



# DuPage Water Commission

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

**AGENDA**  
**FINANCE COMMITTEE**  
**THURSDAY, JULY 21, 2011**  
**6:00 P.M.**

**COMMITTEE MEMBERS**

P. Suess, Chair  
C. Janc  
J. Pruyn  
D. Russo

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

- I. Roll Call
- II. Approval of Minutes for Regular Committee Meeting of June 23, 2011
- III. Approval of Reconciliations
- IV. Ordinance No. O-14-11: Annual Budget and Appropriation Ordinance for the Fiscal Year Commencing May 1, 2011 and Ending April 30, 2012
- V. Resolution No. R-32-11: A Resolution Approving and Authorizing the Execution of an Accord, Satisfaction and Release Agreement between the Village of Downers Grove and the DuPage Water Commission
- VI. Treasurer's Report – June 2011
- VII. Financial Statements – June 2011
- VIII. Discussion items
  - a. Election of Interest Period under Northern Trust Certificate of Debt
  - b. Northern Trust/West Suburban Bank Prepayment(s)
  - c. Baker Tilly Update
- IX. Accounts Payable
- X. Other
- XI. Adjournment

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All visitors must present a valid driver's license or other government-issued photo identification, sign in at the reception area and wear a visitor badge while at the DuPage Pumping Station.

**MINUTES OF A MEETING OF THE  
FINANCE COMMITTEE  
OF THE DUPAGE WATER COMMISSION  
HELD ON THURSDAY, JUNE 23, 2011  
600 EAST BUTTERFIELD ROAD  
ELMHURST, ILLINOIS**

The meeting was called to order at 6:05 P.M.

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

Committee members absent: J. Zay (*ex officio*)

Also in attendance: J. Spatz, T. McGhee, J. Nesbitt, N. Narducci, V. Hellenbrand, and N. Cavaliere.

**Minutes**

The committee accepted the minutes for Regular Committee Meetings of March 17, 2011, April 21, 2011, and May 19, 2011.

**Approval of Reconciliations**

Mr. Cavaliere stated that Baker Tilly reviewed the reconciliations. Treasurer Narducci was given the reconciliations to review and sign while the meeting continued.

**Ordinance No. O-13-11**

Commissioner Janc was concerned with the following statement in the Request for Board Action: 'Although the Staff Attorney disputed the Commission's authority to make such a grant, others have assumed that authority is implicit in the general contracting authority granted to units of local government.' He inquired what 'others' was referring to. General Manager Spatz stated that 'others' was referring to other municipalities or units of government.

The committee members asked what Staff Attorney Crowley meant by the following statement: '...the lease provides that the Commission is granting a purchase money security interest in the copiers to KMBS.' At this point, the Commissioners requested Staff Attorney Crowley to attend the meeting to address this statement.

Chairman Suess asked why staff did not bid this contract. General Manager Spatz stated that staff looked at the three biggest copier companies and Konica Minolta came in lower than joint purchasing. He added that while getting quotes the two other companies both had started with an associate and by the time the quotes came, there was someone else that was working on staff's quotes. He stated that the associate at Konica Minolta has been at the company for fourteen years. He added that if staff was

not specific enough with the bidding requirements then a new machine may not be provided.

Commissioner Russo asked if toner was included with the contract. General Manager Spatz replied in the affirmative and added that scanning is free as well as other measures to make sure paper is not wasted. He added that as staff scan cards will be required anytime copies/scans/certain print jobs need to be made. He also added the printers are set to default black and white. He continued by stating that black and white has additional savings versus color and this should reduce the amount of copies.

At this time Staff Attorney Crowley entered the meeting. She stated the following with respect to the copier contract: the Commission is not granting security interest, that Konica Minolta is taking the risk, and that by signing the contract the security interest is not enforceable. She added that they were given the case log and it was disclosed. At this time Staff Attorney Crowley left the meeting.

Chairman Suess asked if the committee was in agreement with the ordinance. They all responded aye.

### **Treasurer's Report – May 2011**

Mr. Cavaliere provided the Committee with a synopsis of the May Treasurers reports (A, B, and C). There was a brief discussion in regard to the format of future Treasurers Reports. Mr. Cavaliere stated that staff and Baker Tilly are meeting with Incode developers in July for training and customization.

There was also a brief discussion of cash flow analysis, interest rates, electronic banking, and the public funds investment act.

### **Financial Statements – May 2011**

Mr. Cavaliere provided the Committee with a synopsis of the May Financial Statements.

### **Discussion items**

- a. West Suburban Bank Debt Repayment \$8,000,000 June 21, 2011

The \$8,000,000 payment was made to West Suburban Bank on June 21, 2011.

- b. Baker Tilly Update

Some items that were discussed regarding the Baker Tilly update were:

- Automating accounting processes.
- Interfacing the Commission's work order system, Infor, with Incode.
- Baker Tilly's documentation of the Commission's accounting procedures relating to the Jenner and Block report.
- Baker Tilly's process for electronically reviewed documents
- Receipt of the auditors' final report.
- Statute relating to recent amendments to the Water Commission Act regarding internal control procedures is not clearly defined. Baker Tilly will review issues identified by the external auditor once their report is issued and provide recommendations to address any findings..

- Secretary of State Local Records Act for destroying documents and the Commission's document retention policy.
- The Baker Tilly update worksheet is a living document and items can be added.

c. Budget Appropriation Ordinance Hearing July 21, 2011

General Manager Spatz stated that the settlement with 75<sup>th</sup> and Washington payment will need to be added to the budget. He added that if it is settled before July, it will have to be taken out of the contingencies. Manager of Water Operations McGhee added that there can be changes to the budget up to the July 21, 2011 approval.

### **Accounts Payable**

Mr. Cavaliere stated that the check register was present at the meeting if anyone wanted to review it.

May 11, 2011 – June 14, 2011	\$ 4,605,059.28
<u>Estimated</u>	<u>\$ 1,059,100.00</u>
Total	\$ 5,664,159.28

### **OTHER**

At this time, Treasure Narducci stated that the Reconciliations were all approved. He added that he would like to look at a number of items to better understand the Commission's accounting processes. He stated that the Commission has straighter mains then where he previously worked as well as different reporting measures.

Chairman Suess asked Treasurer Narducci to put together a list of projects for the Committee.

Manager of Water Operations McGhee stated the audit report from Sikich LLC should be ready for the Committee's review by the July meeting. He added that staff has started on the RFP for an auditing service engagement for FY2012, FY2013 and FY2014. He stated that Sikich LLC will be invited to respond to this RFP as their work has been completely satisfactory and the Commission has no formal policy to rotate audit firms.

Chairman Suess asked if there was an update on Downers Grove's repayment. Manager of Water Operations McGhee stated that it will be addressed at the meeting.

### **ADJOURNMENT**

The meeting was adjourned at 6:57 P.M.



# DuPage Water Commission

## MEMORANDUM

TO: John Spatz, General Manager  
FROM: Baker Tilly, Consultant  
DATE: July 14, 2011  
SUBJECT: Financial Report – June 30, 2011

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- The outstanding balance on the West Suburban Debt Certificate was reduced by \$8.0 million in June and has an outstanding balance of \$22.0 million. In addition to the principal payment an interest payment of \$375,000 was also made in June.
- Water sales to Commission customers for June were 88.5 million gallons (3.7%) greater than June 2010. Water billings to customers was \$5.034 million and water purchases from the City of Chicago was \$5.066 million.
- Water billing receivables for the month of June (\$9.3 million) were \$2.4M greater than the previous month. This increase from the previous month is attributable to customers paying water bills prior to due dates in May. The water billing receivable balance for June is more in line with historical trends of when customers make payments and this increase in the receivable balance is not indicative of poor collectability.
- The Commission is two months through the fiscal year or 16.67% of the year is completed. At the end of June \$16.1 million of the \$81.0 million revenue budget has been realized, this accounts for 16.57% of the revenue budget, \$13.7 million of the \$73.4 million expenditure budget has been realized, this accounts for 15.74% of the expenditure budget. Based upon review of these amounts and percentages the Commission year to date balances for revenues and expenditures are in line with the budgeted amounts.
- June sales tax collections (March) were \$210,888 (8.64%) more than the same period last fiscal year.
- The Operations and Maintenance, Operations and Maintenance Reserve, and Depreciation Accounts are fully funded as of June 30, 2011.
- The General Account, including the Sales Tax Subaccount, has unrestricted balances above the \$13.0 million contingency of \$5.76 million.

cc: Chairman and Commissioners

Accounting/Memo/Financial Report – 2011.05

DuPage Water Commission

Summary of Specific Account Requirement Compliance and Summary of Net Assets

June 30, 2011

Revenue Bond Ordinance/Commission Policy Account Requirements	Account Net Assets Balance	Specific Account Requirement	Status
Operations and Maintenance Account	\$ 6,182,616.25	\$ 6,182,616.25	Fully Funded
Revenue Bond Interest Account	\$ 58.94	Positive Balance	Compliant
Revenue Bond Principal Account	\$ 211.18	Positive Balance	Compliant
Bond Reserve Account	\$ -	Insured	Compliant
Operations and Maintenance Reserve Account	\$ 12,365,648.36	\$ 12,365,232.50	Fully Funded
Depreciation Account	\$ 5,175,000.00	\$ 5,175,000.00	Fully Funded
General Account	\$ 13,000,000.00	\$ 13,000,000.00	Fully Funded

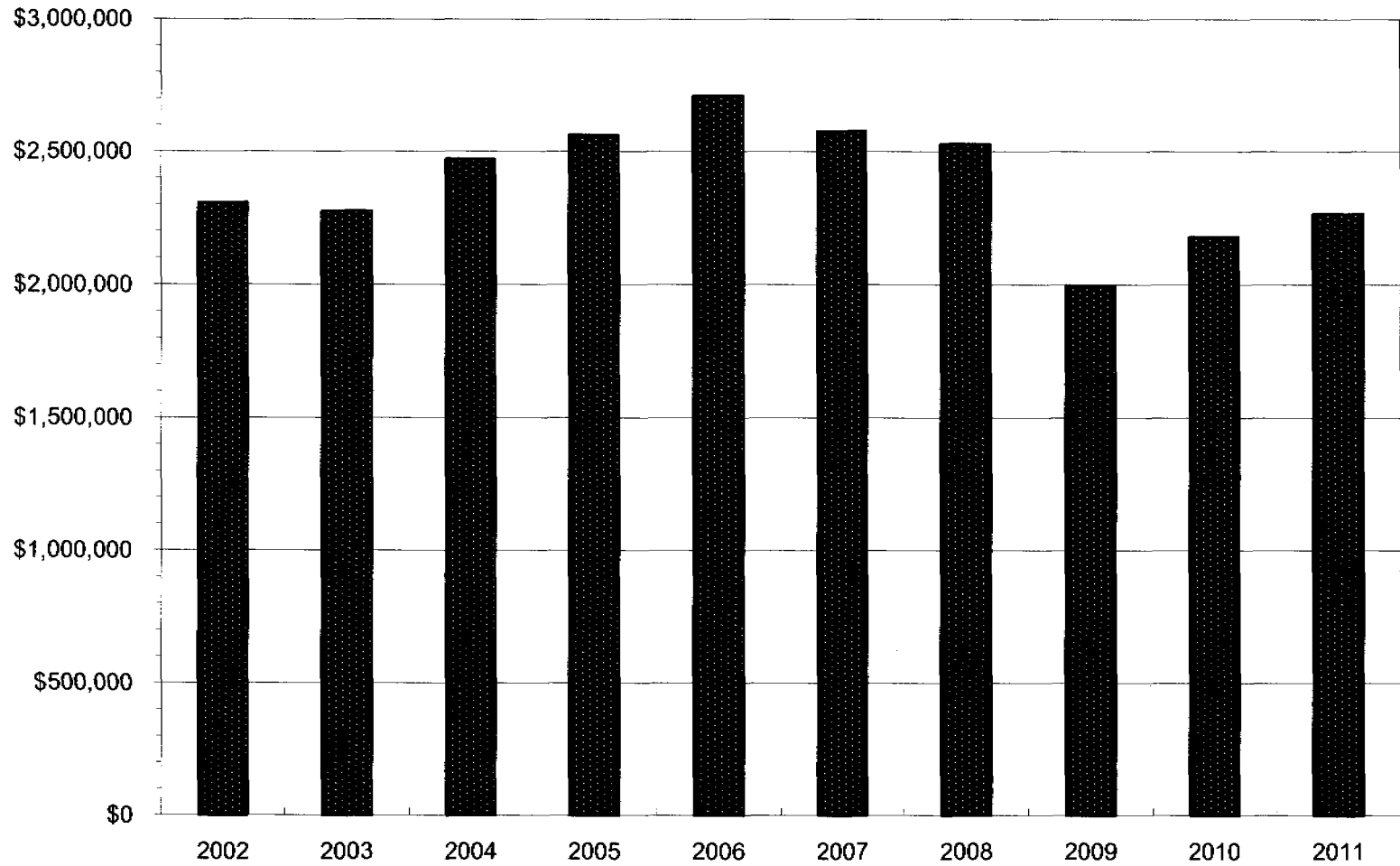
Other Accounts - No Requirement

Sales Tax Subaccount	\$ 4,860,589.79
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Total Net Assets - All Commission Accounts

Unrestricted	\$ (6,860,868.64)
Restricted	\$ 26,220,066.07
Invested in Capital Assets, net	\$ 306,491,996.31
Total	\$ 325,851,193.74

**DuPage Water Commission  
Sales Tax Collected - Month of June**



## BALANCE SHEET

AS OF: JUNE 30TH, 2011

01 -WATER FUND

ACCOUNT #	ACCOUNT NAME	2010-2011 BALANCE	2011-2012 BALANCE
<u>ASSETS</u>			
=====			
<u>CURRENT</u>			
	CASH	130,775.42	267,600.58
	INVESTMENTS	77,252,702.53	54,023,086.62
	ACCOUNTS RECEIVABLE		
	WATER SALES	8,195,873.45	9,317,953.45
	INTEREST RECEIVABLE	54,632.30	3,936.68
	OTHER	16,356,452.06	11,380,124.79
	INVENTORY & PREPAIDS	724,272.29	527,333.90
	TOTAL CURRENT ASSETS	<u>102,714,708.05</u>	<u>75,520,036.02</u>
<u>NONCURRENT ASSETS</u>			
	FIXED ASSETS	469,495,238.76	470,196,065.16
	LESS:ACCUMULATED DEPRECIATION	(114,223,674.75)	(121,097,737.95)
	CONSTRUCTION WORK IN PROGRESS	26,930,547.59	29,471,583.76
	LONG TERM RECEIVABLES	5,637,191.54	5,425,568.54
	TOTAL NONCURRENT ASSETS	<u>387,839,303.14</u>	<u>383,995,479.51</u>
	TOTAL ASSETS	490,554,011.19	459,515,515.53
		=====	=====
<u>LIABILITIES</u>			
=====			
<u>CURRENT LIABILITIES</u>			
	ACCOUNTS PAYABLE	11,098,431.47	7,774,424.74
	NOTES PAYABLE	69,899,828.07	61,909,454.99
	BONDS PAYABLE	23,030,000.00	11,090,000.00
	ACCRUED INTEREST	972,424.91	697,374.28
	CONTRACT RETENTION	3,838,352.97	1,905,659.38
	DEFERRED REVENUE	1,921,040.39	1,781,166.60
	TOTAL CURRENT LIABILITIES	<u>110,760,077.81</u>	<u>85,158,079.99</u>
<u>NONCURRENT LIABILITIES</u>			
	REVENUE BONDS	58,952,436.08	48,459,475.80
	GENERAL OBLIGATION BONDS	( 50,333.88)	0.00
	OTHER POST EMPLOYMENT BENEFITS LIAB.	44,637.00	46,766.00
	TOTAL NONCURRENT LIABILITIES	<u>58,946,739.20</u>	<u>48,506,241.80</u>
	TOTAL LIABILITIES	169,706,817.01	133,664,321.79
		=====	=====
	BEGINNING EQUITY/RESERVES	321,957,531.32	323,440,378.24
	TOTAL REVENUE	15,042,362.02	16,086,162.45
	TOTAL EXPENSES	16,152,699.16	13,675,346.95
	NET CHANGE	( 1,110,337.14)	2,410,815.50
	TOTAL EQUITY/RESERVES	<u>320,847,194.18</u>	<u>325,851,193.74</u>
	NET ASSETS	490,554,011.19	459,515,515.53
		=====	=====



DU PAGE WATER COMMISSION  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2011

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	65,469,684	5,705,547.45	0.00	11,157,022.01	0.00	54,312,661.99	17.04
TAXES	31,014,000	2,651,739.62	0.00	4,917,317.78	0.00	26,096,682.22	15.86
OTHER INCOME	584,862	2,080.37	0.00	11,822.66	0.00	573,039.34	2.02
TOTAL REVENUES	97,068,546	8,359,367.44	0.00	16,086,162.45	0.00	80,982,383.55	16.57
<u>EXPENDITURE SUMMARY</u>							
<u>OPERATIONS</u>							
PERSONNEL SERVICES	4,162,437	288,982.69	0.00	585,473.32	0.00	3,576,963.68	14.07
CONTRACT SERVICES	826,500	78,352.10	0.00	141,909.77	0.00	684,590.23	17.17
INSURANCE	740,044	49,032.91	0.00	94,442.99	0.00	645,601.01	12.76
OPERATIONAL SUPPORT SRVS	999,745	25,067.45	0.00	51,382.67	0.00	948,362.33	5.14
WATER OPERATION	67,430,919	5,449,616.06	0.00	10,659,215.70	0.00	56,771,703.30	15.81
BOND INTEREST	5,973,115	479,736.30	0.00	929,196.69	0.00	5,043,918.31	15.56
LAND & LAND RIGHTS	31,750	0.00	0.00	0.00	0.00	31,750.00	0.00
CAPITAL EQUIP/DEPREC	6,961,405	573,480.45	0.00	1,213,225.81	0.00	5,748,179.19	17.43
CONSTRUCTION IN PROGRESS	0	500.00	0.00	500.00	0.00	(500.00)	0.00
TOTAL OPERATIONS	87,125,915	6,944,767.96	0.00	13,675,346.95	0.00	73,450,568.05	15.70
TOTAL EXPENDITURES	87,125,915	6,944,767.96	0.00	13,675,346.95	0.00	73,450,568.05	15.70
REVENUE OVER/(UNDER) EXPENDITURES	9,942,631	1,414,599.48	0.00	2,410,815.50	0.00	7,531,815.50	24.25

DU PAGE WATER COMMISSION  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2011

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
<u>WATER SERVICE</u>							
01-5111 O&M PAYMENTS- GOVERNMENTAL	55,717,939	4,914,943.44	0.00	9,575,933.40	0.00	46,142,005.60	17.19
01-5112 O&M PAYMENTS- PRIVATE	1,627,437	117,793.68	0.00	236,464.56	0.00	1,390,972.44	14.53
01-5121 FIXED COST PAYMENTS- GOVT	6,962,662	580,219.03	0.00	1,160,438.06	0.00	5,802,223.94	16.67
01-5122 FIXED COST PAYMENTS-PRIVATE	181,932	15,163.83	0.00	30,327.66	0.00	151,604.34	16.67
01-5131 SUBSEQUENT CUSTOMER - GO	402,980	28,293.04	0.00	56,724.64	0.00	346,255.36	14.08
01-5132 SUBSEQUENT CUSTOMER - PRIVAT	564,409	47,752.59	0.00	95,751.85	0.00	468,657.15	16.96
01-5141 EMERGENCY WATER SERVICE- GOV	12,325	1,381.84	0.00	1,381.84	0.00	10,943.16	11.21
TOTAL WATER SERVICE	65,469,684	5,705,547.45	0.00	11,157,022.01	0.00	54,312,661.99	17.04
<u>TAXES</u>							
01-5300.SALES TAXES - WATER REVENUE	24,107,746	2,651,739.62	0.00	4,917,317.78	0.00	19,190,428.22	20.40
01-5300.WATER FUND - GENERAL	6,906,254	0.00	0.00	0.00	0.00	6,906,254.00	0.00
TOTAL TAXES	31,014,000	2,651,739.62	0.00	4,917,317.78	0.00	26,096,682.22	15.86
<u>OTHER INCOME</u>							
01-5810 NET INC(DEC) IN FV OF INVEST	253,862	2,080.37	0.00	4,012.66	0.00	249,849.34	1.58
01-5900 OTHER INCOME	0	0.00	0.00	7,810.00	0.00	( 7,810.00)	0.00
01-5920 CONTRIBUTIONS	331,000	0.00	0.00	0.00	0.00	331,000.00	0.00
TOTAL OTHER INCOME	584,862	2,080.37	0.00	11,822.66	0.00	573,039.34	2.02
<b>** TOTAL REVENUES **</b>	<b>97,068,546</b>	<b>8,359,367.44</b>	<b>0.00</b>	<b>16,086,162.45</b>	<b>0.00</b>	<b>80,982,383.55</b>	<b>16.57</b>

DU PAGE WATER COMMISSION  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JUNE 30TH, 2011

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>							
01-60-6111.00 ADMIN SALARIES	1,294,447	84,174.90	0.00	172,495.52	0.00	1,121,951.48	13.33
01-60-6112.00 OPERATIONS SALARIES	1,485,894	111,886.19	0.00	229,546.73	0.00	1,256,347.27	15.45
01-60-6116.00 ADMIN OVERTIME	7,400	252.43	0.00	295.50	0.00	7,104.50	3.99
01-60-6117.00 OPERATIONS OVERTIME	209,000	10,664.75	0.00	20,924.42	0.00	188,075.58	10.01
01-60-6121.00 PENSION	336,568	23,535.59	0.00	47,136.77	0.00	289,431.23	14.01
01-60-6122.00 MEDICAL/LIFE BENEFITS	506,000	36,910.38	0.00	75,568.14	0.00	430,431.86	14.93
01-60-6123.00 FEDERAL PAYROLL TAXES	234,068	15,202.39	0.00	31,120.24	0.00	202,947.76	13.30
01-60-6128.00 STATE UNEMPLOYMENT	10,400	0.00	0.00	0.00	0.00	10,400.00	0.00
01-60-6131.00 TRAVEL	14,300	2,076.36	0.00	3,116.30	0.00	11,183.70	21.79
01-60-6132.00 TRAINING	23,750	195.00	0.00	195.00	0.00	23,555.00	0.82
01-60-6133.00 PROFESSIONAL DEVELOPMENT	13,310	3,834.70	0.00	4,824.70	0.00	8,485.30	36.25
01-60-6191.00 OTHER PERSONNEL COSTS	27,300	250.00	0.00	250.00	0.00	27,050.00	0.92
TOTAL PERSONNEL SERVICES	4,162,437	288,982.69	0.00	585,473.32	0.00	3,576,963.68	14.07
<u>CONTRACT SERVICES</u>							
01-60-6210.00 WATER CONSERVATION PROGRAM	25,000	0.00	0.00	8,028.22	0.00	16,971.78	32.11
01-60-6233.00 TRUST SERVICES & BANK CHARGE	25,100	731.45	0.00	2,395.27	0.00	22,704.73	9.54
01-60-6251.00 LEGAL SERVICES- GENERAL	50,000	0.00	0.00	0.00	0.00	50,000.00	0.00
01-60-6252.00 BOND COUNSEL	21,000	0.00	0.00	0.00	0.00	21,000.00	0.00
01-60-6253.00 LEGAL SERVICES- SPECIAL	50,000	3,126.25	0.00	3,644.62	0.00	46,355.38	7.29
01-60-6258.00 LEGAL NOTICES	5,000	88.00	0.00	1,672.00	0.00	3,328.00	33.44
01-60-6260.00 AUDIT SERVICES	45,500	12,600.00	0.00	19,700.00	0.00	25,800.00	43.30
01-60-6280.00 CONSULTING SERVICES	127,500	4,750.51	0.00	13,500.51	0.00	113,999.49	10.59
01-60-6290.00 CONTRACTUAL SERVICES	477,400	57,055.89	0.00	92,969.15	0.00	384,430.85	19.47
TOTAL CONTRACT SERVICES	826,500	78,352.10	0.00	141,909.77	0.00	684,590.23	17.17
<u>INSURANCE</u>							
01-60-6411.00 GENERAL LIABILITY INSURANCE	52,744	8,329.16	0.00	16,658.32	0.00	36,085.68	31.58
01-60-6412.00 PUBLIC OFFICIAL LIABILITY	107,000	3,622.83	0.00	3,622.83	0.00	103,377.17	3.39
01-60-6413.00 TEMPORARY BONDS	300	0.00	0.00	0.00	0.00	300.00	0.00
01-60-6415.00 WORKER'S COMPENSATION	90,000	6,798.00	0.00	13,596.00	0.00	76,404.00	15.11
01-60-6416.00 EXCESS LIABILITY COVERAGE	58,000	2,617.17	0.00	5,234.34	0.00	52,765.66	9.02
01-60-6421.00 PROPERTY INSURANCE	367,000	26,479.50	0.00	52,959.00	0.00	314,041.00	14.43
01-60-6422.00 AUTOMOBILE INSURANCE	15,000	1,186.25	0.00	2,372.50	0.00	12,627.50	15.82
01-60-6491.00 SELF INSURANCE PROPERTY	50,000	0.00	0.00	0.00	0.00	50,000.00	0.00
TOTAL INSURANCE	740,044	49,032.91	0.00	94,442.99	0.00	645,601.01	12.76
<u>OPERATIONAL SUPPORT SRVS</u>							
01-60-6512.00 GENERATOR DIESEL FUEL	200,000	0.00	0.00	702.36	0.00	199,297.64	0.35
01-60-6513.00 NATURAL GAS	42,000	1,026.55	0.00	2,785.19	0.00	39,214.81	6.63
01-60-6514.00 COMMUNICATION SYSTEMS	88,120	1,975.79	0.00	5,733.81	0.00	82,386.19	6.51
01-60-6521.00 OFFICE SUPPLIES	22,600	1,471.85	0.00	4,677.95	0.00	17,922.05	20.70
01-60-6522.00 BOOKS & PUBLICATIONS	10,273	749.16	0.00	1,070.09	0.00	9,202.91	10.42
01-60-6531.00 PRINTING- GENERAL	12,050	533.99	0.00	796.25	0.00	11,253.75	6.61
01-60-6532.00 POSTAGE & DELIVERY	16,800	455.87	0.00	954.56	0.00	15,845.44	5.68

DU PAGE WATER COMMISSION  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: JUNE 30TH, 2011

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
01-60-6540.00 PROFESSIONAL DUES	14,755	3,613.33	0.00	3,695.33	0.00	11,059.67	25.04
01-60-6550.00 REPAIRS & MAINT- OFFICE EQUI	17,952	1,022.08	0.00	1,537.96	0.00	16,414.04	8.57
01-60-6560.00 REPAIRS & MAINT- BLDGS & GRN	404,300	10,971.16	0.00	25,841.82	0.00	378,458.18	6.39
01-60-6580.00 COMPUTER SOFTWARE	75,200	0.00	0.00	0.00	0.00	75,200.00	0.00
01-60-6590.00 COMPUTER/SOFTWARE MAINTENANCE	80,795	250.00	0.00	250.00	0.00	80,545.00	0.31
01-60-6591.00 OTHER ADMINISTRATIVE EXPENSE	14,900	2,997.67	0.00	3,337.35	0.00	11,562.65	22.40
TOTAL OPERATIONAL SUPPORT SRVS	999,745	25,067.45	0.00	51,382.67	0.00	948,362.33	5.14
<b>WATER OPERATION</b>							
01-60-6611.00 WATER PURCHASES- CHICAGO	60,687,164	5,234,268.70	0.00	10,038,507.91	0.00	50,648,656.09	16.54
01-60-6612.00 ELECTRIC- DuPAGE	3,425,000	151,338.96	0.00	506,787.25	0.00	2,918,212.75	14.80
01-60-6613.00 WATER CHEMICALS	25,200	0.00	0.00	0.00	0.00	25,200.00	0.00
01-60-6614.00 WATER TBSTING	11,000	0.00	0.00	2,112.53	0.00	8,887.47	19.20
01-60-6621.00 PUMPING SERVICES	275,300	11,957.59	0.00	16,674.06	0.00	258,625.94	6.06
01-60-6623.00 METER TESTING & REPAIRS	62,600	0.00	0.00	0.00	0.00	62,600.00	0.00
01-60-6624.00 SCADA / INSTRUMENTATION	58,200	1,941.08	0.00	1,941.08	0.00	56,258.92	3.34
01-60-6625.00 EQUIPMENT RENTAL	12,900	0.00	0.00	228.00	0.00	12,672.00	1.77
01-60-6626.00 UNIFORMS	34,000	607.15	0.00	921.63	0.00	33,078.37	2.71
01-60-6627.00 SAFETY	75,730	1,524.92	0.00	5,280.77	0.00	70,449.23	6.97
01-60-6631.00 PIPELINE REPAIRS	750,000	32,384.45	0.00	45,384.45	0.00	704,615.55	6.05
01-60-6632.00 COR TESTING & MITIGATION	1,358,000	6,565.48	0.00	25,548.04	0.00	1,332,451.96	1.88
01-60-6633.00 REMOTE FACILITIES MAINTENANCE	456,625	1,986.11	0.00	3,068.38	0.00	453,556.62	0.67
01-60-6634.00 PLAN REVIEW- PIPELINE CONFLI	74,350	121.06	0.00	1,362.21	0.00	72,987.79	1.83
01-60-6637.00 PIPELINE SUPPLIES	22,500	53.40	0.00	53.40	0.00	22,446.60	0.24
01-60-6641.00 REPAIRS & MAINT- VEHICLES	33,500	978.01	0.00	2,456.04	0.00	31,043.96	7.33
01-60-6642.00 FUEL- VEHICLES	67,200	5,889.15	0.00	8,889.95	0.00	58,310.05	13.23
01-60-6643.00 LICENSES- VEHICLES	1,650	0.00	0.00	0.00	0.00	1,650.00	0.00
TOTAL WATER OPERATION	67,430,919	5,449,616.06	0.00	10,659,215.70	0.00	56,771,703.30	15.81
<b>BOND INTEREST</b>							
01-60-6722.00 BOND INTEREST- REV BONDS	3,916,265	324,850.24	0.00	652,710.63	0.00	3,263,554.37	16.67
01-60-6723.00 NOTE INTEREST - DEBT CERT.	2,056,850	154,886.06	0.00	276,486.06	0.00	1,780,363.94	13.44
TOTAL BOND INTEREST	5,973,115	479,736.30	0.00	929,196.69	0.00	5,043,918.31	15.56
<b>LAND &amp; LAND RIGHTS</b>							
01-60-6810.00 LEASES	21,000	0.00	0.00	0.00	0.00	21,000.00	0.00
01-60-6820.00 PERMITS & FEES	10,750	0.00	0.00	0.00	0.00	10,750.00	0.00
TOTAL LAND & LAND RIGHTS	31,750	0.00	0.00	0.00	0.00	31,750.00	0.00
<b>CAPITAL EQUIP/DEPREC</b>							
01-60-6851.00 COMPUTERS	21,400	251.45	0.00	8,018.81	0.00	13,381.19	37.47
01-60-6852.00 OFFICE FURNITURE & EQUIPMT	33,575	0.00	0.00	0.00	0.00	33,575.00	0.00
01-60-6858.00 CAPITALIZED EQUIP PURCHASES	( 54,975)	0.00	0.00	0.00	0.00	( 54,975.00)	0.00
01-60-6860.00 VEHICLES	99,000	0.00	0.00	58,749.00	0.00	40,251.00	59.34
01-60-6868.00 CAPITALIZED VEHICLE PURCHASES	( 99,000)	0.00	0.00	0.00	0.00	( 99,000.00)	0.00
01-60-6920.00 DEPRECIATION- TRANS MAINS	4,547,970	378,997.00	0.00	757,994.00	0.00	3,789,976.00	16.67
01-60-6930.00 DEPRECIATION- BUILDINGS	2,075,022	173,565.00	0.00	347,130.00	0.00	1,727,892.00	16.73
01-60-6940.00 DEPRECIATION-PUMPING EQUIPMENT	170,484	14,816.00	0.00	29,632.00	0.00	140,852.00	17.38
01-60-6952.00 DEPRECIATION- OFFICE FURN &	57,422	2,392.00	0.00	4,784.00	0.00	52,638.00	8.33
01-60-6956.00 DEPRECIATION- OFFICE EQUIP	25,164	0.00	0.00	0.00	0.00	25,164.00	0.00

DU PAGE WATER COMMISSION  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: JUNE 30TH, 2011

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
01-60-6960.00 DEPRECIATION- VEHICLES	85,343	3,459.00	0.00	6,918.00	0.00	78,425.00	8.11
TOTAL CAPITAL EQUIP/DEPREC	6,961,405	573,480.45	0.00	1,213,225.81	0.00	5,748,179.19	17.43
<b>CONSTRUCTION IN PROGRESS</b>							
01-60-7111.00 DPC GEH MS-CONSTR (MS18/9A)	321,000	0.00	0.00	0.00	0.00	321,000.00	0.00
01-60-7113.00 WINFIELD MS27B CONSTR	10,000	0.00	0.00	0.00	0.00	10,000.00	0.00
01-60-7213.00 EMERGENCY GENERATION CONTRACT	0	500.00	0.00	500.00	0.00	( 500.00)	0.00
01-60-7980.00 CAPITALIZED FIXED ASSETS	( 331,000)	0.00	0.00	0.00	0.00	( 331,000.00)	0.00
TOTAL CONSTRUCTION IN PROGRESS	0	500.00	0.00	500.00	0.00	( 500.00)	0.00
<b>CHGO CONSTR GRANT</b>							
<b>CONTINGENCY</b>							
<b>BOND PRINCIPAL</b>							
TOTAL OPERATIONS	87,125,915	6,944,767.96	0.00	13,675,346.95	0.00	73,450,568.05	15.70
TOTAL EXPENDITURES	87,125,915	6,944,767.96	0.00	13,675,346.95	0.00	73,450,568.05	15.70

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