79,658,964	10,430,416.16	0.00	82,230,459.17	0.00	(2,571,494.69)	103.23
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<u>EXPENDITURE SUMMARY</u>							
<u>OPERATIONS</u>							
PERSONNEL SERVICES	2,199,177	278,849.52	0.00	2,022,361.13	0.00	176,815.52	91.96
CONTRACT SERVICES	557,342	19,681.31	0.00	326,578.64	0.00	230,763.04	58.60
INSURANCE	362,542	44,845.78	0.00	311,728.42	0.00	50,813.23	85.98
OPERATIONAL SUPPORT SRVS	417,065	22,246.06	0.00	164,847.22	0.00	252,217.48	39.53
WATER OPERATION	54,447,926	6,206,590.08	0.00	53,363,781.74	0.00	1,084,144.72	98.01
BOND INTEREST	1,151,558	82,222.34	0.00	631,580.05	0.00	519,978.25	54.85
LAND & LAND RIGHTS	20,083	0.00	0.00	15,221.16	0.00	4,862.15	75.79
CAPITAL EQUIP/DEPREC	4,656,575	663,545.15	0.00	4,624,419.23	0.00	32,155.72	99.31
CONSTRUCTION IN PROGRESS	(0)	0.00	0.00	0.00	0.00	(0.09)	0.00
TOTAL OPERATIONS	63,812,268	7,317,980.24	0.00	61,460,517.59	0.00	2,351,750.02	96.31
TOTAL EXPENDITURES	63,812,268	7,317,980.24	0.00	61,460,517.59	0.00	2,351,750.02	96.31
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REVENUE OVER/(UNDER) EXPENDITURES	15,846,697	3,112,435.92	0.00	20,769,941.58	0.00	(4,923,244.71)	131.07
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DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2013

01 -WATER FUND

% OF YEAR COMPLETED: 58.33

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	54,321,111	6,374,665.60	0.00	55,694,530.52	0.00 (	1,373,419.05)	102.53
01-5112 O&M PAYMENTS- PRIVATE	1,349,738	171,966.04	0.00	1,359,154.88	0.00 (	9,417.07)	100.70
01-5121 FIXED COST PAYMENTS- GOVT	4,064,738	581,011.24	0.00	4,067,078.68	0.00 (	2,340.55)	100.06
01-5122 FIXED COST PAYMENTS-PRIVATE	103,020	14,394.75	0.00	100,763.25	0.00	2,257.10	97.81
01-5131 SUBSEQUENT CUSTOMER - GO	190,633	27,086.79	0.00	189,607.53	0.00	1,025.82	99.46
01-5132 SUBSEQUENT CUSTOMER - PRIVAT	336,350	48,191.81	0.00	337,342.67	0.00 (	992.67)	100.30
01-5141 EMERGENCY WATER SERVICE- GOV	9,316	87,349.20	0.00	166,300.58	0.00 (	156,984.73)	1,785.14
TOTAL WATER SERVICE	60,374,907	7,304,665.43	0.00	61,914,778.11	0.00 (	1,539,871.15)	102.55
<u>TAXES</u>							
01-5300.SALES TAXES - WATER REVENUE	18,962,865	3,115,793.34	0.00	20,081,682.96	0.00 (	1,118,818.09)	105.90
TOTAL TAXES	18,962,865	3,115,793.34	0.00	20,081,682.96	0.00 (	1,118,818.09)	105.90
<u>OTHER INCOME</u>							
01-5810 INVESTMENT INCOME	147,000	8,097.39	0.00	178,579.26	0.00 (	31,579.26)	121.48
01-5900 OTHER INCOME	0	0.00	0.00	30,938.84	0.00 (	30,938.84)	0.00
01-5920 CONTRIBUTIONS	174,193	1,860.00	0.00	24,480.00	0.00	149,712.65	14.05
TOTAL OTHER INCOME	321,193	9,957.39	0.00	233,998.10	0.00	87,194.55	72.85
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** TOTAL REVENUES **	79,658,964	10,430,416.16	0.00	82,230,459.17	0.00 (2,571,494.69)	103.23
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01 -WATER FUND
OPERATIONS .

% OF YEAR COMPLETED: 58.33

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>REBATE/ALW BAD DEBT STLM</u>							
<u>PERSONNEL SERVICES</u>							
01-60-6111 ADMIN SALARIES	687,452	85,982.93	0.00	640,247.87	0.00	47,203.90	93.13
01-60-6112 OPERATIONS SALARIES	832,882	115,338.62	0.00	800,156.13	0.00	32,726.19	96.07
01-60-6113 SUMMER INTERNS	20,000	195.00	0.00	11,100.00	0.00	8,900.00	55.50
01-60-6116 ADMIN OVERTIME	4,317	0.00	0.00	868.69	0.00	3,447.96	20.12
01-60-6117 OPERATIONS OVERTIME	77,031	11,508.30	0.00	80,525.47	0.00 (	3,494.84)	104.54
01-60-6121 PENSION	189,876	25,623.12	0.00	183,144.33	0.00	6,731.88	96.45
01-60-6122 MEDICAL/LIFE BENEFITS	203,000	24,757.23	0.00	177,348.97	0.00	25,651.03	87.36
01-60-6123 FEDERAL PAYROLL TAXES	121,961	14,766.32	0.00	109,899.00	0.00	12,061.77	90.11
01-60-6128 STATE UNEMPLOYMENT	2,400	0.00	0.00	1,156.37	0.00	1,243.63	48.18
01-60-6131 TRAVEL	6,242	603.00	0.00	4,788.36	0.00	1,453.29	76.72
01-60-6132 TRAINING	23,625	0.00	0.00	1,909.40	0.00	21,715.60	8.08
01-60-6133.01 CONFERENCES	12,717	0.00	0.00	9,815.54	0.00	2,901.11	77.19
01-60-6191 OTHER PERSONNEL COSTS	17,675	75.00	0.00	1,401.00	0.00	16,274.00	7.93
TOTAL PERSONNEL SERVICES	2,199,177	278,849.52	0.00	2,022,361.13	0.00	176,815.52	91.96
<u>CONTRACT SERVICES</u>							
01-60-6210 WATER CONSERVATION PROGRAM	11,667	0.00	0.00	15,414.09	0.00 (	3,747.44)	132.12
01-60-6233 TRUST SERVICES & BANK CHARGE	35,583	3,875.90	0.00	24,861.85	0.00	10,721.50	69.87
01-60-6251 LEGAL SERVICES- GENERAL	116,667	2,483.29	0.00	24,286.12	0.00	92,380.53	20.82
01-60-6252 BOND COUNSEL	11,667	0.00	0.00	0.00	0.00	11,666.65	0.00
01-60-6253 LEGAL SERVICES- SPECIAL	29,167	0.00	0.00	3,910.00	0.00	25,256.65	13.41
01-60-6258 LEGAL NOTICES	16,333	0.00	0.00	6,288.80	0.00	10,044.55	38.50
01-60-6260 AUDIT SERVICES	45,000	0.00	0.00	40,500.00	0.00	4,500.00	90.00
01-60-6280 CONSULTING SERVICES	81,667	1,098.00	0.00	45,284.00	0.00	36,382.65	55.45
01-60-6290 CONTRACTUAL SERVICES	209,592	12,224.12	0.00	166,033.78	0.00	43,557.95	79.22
TOTAL CONTRACT SERVICES	557,342	19,681.31	0.00	326,578.64	0.00	230,763.04	58.60
<u>INSURANCE</u>							
01-60-6411 GENERAL LIABILITY INSURANCE	33,542	3,605.43	0.00	26,314.63	0.00	7,227.02	78.45
01-60-6412 PUBLIC OFFICIAL LIABILITY	14,583	1,467.84	0.00	10,346.96	0.00	4,236.39	70.95
01-60-6415 WORKER'S COMPENSATION	49,000	6,758.00	0.00	46,856.00	0.00	2,144.00	95.62
01-60-6416 EXCESS LIABILITY COVERAGE	20,417	2,587.67	0.00	18,993.17	0.00	1,423.48	93.03
01-60-6421 PROPERTY INSURANCE	207,083	29,560.17	0.00	202,127.49	0.00	4,955.86	97.61
01-60-6422 AUTOMOBILE INSURANCE	8,750	866.67	0.00	7,090.17	0.00	1,659.83	81.03
01-60-6491 SELF INSURANCE PROPERTY	29,167	0.00	0.00	0.00	0.00	29,166.65	0.00
TOTAL INSURANCE	362,542	44,845.78	0.00	311,728.42	0.00	50,813.23	85.98
<u>OPERATIONAL SUPPORT SRVS</u>							
01-60-6512 GENERATOR DIESEL FUEL	91,875	0.00	0.00	0.00	0.00	91,875.00	0.00
01-60-6513 NATURAL GAS	23,333	2,765.51	0.00	4,242.66	0.00	19,090.69	18.18
01-60-6514.01 TELEPHONE	22,190	1,908.79	0.00	13,954.00	0.00	8,236.00	62.88
01-60-6514.02 CELL PHONE & CORR. TELEMETRY	18,258	1,668.19	0.00	12,609.13	0.00	5,649.22	69.06
01-60-6514.03 RADIOS	5,250	0.00	0.00	8,892.00	0.00 (	3,642.00)	169.37
01-60-6514.04 REPAIRS & EQUIPMENT	3,208	0.00	0.00	480.00	0.00	2,728.35	14.96
01-60-6521 OFFICE SUPPLIES	17,605	680.05	0.00	8,960.14	0.00	8,644.86	50.90

DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2013

01 -WATER FUND
 OPERATIONS

% OF YEAR COMPLETED: 58.33

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	1,962	0.00	0.00	351.17	0.00	1,610.58	17.90
01-60-6531 PRINTING- GENERAL	7,379	202.23	0.00	518.94	0.00	6,860.21	7.03
01-60-6532 POSTAGE & DELIVERY	6,125	336.40	0.00	1,837.61	0.00	4,287.39	30.00
01-60-6540 PROFESSIONAL DUES	9,759	0.00	0.00	3,249.00	0.00	6,510.15	33.29
01-60-6550 REPAIRS & MAINT- OFFICE EQUI	7,770	314.58	0.00	2,983.16	0.00	4,786.84	38.39
01-60-6560 REPAIRS & MAINT- BLDGS & GRN	122,698	11,152.48	0.00	80,012.42	0.00	42,685.93	65.21
01-60-6580 COMPUTER SOFTWARE	20,533	0.00	0.00	2,471.12	0.00	18,062.23	12.03
01-60-6590 COMPUTER/SOFTWARE MAINTENANCE	50,426	3,217.83	0.00	23,935.14	0.00	26,491.11	47.47
01-60-6591 OTHER ADMINISTRATIVE EXPENSE	8,692	0.00	0.00	350.73	0.00	8,340.92	4.04
TOTAL OPERATIONAL SUPPORT SRVS	417,065	22,246.06	0.00	164,847.22	0.00	252,217.48	39.53

WATER OPERATION

01-60-6611.01 WATER BILLING	50,955,699	5,912,485.04	0.00	51,034,826.92	0.00 (	79,127.60)	100.16
01-60-6611.02 ELECTRICITY	886,200	113,000.00	0.00	728,262.81	0.00	157,937.19	82.18
01-60-6611.03 OPERATIONS & MAINTENANCE	245,000	27,336.68	0.00	191,376.39	0.00	53,623.61	78.11
01-60-6612.01 PUMP STATION	1,400,000	120,065.00	0.00	1,007,629.51	0.00	392,370.49	71.97
01-60-6612.02 METER STATION, ROV, TANK SITE	68,250	5,489.70	0.00	36,956.88	0.00	31,293.12	54.15
01-60-6613 WATER CHEMICALS	14,700	0.00	0.00	4,608.39	0.00	10,091.61	31.35
01-60-6614 WATER TESTING	11,900	238.00	0.00	5,743.86	0.00	6,156.14	48.27
01-60-6621 PUMPING SERVICES	158,550	0.00	0.00	4,302.86	0.00	154,247.14	2.71
01-60-6623 METER TESTING & REPAIRS	68,483 (	1,543.88)	0.00	92,804.14	0.00 (	24,320.79)	135.51
01-60-6624 SCADA / INSTRUMENTATION	51,713	8,675.34	0.00	33,471.04	0.00	18,241.46	64.73
01-60-6625 EQUIPMENT RENTAL	6,825	0.00	0.00	1,704.00	0.00	5,121.00	24.97
01-60-6626 UNIFORMS	19,833	5,438.93	0.00	10,330.97	0.00	9,502.38	52.09
01-60-6627 SAFETY	28,554	982.32	0.00	17,602.23	0.00	10,951.92	61.65
01-60-6631 PIPELINE REPAIRS	262,500	0.00	0.00	34,314.02	0.00	228,185.98	13.07
01-60-6632 COR TESTING & MITIGATION	22,750	79.00	0.00	2,579.00	0.00	20,171.00	11.34
01-60-6633 REMOTE FACILITIES MAINTENANCE	94,267	10,295.04	0.00	32,572.52	0.00	61,694.13	34.55
01-60-6634 PLAN REVIEW- PIPELINE CONPLI	42,977	554.84	0.00	36,368.93	0.00	6,608.17	84.62
01-60-6637 PIPELINE SUPPLIES	43,458	22.62	0.00	62,134.45	0.00 (	18,676.10)	142.97
01-60-6640 MACHINERY & EQUIP- NON CAP	18,813	0.00	0.00	937.91	0.00	17,874.59	4.99
01-60-6641 REPAIRS & MAINT- VEHICLES	23,042	1,204.68	0.00	11,586.35	0.00	11,455.30	50.28
01-60-6642 FUEL- VEHICLES	23,333	2,266.77	0.00	13,668.56	0.00	9,664.79	58.58
01-60-6643 LICENSES- VEHICLES	1,079	0.00	0.00	0.00	0.00	1,079.19	0.00
TOTAL WATER OPERATION	54,447,926	6,206,590.08	0.00	53,363,781.74	0.00	1,084,144.72	98.01

BOND INTEREST

01-60-6722 BOND INTEREST- REV BONDS	596,167	66,787.35	0.00	487,469.74	0.00	108,696.91	81.77
01-60-6723 NOTE INTEREST - DEBT CERT.	554,167	15,300.00	0.00	143,090.15	0.00	411,076.50	25.82
01-60-6724 INTEREST EXPENSE	1,225	134.99	0.00	1,020.16	0.00	204.84	83.28
TOTAL BOND INTEREST	1,151,558	82,222.34	0.00	631,580.05	0.00	519,978.25	54.85

LAND & LAND RIGHTS

01-60-6810 LEASES	583	0.00	0.00	0.00	0.00	583.31	0.00
01-60-6820 PERMITS & FEES	19,500	0.00	0.00	15,221.16	0.00	4,278.84	78.06
TOTAL LAND & LAND RIGHTS	20,083	0.00	0.00	15,221.16	0.00	4,862.15	75.79

DU PAGE WATER COMMISSION
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2013

01 -WATER FUND
 OPERATIONS

% OF YEAR COMPLETED: 58.33

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	15,575	808.36	0.00	4,403.42	0.00	11,171.58	28.27
01-60-6860 VEHICLES	23,333	0.00	0.00	0.00	0.00	23,333.35	0.00
01-60-6868 CAPITALIZED VEHICLE PURCHASES (	23,333)	0.00	0.00	0.00	0.00	23,333.35)	0.00
01-60-6920 DEPRECIATION- TRANS MAINS	2,662,917	378,977.26	0.00	2,652,840.79	0.00	10,075.86	99.62
01-60-6930 DEPRECIATION- BUILDINGS	1,496,250	214,449.46	0.00	1,501,106.28	0.00	4,856.28)	100.32
01-60-6940 DEPRECIATION-PUMPING EQUIPMENT	405,417	57,620.77	0.00	403,345.41	0.00	2,071.24	99.49
01-60-6952 DEPRECIATION- OFFICE FURN &	40,250	7,453.37	0.00	33,071.73	0.00	7,178.27	82.17
01-60-6960 DEPRECIATION- VEHICLES	36,167	4,235.93	0.00	29,651.60	0.00	6,515.05	81.99
TOTAL CAPITAL EQUIP/DEPREC	4,656,575	663,545.15	0.00	4,624,419.23	0.00	32,155.72	99.31
<u>CONSTRUCTION IN PROGRESS</u>							
01-60-7112.01 DPC YORK MS-CONSTR	144,358	1,860.00	0.00	15,340.00	0.00	129,018.06	10.63
01-60-7112.02 DPC YORK MS-ENG	29,703	0.00	0.00	0.00	0.00	29,703.31	0.00
01-60-7701.01 TOB-7/11 COR PRVNT-CONST	421,750	0.00	0.00	0.00	0.00	421,750.00	0.00
01-60-7702.01 TS-8/11 COR PRVNT-CONSTR	20,417	0.00	0.00	23,250.00	0.00	2,833.35)	113.88
01-60-7703.01 LAN UPGRADE - CONSTR	35,000	0.00	0.00	706.88)	0.00	35,706.88	2.02-
01-60-7703.02 LAN UPGRADE - ENG	0	0.00	0.00	891.00)	0.00	891.00	0.00
01-60-7707.01 STANDPIPE PAINTING-CONSTR	1,114,167	0.00	0.00	0.00	0.00	1,114,166.65	0.00
01-60-7707.02 STANDPIPE PAINTING - ENG	17,500	0.00	0.00	0.00	0.00	17,500.00	0.00
01-60-7708.01 STANDPIPE MIXING SYSTEM-CONSTR	1,050,000	42,960.00	0.00	42,960.00	0.00	1,007,040.00	4.09
01-60-7708.02 STANDPIPE MIXING SYSTEM - ENG	29,167	0.00	0.00	0.00	0.00	29,166.69	0.00
01-60-7709.01 REPLACEMENT OF ROV 40-A	167,417	0.00	0.00	0.00	0.00	167,416.65	0.00
01-60-7980 CAPITALIZED FIXED ASSETS	(3,029,478)	(44,820.00)	0.00	(79,952.12)	0.00	(2,949,525.98)	2.64
TOTAL CONSTRUCTION IN PROGRESS	(0)	0.00	0.00	0.00	0.00	(0.09)	0.00
<u>CHGO CONSTR GRANT</u>							
<u>CONTINGENCY</u>							
<u>BOND PRINCIPAL</u>							
TOTAL OPERATIONS	63,812,268	7,317,980.24	0.00	61,460,517.59	0.00	2,351,750.02	96.31
TOTAL EXPENDITURES	63,812,268	7,317,980.24	0.00	61,460,517.59	0.00	2,351,750.02	96.31

*** END OF REPORT ***