



# DuPage Water Commission

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

## AGENDA

### DUPAGE WATER COMMISSION

THURSDAY, AUGUST 21, 2014  
7:00 P.M.

600 EAST BUTTERFIELD ROAD  
ELMHURST, IL 60126

- I. Call to Order and Pledge of Allegiance
- II. Roll Call  
(Majority of the Commissioners then in Office—minimum 7)
- III. Public Comments (limited to 3 minutes per person)
- IV. Approval of Minutes  
(Concurrence of a Majority of those Commissioners Present, provided there is a quorum—minimum 4)

**RECOMMENDED MOTION: To approve the Minutes of the June 19, 2014 Regular Meeting and the Minutes of the June 19, 2014 Executive Session Meeting of the DuPage Water Commission (Voice Vote).**

- V. Treasurer's Reports – June and July 2014  
(Concurrence of a Majority of those Commissioners Present, provided there is a quorum—minimum 4)

**RECOMMENDED MOTION: To accept the June and July 2014 Treasurer's Reports (Voice Vote).**

- VI. Committee Reports
  - A. Finance Committee
    1. Report of 8/21/14 Finance Committee
    2. 2014 Annual Audit Report

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

**RECOMMENDED MOTION: To accept the draft audit report for the fiscal year ending April 30, 2014, to direct the auditors to print the final report, and to direct staff to distribute the FY2014 audit report to the Commission's customers and other interested parties (Voice Vote).**

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.

## 3. Actions on Other Items Listed on 8/21/14 Finance Committee Agenda

## B. Administration Committee

## 1. Report of 8/21/14 Administration Committee

## 2. Resolution No. R-22-14: A Resolution Releasing Certain Executive Session Meeting Minutes at the August 21, 2014 DuPage Water Commission Meeting

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

**RECOMMENDED MOTION: To adopt Resolution No. R-22-14: A Resolution Releasing Certain Executive Session Meeting Minutes at the August 21, 2014 DuPage Water Commission Meeting (Roll Call).**

## 3. Actions on Other Items Listed on 8/21/14 Administration Committee Agenda

## C. Engineering &amp; Construction Committee

## 1. Report of 8/21/14 Engineering &amp; Construction Committee

2. Resolution No. R-19-14: A Resolution Approving and Ratifying Certain Work Authorization Orders Under Quick Response Contract QR-10/13 at the August 21, 2014, DuPage Water Commission Meeting (**Rossi Contractors Inc. in the amount of \$184,000.00**)

(Affirmative Majority of the Appointed Commissioners, containing the votes of at least 1/3 of the County Appointed Commissioners and 40% of the Municipal Appointed Commissioners—3 County + 3 Muni+1=7)

## 3. Resolution No. R-20-14: A Resolution Approving and Authorizing the Execution of a Master Agreement(s) with Westin Engineering Inc. for Professional Engineering Services

(Affirmative Majority of the Appointed Commissioners, containing the votes of at least 1/3 of the County Appointed Commissioners and 40% of the Municipal Appointed Commissioners—3 County + 3 Muni+1=7)

**RECOMMENDED MOTION: To adopt item numbers 2 and 3 under the Engineering & Construction Report section of the Agenda in a single group pursuant to the Omnibus Vote Procedures (Roll Call).**

## 4. Actions on Other Items Listed on 8/21/14 Engineering &amp; Construction Committee Agenda

## VII. Accounts Payable

(Affirmative Majority of the Appointed Commissioners, containing the votes of at least 1/3 of the County Appointed Commissioners and 40% of the Municipal Appointed Commissioners—3 County + 3 Muni+1=7)

**RECOMMENDED MOTION: To approve the Accounts Payable in the amount of \$8,350,586.46, (June 2014, disbursements made with concurrence of Commission's Chairman) and \$8,744,414.76 (July 2014) subject to submission of all contractually required documentation, for invoices that have been received (Roll Call).**

**RECOMMENDED MOTION:** To approve the Accounts Payable in the amount of \$795,015.00, (June 2014, disbursements made with concurrence of Commission's Chairman) and \$683,815.00 (July 2014) subject to submission of all contractually required documentation, for invoices that have not yet been received but have been estimated (Roll Call).

- VIII. Chairman's Report
- IX. Omnibus Vote Requiring Majority Vote
- X. Omnibus Vote Requiring Super-Majority or Special Majority Vote
- XI. Old Business
- XII. New Business
- XIII. Executive Session

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

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

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

- XIV. Collective Bargaining Agreements

(Affirmative Majority of the Appointed Commissioners, containing the votes of at least 1/3 of the County Appointed Commissioners and 40% of the Municipal Appointed Commissioners (3 County + 3 Muni+1=7))

**RECOMMENDED MOTION: Resolution No. R-21-14: A Resolution Approving and Authorizing the Execution of Collective Bargaining Agreements with the International Union of Operating Engineers Local 399 (AFL-CIO) and International Union of Operating Engineers Local 150, Public Employee Division. (Roll Call).**

- XV. Adjournment

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

**MINUTES OF A MEETING OF THE  
DuPAGE WATER COMMISSION  
HELD ON THURSDAY, JUNE 19, 2014  
600 E. BUTTERFIELD ROAD  
ELMHURST, ILLINOIS**

The meeting was called to order by Vice Chairman Murphy at 7:00 P.M.

Commissioners in attendance: C. Janc, D. Loftus, W. Murphy, J. Pruyn, D. Russo (by teleconference), F. Saverino, M. Scheck, and J.B. Webb

Commissioners Absent: J. Broda, L. Crawford, R. Furstenau, P. Suess, and J. Zay

Also in attendance: Treasurer D. Ellsworth, J. Spatz, C. Johnson, C. Peterson, T. McGhee, J. Rodriguez, F. Frelka, J. Schori, R. C. Bostick, E. Kazmierczak, and G. Gorski of Gorski & Good, LLP.

**PUBLIC COMMENT**

None

**APPROVAL OF MINUTES**

Commissioner Saverino moved to approve the Minutes of the May 15, 2014 Regular Meeting of the DuPage Water Commission. Seconded by Commissioner Pruyn and unanimously approved by a Voice Vote.

All voted aye. Motion carried.

**TREASURER REPORT**

Treasurer Ellsworth presented the May 2014 Treasurer's Report, consisting of eleven pages, noting that pages 1, 2 and 3 contained a brief summary of the report.

Treasurer Ellsworth pointed out the \$72.5 million of cash and investments on page 4, which reflected an increase of about \$2.6 million from the previous month. Treasurer Ellsworth also pointed out the schedule of investments on pages 5 through 9 totaling \$69.7 million and the market yield on the total portfolio showed 57 basis points which had increased slightly from the prior month. On page 10, the statement of cash flows showed an increase in cash and investments by about \$2.6 million and operating activities increased cash by approximately \$1.4 million, roughly \$2.4 million of sales tax was received, and principal and interest debt payments on bonds totaled about \$1.2 million. On page 11, the monthly cash/operating report showed that the Commission had met or exceeded all of its reserve requirements and approximately \$31.9 million of outstanding debt in Table 3, Rows H and I.

Commissioner Janc moved to accept the May 2014 Treasurer's Report. Seconded by Commissioner Russo and unanimously approved by a Voice Vote.

All voted aye. Motion carried.



**COMMITTEE REPORTS**

**Finance Committee – Reported by Commissioner Pruyn**

Commissioner Pruyn reported that even though the Finance Committee did not have a quorum, the members present reviewed and recommended for approval all items listed on the Finance Committee Agenda.

With respect to the Interest Period under the Northern Trust Certificate of Debt, Commissioner Pruyn stated that the Finance Committee recommended electing another one month interest period as the interest rate had remained the same.

With no further discussion, Commissioner Pruyn moved to Suspend the Purchasing Procedures of the Commission's By-Laws and Authorize the Upgrade of the Incode Accounting System from Tyler Technologies at a cost not-to-exceed \$50,000.00. Seconded by Commissioner Janc and unanimously approved by a Roll Call Vote.

Ayes: C. Janc, D. Loftus, W. Murphy, J. Pruyn, D. Russo, F. Saverino, M. Scheck, and J.B. Webb

Nays: None

Absent: J. Broda, L. Crawford, R. Furstenau, P. Suess, and J. Zay

**Administration Committee - No Meeting**

**Engineering & Construction Committee – Reported by Commissioner Loftus**

Commissioner Loftus reported that the Engineering & Construction Committee had reviewed and recommended for approval all action items listed on the Engineering & Construction Agenda. After Commissioner Loftus provided a brief summary of the items, he welcomed any questions. Hearing none, Commissioner Loftus referred to Item number 4 requesting that it be removed from the Omnibus Group Vote Agenda for separate consideration as he would be recusing himself from any discussion or vote related to the Item.

With no further discussion, Commissioner Loftus moved to adopt item numbers 2, 3, 5, 6, and 7 under the Engineering & Construction Report section of the Agenda in a single group pursuant to the Omnibus Vote Procedures. Seconded by Commissioner Pruyn.

Before the vote was called, Commissioner Pruyn referred to Resolution Nos. R-17-14 and R-18-14 and questioned why the Commission had received such a low bid response. With regards to Resolution No. R-17-14, General Manager Spatz explained that Neenah Foundry Company was the only foundry that had the Commission's casting forms already in stock and since it was a small order, he felt that the other bidders would not be able to recoup their costs. With regards to Resolution No. R-18-14, General Manager Spatz felt that it was due to a lack of available contractor's time as it appears that there is a big demand for these type services.

## Minutes of the 6/19/14 Commission Meeting

Commissioner Loftus noted that the Engineering & Construction Committee had discussed the same concerns and had directed staff to monitor future bid responses. Should a low response happen again, Commissioner Loftus noted that the Committee had suggested conducting an independent review of the Commission's contracts and policies to find out if other reasons, other than a lack of contractor time, were involved.

After Commissioner Loftus thanked Commissioner Pruyn for voicing his concerns, the motion was unanimously approved by a Roll Call Vote.

Ayes: C. Janc, D. Loftus, W. Murphy, J. Pruyn, D. Russo, F. Saverino, M. Scheck, and J.B. Webb

Nays: None

Absent: J. Broda, L. Crawford, R. Furstenau, P. Suess, and J. Zay

Item 2: Ordinance No. O-5-14: An Ordinance Determining the Prevailing Rate of Wages in DuPage County and Cook County (No Cost Component)

Item 3: Resolution No. R-15-14: A Resolution Approving and Ratifying Certain Work Authorization Orders Under Quick Response Electrical Contract QRE-6/12 at the June 19, 2014, DuPage Water Commission Meeting (Divane Bros. Electric Co. for a total cost of \$1,112.75)

Item 5: Resolution No. R-17-14: A Resolution Awarding a Contract to Furnish and Deliver Manhole Frames and Lids (Neenah Foundry Company for the unit prices set forth in its Contract/Proposal not-to-exceed \$37,800.00)

Item 6: Resolution No. R-18-14: A resolution Awarding a Contract for Vacuum Excavation Services (R.A. Mancini, Inc. – not-to-exceed \$90,000.00)

Item 7: Request For Board Action: A Contract Agreement for Electrical Supply Consulting Services (SPI Consulting Group – hourly rate of \$260.00 on an as-needed basis)

Commissioner Scheck moved to adopt Resolution No. R-16-14: A Resolution Approving and Ratifying Certain Task Orders Under a Master Contract with AECOM (estimated cost of \$250,000.00). Seconded by Commissioner Saverino and unanimously approved by a Roll Call Vote.

Ayes: C. Janc, W. Murphy, J. Pruyn, D. Russo, F. Saverino, M. Scheck, and J.B. Webb

Nays: None

Recused: D. Loftus

Absent: J. Broda, L. Crawford, R. Furstenau, P. Suess, and J. Zay

**ACCOUNTS PAYABLE**

Commissioner Loftus moved to approve the Accounts Payable in the amount of \$8,807,643.47, subject to submission of all contractually required documentation, for invoices that have been received and for invoices that have not yet been received but have been estimated. Seconded by Commissioner Janc and unanimously approved by a Roll Call Vote.

Ayes: C. Janc, D. Loftus, W. Murphy, J. Pruyn, D. Russo, F. Saverino, M. Scheck, and J.B. Webb

Nays: None

Absent: J. Broda, L. Crawford, R. Furstenau, P. Suess, and J. Zay

**CHAIRMAN'S REPORT**

Vice Chairman Murphy expressed his appreciation to all members that were able to attend the meeting.

**OMNIBUS VOTE REQUIRING MAJORITY VOTE**

None

**OMNIBUS VOTE REQUIRING SUPER-MAJORITY OR SPECIAL MAJORITY VOTE**

None

**OLD BUSINESS**

None

**NEW BUSINESS**

None

**EXECUTIVE SESSION**

Commissioner Loftus moved to go into Executive Session to discuss matters related to personnel pursuant to 5 ILCS 120/2(c)(1) and (2). Seconded by Commissioner Pruyn and unanimously approved by a Roll Call Vote:

Ayes: C. Janc, D. Loftus, W. Murphy, J. Pruyn, D. Russo, F. Saverino, M. Scheck, and J.B. Webb

Nays: None

Absent: J. Broda, L. Crawford, R. Furstenau, P. Suess, and J. Zay

Minutes of the 6/19/14 Commission Meeting

The Board went into Executive Session at 7:10 P.M.

Commissioner Loftus moved to come out of Executive Session at 7:19 P.M. Seconded by Commissioner Pruyn and unanimously approved by a Voice Vote.

All voted aye. Motion carried.

Commissioner Pruyn moved to adjourn the meeting at 7:20 P.M. Seconded by Commissioner Scheck and unanimously approved by a Voice Vote.

All voted aye. Motion carried.

## DUPAGE WATER COMMISSION INTEROFFICE MEMORANDUM

**TO:** Chairman and Commissioners  
**FROM:** Douglas Ellsworth, Treasurer  
**DATE:** July 9, 2014  
**SUBJECT:** TREASURER'S REPORT – JUNE 30, 2014

I am pleased to report that I have reviewed and approved all journal entries and bank reconciliations for the month of June, 2014. I have also reviewed the monthly financial statements and budget status reports, and found them to be in order.

### **Summary of Cash & Investments (Page 4)**

1. Cash and investments totaled \$74.8 million at June 30<sup>th</sup>, an increase of \$2.3 million over the previous month. The increase can be attributed to positive cash flow from operations and our sales tax receipt.
2. The balance in the BMO Harris checking account at June 30<sup>th</sup> was \$2.5 million, down slightly from the \$2.8 million reported last month.
3. The BMO Harris money market account balance at month-end was \$11.4 million, an increase of \$2.5 million over last month.
4. The IIIT money market account used by PFM for investment purposes remained relatively unchanged from the prior month, at \$4.6 million.
5. Our investment in U.S. treasuries increased by \$905,985 during June, while our holdings of U.S. agencies and municipal bonds decreased by \$275,881 and \$652,728, respectively. Our commercial paper holdings remained relatively constant at \$6.6 million.
6. The current holdings of cash and investments are in compliance with the approved investment policy.
7. Over the first two months of the fiscal year, the Commission's cash and investments increased \$4.9 million. The following table presents a summary of the year-to-date changes in cash and investments by account.
  - The Sales Tax Account decreased by \$2.0 million for an ending balance of \$7.2 million. The \$2.0 million was transferred to the Long-Term Capital Reserve Fund to fully fund the year's commitment of \$175,000 per month.
  - The Long-Term Capital Reserve Account increased \$2.1 million due to a decision to fully fund the year's scheduled transfers. Besides the \$2.0 million transferred from the Sales Tax account, \$100,000 was transferred from the General Account. The month end balance was \$5.8 million.

- The Operating Reserve Account increased \$3.1 million for a total of \$37.5 million. The increase can be attributed to positive cash flow from operations and the sales tax receipt.

The following table presents a summary of the changes in cash position by account.

**Cash and Investments by Account**

Account	Balance 4/30/2014	Balance 6/30/2014	YTD Increase (Decrease)
Operations & Maintenance	\$10,909,467	\$12,689,830	\$ 1,780,363
Bond Interest	22,545	20,849	(1,696)
Bond Principal	1,164,550	1,176,800	12,250
General Account	10,573,642	10,433,840	(139,802)
Sales Tax	9,182,877	7,197,115	(1,985,762)
Operating Reserve	34,435,593	37,527,414	3,091,821
Long-Term Cap. Reserve	3,658,775	5,766,919	2,108,144
Total Cash & Investments	\$69,947,449	\$74,812,767	\$ 4,865,318

**Schedule of Investments (Pages 5-9)**

1. The average yield to maturity on the Commission's investments was 0.56%, down slightly from the 0.57% reported last month.
2. The portfolio is showing unrealized gains of \$3,756 at June 30<sup>th</sup>, compared to unrealized losses of \$47,728 at April 30<sup>th</sup>.
3. The amortized cost of our investments was \$72.3 million at June 30<sup>th</sup>, an increase of \$2.6 million over last month.

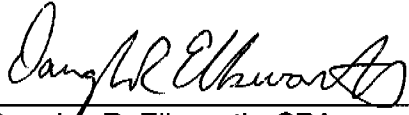
**Statement of Cash Flows (Page 10)**

1. The statement of cash flows shows a breakdown of the \$4.9 million increase in cash & investments since the beginning of the fiscal year.
2. Operating activities increased cash by \$1.8 million.
3. \$5.4 million of sales tax revenue was received.
4. Debt service payments totaled \$2.4 million.
5. Cash flow from Investment activity generated \$84,169.

**Reserve Analysis (Page 11)**

1. The reserve analysis report shows the commission has met or exceeded all reserve targets at June 30<sup>th</sup>.
2. The Operating Reserve account is \$375,073 over its target of \$37.5 million.
3. The O & M account has \$12.7 million, which is \$3.2 million higher than target.
4. There was \$30.7 million of debt outstanding at June 30<sup>th</sup>, a reduction of \$1.2 million from last month. For the year, \$2.3 million of debt has been retired.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Douglas R. Ellsworth". The signature is written in black ink and is positioned above a horizontal line.

Douglas R. Ellsworth, CPA  
Treasurer

DU PAGE WATER COMMISSION  
 TREASURER'S REPORT  
 SUMMARY OF CASH AND INVESTMENTS  
 June 30, 2014

FUNDS CONSIST OF:	June 30, 2014	May 31, 2014	INCR. - (DECR.)
PETTY CASH	1,200.00	1,200.00	0.00
CASH AT HARRIS BANK	2,487,112.40	2,801,389.17	(314,276.77)
<b>TOTAL CASH</b>	<b>2,488,312.40</b>	<b>2,802,589.17</b>	<b>(314,276.77)</b>
IIIT MONEY MARKET FUNDS	4,591,214.78	4,487,140.46	104,074.32
BMO HARRIS MONEY MARKET FUNDS	11,399,166.62	8,898,567.75	2,500,598.87
U. S. TREASURY INVESTMENTS	28,173,557.42	27,267,572.05	905,985.37
U. S. AGENCY INVESTMENTS	16,717,880.93	16,993,762.41	(275,881.48)
MUNICIPAL BONDS	4,843,698.21	5,496,426.12	(652,727.91)
COMMERCIAL PAPER	6,598,936.53	6,599,003.21	(66.68)
<b>TOTAL INVESTMENTS</b>	<b>72,324,454.49</b>	<b>69,742,472.00</b>	<b>2,581,982.49</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>74,812,766.89</b>	<b>72,545,061.17</b>	<b>2,267,705.72</b>

	June 30, 2014	May 31, 2014	% CHANGE
IIIT MONEY MARKET FUNDS	6.3%	6.3%	2.3%
BMO HARRIS MONEY MARKET FUNDS	15.8%	12.8%	28.1%
U. S. TREASURY INVESTMENTS	39.0%	39.1%	3.3%
U. S. AGENCY INVESTMENTS	23.1%	24.4%	-1.6%
MUNICIPAL BONDS	6.7%	7.9%	-11.9%
COMMERCIAL PAPER	9.1%	9.5%	0.0%
<b>TOTAL INVESTMENTS</b>	<b>100.0%</b>	<b>100.0%</b>	<b>3.7%</b>

Note 1 - Investments are carried at amortized cost.



DU PAGE WATER COMMISSION  
 INVESTMENTS  
 (Unaudited)  
 June 30, 2014

FUND SOURCE	COUPON RATE	PURCHASE DATE	MATURITY DATE		YIELD TO MATURITY (COST)	PAR VALUE	AMORTIZED COST	AMORTIZED DISCOUNT (PREMIUM)	PURCHASE PRICE	ACCRUED INTEREST 06/30/14
<b>Water Fund Oper. &amp; Maint. Acct. (01-1211.03)</b>										
BMO Harris - Money Market	0.161%	06/30/14	07/01/14	1	0.161%	10,201,517.96	10,201,517.96	-	10,201,517.96	-
<b>Revenue Bond Interest Account (01-1212)</b>										
BMO Harris	0.000%	06/30/14	07/01/14		0.000%	\$ 20,848.66	\$ 20,848.66	\$ -	\$ 20,848.66	\$ -
<b>Revenue Bond Principal (01-1213)</b>										
BMO Harris	0.000%	06/30/14	07/01/14		0.000%	\$ 1,176,800.00	\$ 1,176,800.00	\$ -	\$ 1,176,800.00	\$ -
<b>Water Fund General Account (01-1217 &amp; 1217.01)</b>										
IIIT - Money Market	0.030%	06/30/14	07/01/14	1	0.030%	4,434,618.93	4,434,618.93	-	4,434,618.93	-
Deutsche Bank Finl CP	0.000%	03/04/14	07/02/14	2	0.200%	1,000,000.00	999,993.06	819.45	999,173.61	-
Bank of Tokyo Mitsubishi CP	0.000%	03/27/14	07/02/14	2	0.200%	2,000,000.00	1,999,988.34	1,108.34	1,998,880.00	-
JP Morgan Securities LLC CP	0.000%	06/05/14	09/02/14	64	0.150%	1,000,000.00	999,737.50	108.33	999,629.17	-
BNP Paribas Finance Inc CP	0.000%	06/02/14	09/03/14	65	0.140%	2,000,000.00	1,999,502.22	225.55	1,999,276.67	-
					0.111%	\$ 10,434,618.93	\$ 10,433,840.05	\$ 2,261.67	\$ 10,431,578.38	\$ -
Weighted Avg Maturity			20							

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DU PAGE WATER COMMISSION  
 INVESTMENTS  
 (Unaudited)  
 June 30, 2014

FUND SOURCE	COUPON RATE	PURCHASE DATE	MATURITY DATE		YIELD TO MATURITY (COST)	PAR VALUE	AMORTIZED COST	AMORTIZED DISCOUNT (PREMIUM)	PURCHASE PRICE	ACCRUED INTEREST 06/30/14
Sales Tax Funds (01-1230 & 01-1230.01)										
IIIT - Money Market	0.030%	06/30/14	07/01/14	1	0.030%	49,113.60	49,113.60	-	49,113.60	-
US Treasury Notes	2.375%	03/21/13	10/31/14	123	0.230%	375,000.00	377,666.05	(10,268.52)	387,934.57	1,500.51
US Treasury Notes	2.500%	09/05/13	03/13/15	256	0.390%	475,000.00	482,490.53	(8,151.07)	490,641.60	2,984.97
US Treasury Notes	1.750%	09/06/12	07/31/15	396	0.290%	300,000.00	304,725.99	(7,918.54)	312,644.53	2,189.92
US Treasury Notes	1.375%	11/29/12	11/30/15	518	0.350%	100,000.00	101,446.08	(1,596.89)	103,042.97	116.46
US Treasury Notes	1.375%	05/15/14	11/30/15	518	0.200%	225,000.00	228,738.75	(339.38)	229,078.13	262.04
US Treasury Notes	2.000%	01/30/13	01/31/16	580	0.440%	35,000.00	35,861.30	(760.18)	36,621.48	291.99
US Treasury Notes	2.000%	03/04/14	01/31/16	580	0.300%	170,000.00	174,561.71	(936.73)	175,498.44	1,418.23
US Treasury Notes	0.375%	02/04/14	01/31/16	580	0.310%	200,000.00	200,206.16	(51.65)	200,257.81	312.85
US Treasury Notes	2.000%	03/28/13	04/30/16	670	0.380%	100,000.00	102,955.57	(2,020.99)	104,976.56	336.96
US Treasury Notes	0.375%	06/03/14	05/31/16	701	0.380%	75,000.00	74,988.73	0.45	74,988.28	23.82
US Treasury Notes	1.750%	04/04/14	05/31/16	701	0.540%	150,000.00	153,468.12	(434.22)	153,902.34	222.34
US Treasury Notes	3.250%	05/10/13	06/30/16	731	0.410%	150,000.00	158,477.53	(4,764.66)	163,242.19	13.25
US Treasury Notes	3.250%	05/22/13	06/30/16	731	0.440%	150,000.00	158,108.94	(4,371.53)	162,480.47	13.25
US Treasury Notes	3.250%	05/24/13	06/30/16	731	0.530%	200,000.00	211,148.65	(6,124.79)	217,273.44	17.66
US Treasury Notes	1.000%	02/27/14	08/31/16	793	0.490%	250,000.00	252,743.56	(410.74)	253,154.30	835.60
US Treasury Notes	0.875%	11/27/13	11/30/16	884	0.580%	250,000.00	251,737.34	(411.10)	252,148.44	185.28
US Treasury Notes	0.875%	10/31/13	11/30/16	884	0.620%	350,000.00	352,127.87	(579.16)	352,707.03	259.39
US Treasury Notes	1.000%	03/19/14	03/31/17	1,005	0.920%	150,000.00	150,314.31	(31.39)	150,345.70	377.05
US Treasury Notes	0.625%	06/03/14	05/31/17	1,066	0.810%	75,000.00	74,594.51	10.53	74,583.98	39.70
MD ST Econ Dev Corp Rev Bonds	0.750%	10/31/12	06/01/15	336	0.730%	170,000.00	170,030.25	(54.75)	170,085.00	106.25
IL ST Unemployment Rev Bonds	5.000%	07/31/12	06/15/15	350	0.850%	200,000.00	207,872.59	(15,625.41)	223,498.00	444.44
OR ST GO Bonds	0.497%	02/13/13	08/01/15	397	0.500%	100,000.00	100,000.00	-	100,000.00	207.08
IN ST Bonds Tax Rev	0.919%	12/23/13	01/15/16	564	0.920%	150,000.00	150,000.00	-	150,000.00	635.64
Regional Trans Auth, IL Rev Bonds	0.550%	05/07/14	05/06/16	676	0.580%	200,000.00	199,874.14	10.14	199,864.00	165.00
CA ST Taxable GO Bonds	1.250%	10/22/13	11/01/16	855	1.090%	100,000.00	100,367.36	(101.64)	100,469.00	208.33
FHLMC Notes	0.625%	04/30/12	12/29/14	182	0.480%	750,000.00	750,544.43	(2,373.07)	752,917.50	26.04
Federal Home Loan Bank Bonds	0.500%	01/23/14	06/12/15	347	0.260%	275,000.00	275,636.83	(283.32)	275,920.15	72.57
FHLB (CALLABLE) Global Notes	0.375%	12/30/13	12/30/15	548	0.390%	150,000.00	149,966.28	11.28	149,955.00	1.56
Fannie Mae Global Notes	0.500%	02/14/13	03/30/16	639	0.540%	115,000.00	114,926.40	57.50	114,868.90	145.35
Fannie Mae Global Notes	0.500%	08/29/13	03/30/16	639	0.710%	150,000.00	149,457.80	257.30	149,200.50	189.58
FNMA Notes	1.250%	10/01/13	09/28/16	821	0.750%	70,000.00	70,778.24	(255.66)	71,033.90	226.04
FNMA Notes	1.250%	10/01/13	09/28/16	821	0.750%	105,000.00	106,185.98	(389.66)	106,575.64	339.06
Federal Home Loan Bank Bonds	1.625%	04/04/14	03/27/17	1,001	1.250%	155,000.00	156,284.16	(419.29)	156,703.45	657.67
HSBC USA Inc. CP	0.000%	02/27/14	08/25/14	56	0.370%	300,000.00	299,894.58	237.66	299,656.92	-
JP Morgan Securities CP	0.000%	02/27/14	09/25/14	87	0.370%	300,000.00	299,820.83	256.25	299,564.58	-
					0.498%	\$ 7,119,113.60	\$ 7,197,115.17	\$ (67,833.23)	\$ 7,264,948.40	\$ 14,825.88
Weighted Avg Maturity					497					

6.

DU PAGE WATER COMMISSION  
 INVESTMENTS  
 (Unaudited)  
 June 30, 2014

FUND SOURCE	COUPON RATE	PURCHASE DATE	MATURITY DATE		YIELD TO MATURITY (COST)	PAR VALUE	AMORTIZED COST	AMORTIZED DISCOUNT (PREMIUM)	PURCHASE PRICE	ACCRUED INTEREST 06/30/14
Water Fund Operating Reserve (01-1218)										
IIIT - Money Market	0.030%	06/30/14	07/01/14	1	0.030%	86,462.34	86,462.34	-	86,462.34	-
US Treasury Notes	1.875%	03/30/12	06/30/15	365	0.580%	225,000.00	227,902.28	(5,341.94)	233,244.22	11.46
US Treasury Notes	1.875%	03/30/12	06/30/15	365	0.580%	650,000.00	658,384.36	(15,432.29)	673,816.65	33.12
US Treasury Notes	1.750%	09/06/12	07/31/15	396	0.330%	425,000.00	431,516.65	(8,125.87)	439,642.52	3,102.38
US Treasury Notes	1.750%	06/27/12	07/31/15	396	0.460%	550,000.00	557,675.12	(11,274.03)	568,949.15	4,014.85
US Treasury Notes	1.375%	05/15/14	11/30/15	518	0.200%	1,000,000.00	1,016,545.07	(1,501.81)	1,018,046.88	1,164.62
US Treasury Notes	2.125%	01/28/14	12/31/15	549	0.360%	775,000.00	795,414.93	(5,741.32)	801,156.25	44.75
US Treasury Notes	0.375%	02/04/14	01/31/16	580	0.310%	1,100,000.00	1,101,133.89	(284.08)	1,101,417.97	1,720.65
US Treasury Notes	2.000%	03/04/14	01/31/16	580	0.300%	1,350,000.00	1,386,225.35	(7,438.71)	1,393,664.06	11,262.43
US Treasury Notes	1.750%	05/15/14	05/31/16	701	0.380%	1,000,000.00	1,026,104.56	(1,747.00)	1,027,851.56	1,482.24
US Treasury Notes	1.000%	02/11/14	08/31/16	793	0.550%	465,000.00	469,513.78	(771.96)	470,285.74	1,554.21
US Treasury Notes	1.000%	08/29/13	08/31/16	793	0.820%	1,475,000.00	1,480,837.27	(2,229.14)	1,483,066.41	4,930.03
US Treasury Notes	1.000%	03/06/13	10/31/16	854	0.490%	1,500,000.00	1,517,713.92	(9,942.33)	1,527,656.25	2,527.17
US Treasury Notes	4.625%	01/10/14	02/15/17	961	0.920%	425,000.00	465,690.61	(7,238.10)	472,928.71	7,384.67
US Treasury Notes	1.000%	02/27/14	03/31/17	1,005	0.730%	1,825,000.00	1,838,262.77	(1,565.36)	1,839,828.13	4,587.43
US Treasury Notes	1.000%	03/19/14	03/31/17	1,005	0.920%	1,850,000.00	1,853,876.53	(387.14)	1,854,263.67	4,650.27
US Treasury Notes	0.625%	05/15/14	05/31/17	1,066	0.830%	1,000,000.00	994,236.37	251.99	993,984.38	529.37
US Treasury Notes	0.625%	03/12/13	05/31/17	1,066	0.720%	1,100,000.00	1,097,138.11	1,263.11	1,095,875.00	582.31
US Treasury Notes	0.500%	08/15/12	07/31/17	1,127	0.740%	100,000.00	99,612.99	245.81	99,367.18	157.10
US Treasury Notes	0.625%	10/31/12	09/30/17	1,188	0.750%	300,000.00	298,838.96	737.40	298,101.56	471.31
US Treasury Notes	0.750%	11/01/12	10/31/17	1,219	0.740%	100,000.00	100,039.40	195.60	99,843.80	126.36
US Treasury Notes	0.625%	11/05/12	10/31/17	1,219	0.740%	175,000.00	175,068.95	342.30	174,726.65	221.13
US Treasury Notes	0.625%	05/09/14	11/30/17	1,249	1.180%	675,000.00	662,547.00	519.66	662,027.34	357.33
US Treasury Notes	0.750%	03/08/13	02/28/18	1,339	0.850%	1,500,000.00	1,494,620.97	1,886.59	1,492,734.38	3,760.19
US Treasury Notes	0.625%	05/10/13	04/30/18	1,400	0.810%	625,000.00	620,585.53	1,274.01	619,311.52	658.12
US Treasury Notes	1.250%	06/03/14	11/30/18	1,614	1.410%	775,000.00	769,670.81	89.76	769,581.05	820.53
MD ST Econ Dev Corp Rev Bonds	0.750%	10/31/12	06/01/15	336	0.730%	120,000.00	120,021.35	(32.65)	120,054.00	75.00
MD ST Econ Dev Corp Rev Bonds	0.750%	10/31/12	06/01/15	336	0.730%	270,000.00	270,048.04	(73.46)	270,121.50	168.75
MD ST Econ Dev Corp Rev Bonds	0.750%	10/31/12	06/01/15	336	0.730%	300,000.00	300,053.38	(81.62)	300,135.00	187.50
IL ST Unemployment Rev Bonds	5.000%	07/31/12	06/15/15	350	0.850%	200,000.00	207,872.59	(12,075.41)	219,948.00	444.44
OR ST GO Bonds	0.497%	02/13/13	08/01/15	397	0.500%	135,000.00	135,000.00	41.85	134,958.15	279.56
IN ST Bonds Tax Rev	0.919%	12/23/13	01/15/16	564	0.920%	350,000.00	350,000.00	-	350,000.00	1,483.16
CA ST GO Bonds	1.050%	03/27/13	02/01/16	581	0.930%	275,000.00	275,519.97	(409.53)	275,929.50	1,203.13
Regional Trans Auth, IL Rev Bonds	0.550%	05/07/14	05/06/16	676	0.580%	850,000.00	849,465.09	43.09	849,422.00	701.25
IL ST Unemployment Rev Bonds	5.000%	07/31/12	06/15/16	716	1.050%	100,000.00	107,618.67	(6,219.33)	113,838.00	222.22
IL ST Unemployment Rev Bonds	5.000%	07/31/12	06/15/16	716	1.050%	300,000.00	322,856.00	(18,658.00)	341,514.00	666.67
IN ST Bond Bank TxbI Rev Bonds	1.022%	06/05/13	07/15/16	746	1.020%	275,000.00	275,000.00	-	275,000.00	1,295.95
CA ST Taxable GO Bonds	1.750%	10/22/13	11/01/17	1,220	1.660%	700,000.00	702,098.78	(400.22)	702,499.00	2,041.67

DU PAGE WATER COMMISSION  
INVESTMENTS  
(Unaudited)  
June 30, 2014

FUND SOURCE	COUPON RATE	PURCHASE DATE	MATURITY DATE		YIELD TO MATURITY (COST)	PAR VALUE	AMORTIZED COST	AMORTIZED DISCOUNT (PREMIUM)	PURCHASE PRICE	ACCRUED INTEREST 06/30/14
Water Fund Operating Reserve (01-1218) Continued...										
Freddie Mac Global Notes	0.500%	07/30/12	08/28/15	424	0.470%	630,000.00	630,224.13	(1,164.39)	631,388.52	1,058.75
FHLB (CALLABLE) Global Notes	0.375%	12/30/13	12/30/15	548	0.390%	675,000.00	674,848.26	50.76	674,797.50	7.03
Fannie Mae Global Notes	0.500%	02/14/13	03/30/16	639	0.540%	270,000.00	269,827.19	113.39	269,713.80	341.25
Fannie Mae Global Notes	0.500%	02/14/13	03/30/16	639	0.540%	540,000.00	539,654.38	226.78	539,427.60	682.50
Freddie Mac Global Notes	0.500%	03/07/13	05/13/16	683	0.500%	960,000.00	959,965.71	23.31	959,942.40	640.00
FHLMC Notes	2.500%	03/30/12	05/27/16	697	0.960%	200,000.00	205,793.83	(6,684.57)	212,478.40	472.22
FHLMC Notes	2.500%	03/30/12	05/27/16	697	0.960%	500,000.00	514,484.57	(16,711.43)	531,196.00	1,180.56
FNMA Notes	1.250%	03/30/12	09/28/16	821	1.060%	200,000.00	200,817.56	(3,588.64)	204,406.20	645.83
FNMA Notes	1.250%	03/30/12	09/28/16	821	1.060%	500,000.00	502,043.91	(8,971.59)	511,015.50	1,614.58
FHLMC Notes	0.875%	10/01/13	10/14/16	837	0.770%	1,000,000.00	1,002,299.41	(740.59)	1,003,040.00	1,871.53
Federal Home Loan Bank Bonds	1.625%	04/04/14	03/27/17	1,001	1.250%	655,000.00	660,426.61	(1,771.84)	662,198.45	2,779.20
Freddie Mac Global Notes	1.000%	10/31/13	06/29/17	1,095	0.960%	800,000.00	800,920.69	(199.31)	801,120.00	44.44
Freddie Mac Global Notes	1.000%	07/31/12	07/28/17	1,124	0.860%	125,000.00	125,519.39	(222.86)	125,742.25	531.25
Freddie Mac Global Notes	1.000%	07/31/12	07/28/17	1,124	0.860%	300,000.00	301,246.53	(534.87)	301,781.40	1,275.00
Fannie Mae Global Notes	0.875%	09/06/12	08/28/17	1,155	0.820%	200,000.00	200,317.98	395.98	199,922.00	588.19
Fannie Mae Global Notes	0.875%	09/06/12	08/28/17	1,155	0.820%	475,000.00	475,755.19	940.44	474,814.75	1,396.96
Fannie Mae Global Notes	0.875%	11/27/13	10/26/17	1,214	0.820%	1,300,000.00	1,291,506.16	1,451.16	1,290,055.00	2,053.82
Freddie Mac Global Notes	0.875%	03/27/13	03/07/18	1,346	0.930%	450,000.00	449,110.25	298.25	448,812.00	1,246.88
Freddie Mac Global Notes	0.875%	03/12/13	03/07/18	1,346	1.020%	1,100,000.00	1,094,062.19	2,048.19	1,092,014.00	3,047.92
Fannie Mae Global Notes	0.875%	05/24/13	05/21/18	1,421	0.540%	500,000.00	494,038.22	1,613.22	492,425.00	486.11
Fannie Mae Global Notes	0.875%	05/22/13	05/21/18	1,421	0.540%	1,000,000.00	993,379.53	1,829.53	991,550.00	972.22
					0.728%	\$ 37,306,462.34	\$ 37,527,414.08	\$ (141,679.21)	\$ 37,669,093.29	\$ 87,859.57
Weighted Avg Maturity			902							

DU PAGE WATER COMMISSION  
 INVESTMENTS  
 (Unaudited)  
 June 30, 2014

FUND SOURCE	COUPON RATE	PURCHASE DATE	MATURITY DATE		YIELD TO MATURITY (COST)	PAR VALUE	AMORTIZED COST	AMORTIZED DISCOUNT (PREMIUM)	PURCHASE PRICE	ACCRUED INTEREST 06/30/14	
Water Fund L-T Water Capital Reserve (01-1219)											
IIIT - Money Market (PFM Asset Management)	0.030%	06/30/14	07/01/14	1	0.030%	21,019.91	21,019.91	-	21,019.91	-	
US Treasury Notes	2.750%	10/21/13	11/30/16	884	0.690%	160,000.00	167,879.13	(2,239.62)	170,118.75	372.68	
US Treasury Notes	2.750%	12/13/13	11/30/16	884	0.670%	170,000.00	178,477.66	(1,908.28)	180,385.94	395.97	
US Treasury Notes	0.875%	12/26/13	02/28/17	974	0.910%	460,000.00	459,607.97	75.16	459,532.81	1,345.31	
US Treasury Notes	1.000%	03/17/14	03/31/17	1,005	0.790%	175,000.00	176,009.14	(105.12)	176,114.26	439.89	
US Treasury Notes	1.000%	04/11/14	03/31/17	1,005	0.780%	175,000.00	176,025.74	(81.68)	176,107.42	439.89	
US Treasury Notes	0.625%	08/13/13	05/31/17	1,066	1.030%	180,000.00	177,902.17	623.26	177,278.91	95.29	
US Treasury Notes	0.625%	05/15/14	05/31/17	1,066	0.850%	185,000.00	183,816.58	160.72	183,655.86	97.93	
US Treasury Notes	0.625%	02/05/14	05/31/17	1,066	0.820%	420,000.00	417,610.72	104.47	417,506.25	222.34	
US Treasury Notes	0.625%	05/15/14	11/30/17	1,249	1.030%	425,000.00	419,189.15	215.52	418,973.63	224.98	
US Treasury Notes	0.750%	12/31/13	02/28/18	1,339	1.380%	485,000.00	474,188.94	1,427.61	472,761.33	1,215.79	
US Treasury Notes	0.625%	05/13/13	04/30/18	1,400	0.820%	180,000.00	178,658.33	388.02	178,270.31	189.54	
US Treasury Notes	0.625%	05/15/13	04/30/18	1,400	0.820%	180,000.00	178,674.01	382.60	178,291.41	189.54	
Freddie Mac Global Notes	1.000%	02/11/14	06/29/17	1,095	0.960%	175,000.00	175,223.78	(28.22)	175,252.00	9.72	
Freddie Mac Global Notes	1.000%	10/31/13	06/29/17	1,095	0.960%	200,000.00	200,230.17	(49.83)	200,280.00	11.11	
Fannie Mae Global Notes	0.875%	12/26/13	10/26/17	1,214	1.310%	460,000.00	453,499.47	983.67	452,515.80	726.74	
Fannie Mae Global Notes	0.875%	05/15/14	05/21/18	1,421	1.300%	425,000.00	418,119.18	220.93	417,898.25	413.19	
Fannie Mae Global Notes	1.875%	05/15/14	09/18/18	1,541	1.410%	425,000.00	433,051.44	(236.06)	433,287.50	2,279.95	
Fannie Mae Global Notes	1.625%	12/31/13	11/27/18	1,611	1.780%	475,000.00	471,943.45	334.95	471,608.50	728.99	
Fannie Mae Benchmark Notes	1.875%	05/15/14	02/19/19	1,695	1.550%	400,000.00	405,791.63	(152.37)	405,944.00	2,750.00	
					1.139%	\$ 5,776,019.91	\$ 5,766,918.57	\$ 115.73	\$ 5,766,802.84	\$ 12,148.85	
					Weighted Avg Maturity					1,261	
					TOTAL ALL FUNDS	0.557%	\$ 72,035,381.40	\$ 72,324,454.49	\$ (207,135.04)	\$ 72,531,589.53	\$ 114,834.30
June 30, 2014					90 DAY US TREASURY YIELD	0.04%			Longest Maturity	1,611 \$ 475,000.00	
					3 month US Treasury Bill Index	0.02%					
					0-3 Year US Treasury Index	0.31%					
					1-3 Year US Treasury Index	0.42%					
					1-5 Year US Treasury Index	0.77%					

9.

DUPAGE WATER COMMISSION  
ELMHURST, ILLINOIS  
TREASURER'S REPORT  
STATEMENT OF CASH FLOWS  
For the Fiscal Year Ended April 30, 2015

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CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from customers	\$ 17,928,211
Cash payments to suppliers	(15,647,663)
Cash payments to employees	<u>(451,844)</u>
Net cash from operating activities	1,828,704

CASH FLOWS FROM NONCAPITAL  
FINANCING ACTIVITIES

Cash received from sales taxes	5,376,089
Cash Received from water quality loans	<u>0</u>
Net cash from noncapital financing activities	5,376,089

CASH FLOWS FROM CAPITAL AND  
RELATED FINANCING ACTIVITIES

Interest paid	(41,829)
Principal Paid	(2,340,669)
Construction and purchase of capital assets	<u>(41,146)</u>
Net cash from capital and related financing activities	(2,423,644)

CASH FLOWS FROM INVESTING ACTIVITIES

Investment income	84,169
Net cash from investing activities	<u>84,169</u>

Net Increase (Decrease) in cash and investments 4,865,318

CASH AND INVESTMENTS, APRIL 30, 2014 69,947,449

CASH AND INVESTMENTS, JUNE 30, 2014 \$ 74,812,767

June 30, 2014  
 TREASURER'S REPORT  
 DPWC MONTHLY CASH/OPERATING REPORT

	6/30/2014		
	YEAR END TARGETED Reserve or Monthly Cash Amount-Needed	Amount On Hand	Amount Over - (Under) Target
	A	B	C
<b>TABLE 1</b>			
<b>RESERVE ANALYSIS</b>			
A .Operating Reserve	\$ 37,152,341	\$ 37,527,414	\$ 375,073
B. Long Term Water Capital Reserve	\$ 5,725,000	\$ 5,766,919	\$ 41,919
C. Principal Account	\$ 1,175,500	\$ 1,176,800	\$ 1,300
D. Interest Account	\$ 19,363	\$ 20,849	\$ 1,486
E. O+M Account	\$ 9,467,374	\$ 12,689,830	\$ 3,222,456
F. Current Construction Obligation and Customer Construction Escrows	\$ 70,149	\$ 70,149	\$ -
<b>TOTAL SUMMARY CASH + RESERVE ANALYSIS</b>	<b>\$ 53,609,727</b>	<b>\$ 57,251,960</b>	<b>\$ 3,642,234</b>

<b>TABLE 2</b>	
<b>OTHER CASH</b>	
G. General Fund	\$ 10,433,840
H. Sales Tax	\$ 7,126,966
<b>TOTAL TABLE 2-OTHER CASH</b>	<b>\$ 17,560,806</b>
<b>TOTAL MONTH END FUNDS CASH BALANCE-Table1+2</b>	<b>\$ 74,812,767</b>

Outstanding Balance 6/30/14
-----------------------------

<b>TABLE 3--DEBT</b>	
H. REVENUE BOND FINAL PAYMENT MAY-2016	\$ 23,709,550
I. NORTHERN TRUST BANK-NEXT PAYMENT OF \$7M DUE MAY-2016	\$ 7,000,000

Note 1: The O&M Account target varies from month to month. The cash balance should be enough to cover the current months operating cash outflows, but not exceed \$25 million in balance.



## DUPAGE WATER COMMISSION INTEROFFICE MEMORANDUM

**TO:** Chairman and Commissioners  
**FROM:** Douglas Ellsworth, Treasurer  
**DATE:** August 11, 2014  
**SUBJECT:** TREASURER'S REPORT – JULY 31, 2014

I am pleased to report that I have reviewed and approved all journal entries and bank reconciliations for the month of July, 2014. I have also reviewed the monthly financial statements and budget status reports, and found them to be in order.

### **Summary of Cash & Investments (Page 4)**

1. Cash and investments totaled \$78.4 million at July 31<sup>st</sup>, an increase of \$3.6 million over the previous month. The increase can be attributed to positive cash flow from operations and our sales tax receipt.
2. The balance in the BMO Harris checking account at July 31<sup>st</sup> was \$2.4 million, down slightly from the \$2.5 million reported last month.
3. The BMO Harris money market account balance at month-end was \$15.0 million, an increase of \$3.6 million over last month.
4. In July, the IIIT money market account (used by PFM for investment purposes) decreased by \$3.0 million, for an ending balance of \$1.5 million. PFM invested a significant portion of liquid funds in commercial paper during the month.
5. Our investment in U.S. treasuries increased by \$1.7 million during July, while our holdings of U.S. agencies decreased by \$1.6 million. Our commercial paper holdings increased by \$3.0 million.
6. The current holdings of cash and investments are in compliance with the approved investment policy.
7. Over the first three months of the fiscal year, the Commission's cash and investments increased \$8.4 million.
  - The Operating & Maintenance Account increased by \$5.3 million. A portion of these funds could be considered for paying down a large portion of the \$7 million of outstanding Northern Trust debt certificates.
  - Sales Tax Account decreased by \$2.0 million for an ending balance of \$7.2 million. The \$2.0 million was transferred to the Long-Term Capital Reserve Fund at the beginning of the year to fully fund the year's commitment of \$175,000 per month.
  - The Long-Term Capital Reserve Account increased \$2.1 million due to a decision to fully fund the year's scheduled transfers. Besides the \$2.0 million transferred from the Sales Tax



account, \$100,000 was transferred from the General Account. The month end balance was \$5.8 million.

- The Operating Reserve Account increased \$3.1 million for a total of \$37.6 million. The increase can be attributed to positive cash flow from operations and the sales tax receipt.

The following table presents a summary of the changes in cash position by account.

**Cash and Investments by Account**

Account	Balance 4/30/2014	Balance 7/31/2014	YTD Increase (Decrease)
Operations & Maintenance	\$10,909,467	\$16,219,024	\$ 5,309,557
Bond Interest	22,545	19,986	(2,559)
Bond Principal	1,164,550	1,177,300	12,750
General Account	10,573,642	10,434,764	(138,878)
Sales Tax	9,182,877	7,198,777	(1,984,100)
Operating Reserve	34,435,593	37,551,138	3,115,545
Long-Term Cap. Reserve	3,658,775	5,767,083	2,108,308
Total Cash & Investments	\$69,947,449	\$78,368,072	\$ 8,420,623

**Schedule of Investments (Pages 5-9)**

1. The average yield to maturity on the Commission's investments was 0.58%, up slightly from the 0.56% reported last month.
2. The portfolio is showing unrealized losses of \$124,884 at July 31<sup>st</sup>, compared to unrealized losses of \$47,728 at April 30<sup>th</sup>.
3. The amortized cost of our investments was \$75.6 million at July 31<sup>st</sup>, an increase of \$3.6 million over last month.

**Statement of Cash Flows (Page 10)**

1. The statement of cash flows shows a breakdown of the \$8.4 million increase in cash & investments since the beginning of the fiscal year.
2. Operating activities increased cash by \$3.6 million.
3. \$8.4 million of sales tax revenue was received.
4. Debt service payments totaled \$3.6 million.
5. Cash flow from Investment activity generated \$116,127.

**Reserve Analysis (Page 11)**

1. The reserve analysis report shows the commission has met or exceeded all reserve targets at July 31<sup>st</sup>.
2. The Operating Reserve account is \$398,797 over its target of \$37.2 million.
3. The O & M account has \$16.2 million, which is \$6.5 million higher than target.

4. There was \$29.5 million of debt outstanding at July 31<sup>st</sup>, a reduction of \$1.2 million from last month. For the year, \$3.5 million of debt has been retired.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "Douglas R. Ellsworth". The signature is written in black ink and is positioned above a horizontal line.

Douglas R. Ellsworth, CPA  
Treasurer

DU PAGE WATER COMMISSION  
 TREASURER'S REPORT  
 SUMMARY OF CASH AND INVESTMENTS  
 July 31, 2014

FUNDS CONSIST OF:	July 31, 2014	June 30, 2014	INCR. - (DECR.)
PETTY CASH	1,200.00	1,200.00	0.00
CASH AT HARRIS BANK	2,414,935.53	2,487,112.40	(72,176.87)
<b>TOTAL CASH</b>	<b>2,416,135.53</b>	<b>2,488,312.40</b>	<b>(72,176.87)</b>
IIIT MONEY MARKET FUNDS	1,542,683.76	4,591,214.78	(3,048,531.02)
BMO HARRIS MONEY MARKET FUNDS	15,000,173.81	11,399,166.62	3,601,007.19
U. S. TREASURY INVESTMENTS	29,864,272.87	28,173,557.42	1,690,715.45
U. S. AGENCY INVESTMENTS	15,110,026.01	16,717,880.93	(1,607,854.92)
MUNICIPAL BONDS	4,840,964.41	4,843,698.21	(2,733.80)
COMMERCIAL PAPER	9,593,815.06	6,598,936.53	2,994,878.53
<b>TOTAL INVESTMENTS</b>	<b>75,951,935.92</b>	<b>72,324,454.49</b>	<b>3,627,481.43</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>78,368,071.45</b>	<b>74,812,766.89</b>	<b>3,555,304.56</b>

	July 31, 2014	June 30, 2014	% CHANGE
IIIT MONEY MARKET FUNDS	2.0%	6.2%	-66.4%
BMO HARRIS MONEY MARKET FUNDS	19.7%	15.8%	31.6%
U. S. TREASURY INVESTMENTS	39.3%	39.0%	6.0%
U. S. AGENCY INVESTMENTS	19.9%	23.1%	-9.6%
MUNICIPAL BONDS	6.4%	6.7%	-0.1%
COMMERCIAL PAPER	12.6%	9.1%	45.4%
<b>TOTAL INVESTMENTS</b>	<b>99.9%</b>	<b>99.9%</b>	<b>5.0%</b>

Note 1 - Investments are carried at amortized cost.

DU PAGE WATER COMMISSION  
 INVESTMENTS  
 (Unaudited)  
 July 31, 2014

FUND SOURCE	COUPON RATE	PURCHASE DATE	MATURITY DATE		YIELD TO MATURITY (COST)	PAR VALUE	AMORTIZED COST	AMORTIZED DISCOUNT (PREMIUM)	PURCHASE PRICE	ACCRUED INTEREST 07/31/14
<b>Water Fund Oper. &amp; Maint. Acct. (01-1211.03)</b>										
BMO Harris - Money Market	0.166%	07/31/14	08/01/14	1	0.166%	13,802,887.95	13,802,887.95	-	13,802,887.95	-
<b>Revenue Bond Interest Account (01-1212)</b>										
BMO Harris	0.000%	07/31/14	08/01/14		0.000%	\$ 19,985.86	\$ 19,985.86	\$ -	\$ 19,985.86	\$ -
<b>Revenue Bond Principal (01-1213)</b>										
BMO Harris	0.000%	07/31/14	08/01/14		0.000%	\$ 1,177,300.00	\$ 1,177,300.00	\$ -	\$ 1,177,300.00	\$ -
<b>Water Fund General Account (01-1217 &amp; 1217.01)</b>										
IIIT - Money Market	0.030%	07/31/14	08/01/14	1	0.030%	1,440,788.47	1,440,788.47	-	1,440,788.47	-
JP Morgan Securities LLC CP	0.000%	06/05/14	09/02/14	33	0.150%	1,000,000.00	999,866.67	237.50	999,629.17	-
Bank of Nova Scotia NY CP	0.000%	06/02/14	09/03/14	34	0.140%	2,000,000.00	1,999,743.34	466.67	1,999,276.67	-
Rabobank USA Fin Corp CP	0.000%	07/07/14	01/05/15	158	0.220%	1,500,000.00	1,498,593.54	223.96	1,498,369.58	-
Bank of Tokyo Mitsubishi CP	0.000%	07/07/14	01/07/15	160	0.230%	1,500,000.00	1,498,476.26	239.59	1,498,236.67	-
Toyota Motor Credit Corp CP	0.000%	07/02/14	01/15/15	168	0.200%	1,500,000.00	1,498,608.33	250.00	1,498,358.33	-
General Electric Cap Corp CP	0.000%	07/02/14	01/23/15	176	0.180%	1,500,000.00	1,498,687.50	225.00	1,498,462.50	-
					0.165%	\$ 10,440,788.47	\$ 10,434,764.11	\$ 1,642.72	\$ 10,433,121.39	\$ -
			Weighted Avg Maturity	105						

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DU PAGE WATER COMMISSION  
 INVESTMENTS  
 (Unaudited)  
 July 31, 2014

FUND SOURCE	COUPON RATE	PURCHASE DATE	MATURITY DATE		YIELD TO MATURITY (COST)	PAR VALUE	AMORTIZED COST	AMORTIZED DISCOUNT (PREMIUM)	PURCHASE PRICE	ACCRUED INTEREST 07/31/14
Sales Tax Funds (01-1230 & 01-1230.01)										
IIIT - Money Market	0.030%	07/31/14	08/01/14	1	0.030%	16,109.15	16,109.15	-	16,109.15	-
US Treasury Notes	2.375%	03/21/13	10/31/14	92	0.230%	145,000.00	145,768.93	(4,232.44)	150,001.37	870.30
US Treasury Notes	2.500%	09/05/13	03/13/15	225	0.390%	475,000.00	481,644.16	(8,997.44)	490,641.60	3,990.78
US Treasury Notes	1.750%	09/06/12	07/31/15	365	0.290%	300,000.00	304,353.18	(8,291.35)	312,644.53	14.27
US Treasury Notes	1.375%	11/29/12	11/30/15	487	0.350%	100,000.00	101,359.70	(1,683.27)	103,042.97	232.92
US Treasury Notes	1.375%	05/15/14	11/30/15	487	0.200%	225,000.00	228,515.24	(562.89)	229,078.13	524.08
US Treasury Notes	2.000%	01/30/13	01/31/16	549	0.440%	35,000.00	35,814.92	(806.56)	36,621.48	1.90
US Treasury Notes	2.000%	03/04/14	01/31/16	549	0.300%	170,000.00	174,315.74	(1,182.70)	175,498.44	9.24
US Treasury Notes	0.375%	02/04/14	01/31/16	549	0.310%	200,000.00	200,195.05	(62.76)	200,257.81	2.04
US Treasury Notes	2.000%	03/28/13	04/30/16	639	0.380%	100,000.00	102,820.05	(2,156.51)	104,976.56	505.43
US Treasury Notes	0.375%	06/03/14	05/31/16	670	0.380%	75,000.00	74,989.23	0.95	74,988.28	47.64
US Treasury Notes	1.750%	04/04/14	05/31/16	670	0.540%	150,000.00	153,315.39	(586.95)	153,902.34	444.67
US Treasury Notes	3.250%	05/10/13	06/30/16	700	0.410%	150,000.00	158,121.06	(5,121.13)	163,242.19	423.91
US Treasury Notes	3.250%	05/22/13	06/30/16	700	0.440%	150,000.00	157,768.27	(4,712.20)	162,480.47	423.91
US Treasury Notes	3.250%	05/24/13	06/30/16	700	0.530%	200,000.00	210,680.00	(6,593.44)	217,273.44	565.22
US Treasury Notes	1.000%	02/27/14	08/31/16	762	0.490%	250,000.00	252,637.45	(516.85)	253,154.30	1,046.20
US Treasury Notes	0.875%	11/27/13	11/30/16	853	0.580%	250,000.00	251,676.78	(471.66)	252,148.44	370.56
US Treasury Notes	0.875%	10/31/13	11/30/16	853	0.620%	350,000.00	352,053.72	(653.31)	352,707.03	518.78
US Treasury Notes	1.000%	03/19/14	03/31/17	974	0.920%	150,000.00	150,304.75	(40.95)	150,345.70	504.10
US Treasury Notes	0.625%	06/03/14	05/31/17	1,035	0.810%	75,000.00	74,606.17	22.19	74,583.98	79.41
US Treasury Notes	0.500%	07/07/14	07/31/17	1,096	0.960%	125,000.00	123,305.15	38.55	123,266.60	1.70
US Treasury Notes	0.500%	07/07/14	07/31/17	1,096	1.020%	150,000.00	147,687.62	2.07	147,685.55	2.04
MD ST Econ Dev Corp Rev Bonds	0.750%	10/31/12	06/01/15	305	0.730%	170,000.00	170,027.50	(57.50)	170,085.00	212.50
IL ST Unemployment Rev Bonds	5.000%	07/31/12	06/15/15	319	0.850%	200,000.00	207,187.56	(16,310.44)	223,498.00	1,277.78
OR ST GO Bonds	0.497%	02/13/13	08/01/15	366	0.500%	100,000.00	100,000.00	-	100,000.00	248.50
IN ST Bonds Tax Rev	0.919%	12/23/13	01/15/16	533	0.920%	150,000.00	150,000.00	-	150,000.00	61.27
Regional Trans Auth, IL Rev Bonds	0.550%	05/07/14	05/05/16	645	0.580%	200,000.00	199,879.77	15.77	199,864.00	256.67
CA ST Taxable GO Bonds	1.250%	10/22/13	11/01/16	824	1.090%	100,000.00	100,354.39	(114.61)	100,469.00	312.50
FHLMC Notes	0.625%	04/30/12	12/29/14	151	0.480%	750,000.00	750,452.68	(2,464.82)	752,917.50	416.67
Federal Home Loan Bank Bonds	0.500%	01/23/14	06/12/15	316	0.260%	275,000.00	275,580.84	(339.31)	275,920.15	187.15
FHLB (CALLABLE) Global Notes	0.375%	12/30/13	12/30/15	517	0.390%	150,000.00	149,968.15	13.15	149,955.00	48.44
Fannie Mae Global Notes	0.500%	02/14/13	03/30/16	608	0.540%	115,000.00	114,929.89	60.99	114,868.90	193.26
Fannie Mae Global Notes	0.500%	08/29/13	03/30/16	608	0.710%	150,000.00	149,483.50	283.00	149,200.50	252.08
FNMA Notes	1.250%	10/01/13	09/28/16	790	0.750%	70,000.00	70,749.55	(284.35)	71,033.90	298.96
FNMA Notes	1.250%	10/01/13	09/28/16	790	0.750%	105,000.00	106,142.26	(433.38)	106,575.64	448.44
Federal Home Loan Bank Bonds	1.625%	04/04/14	03/27/17	970	1.250%	155,000.00	156,139.58	(563.87)	156,703.45	867.57
HSBC USA Inc CP	0.000%	02/27/14	08/25/14	25	0.370%	300,000.00	299,954.00	297.08	299,656.92	-
JP Morgan Securities CP	0.000%	02/27/14	09/25/14	56	0.370%	300,000.00	299,885.42	320.84	299,564.58	-
					0.527%	\$ 7,131,109.15	\$ 7,198,776.80	\$ (66,186.10)	\$ 7,264,962.90	\$ 15,660.89
		Weighted Avg Maturity		505						

DU PAGE WATER COMMISSION  
 INVESTMENTS  
 (Unaudited)  
 July 31, 2014

FUND SOURCE	COUPON RATE	PURCHASE DATE	MATURITY DATE		YIELD TO MATURITY (COST)	PAR VALUE	AMORTIZED COST	AMORTIZED DISCOUNT (PREMIUM)	PURCHASE PRICE	ACCRUED INTEREST 07/31/14
Water Fund Operating Reserve (01-1218)										
IIIT - Money Market	0.030%	07/31/14	08/01/14	1	0.030%	67,280.71	67,280.71	-	67,280.71	-
US Treasury Notes	1.375%	05/15/14	11/30/15	487	0.200%	1,000,000.00	1,015,555.98	(2,490.90)	1,018,046.88	2,329.23
US Treasury Notes	2.125%	01/28/14	12/31/15	518	0.360%	775,000.00	794,268.43	(6,887.82)	801,156.25	1,432.07
US Treasury Notes	0.375%	02/04/14	01/31/16	549	0.310%	1,100,000.00	1,101,072.76	(345.21)	1,101,417.97	11.21
US Treasury Notes	2.000%	03/04/14	01/31/16	549	0.300%	1,350,000.00	1,384,272.05	(9,392.01)	1,393,864.06	73.37
US Treasury Notes	1.750%	05/15/14	05/31/16	670	0.380%	1,000,000.00	1,024,953.58	(2,897.98)	1,027,851.56	2,964.48
US Treasury Notes	1.000%	02/11/14	08/31/16	762	0.550%	465,000.00	469,339.32	(946.42)	470,285.74	1,945.92
US Treasury Notes	1.000%	08/29/13	08/31/16	762	0.820%	1,475,000.00	1,480,612.35	(2,454.06)	1,483,066.41	6,172.55
US Treasury Notes	1.000%	03/06/13	10/31/16	823	0.490%	1,500,000.00	1,517,077.26	(10,578.99)	1,527,656.25	3,790.76
US Treasury Notes	4.625%	01/10/14	02/15/17	930	0.920%	425,000.00	464,380.21	(8,548.50)	472,928.71	9,067.94
US Treasury Notes	1.000%	02/27/14	03/31/17	974	0.730%	1,825,000.00	1,837,858.13	(1,970.00)	1,839,828.13	6,133.20
US Treasury Notes	1.000%	03/19/14	03/31/17	974	0.920%	1,850,000.00	1,853,758.57	(505.10)	1,854,263.67	6,217.21
US Treasury Notes	0.625%	05/15/14	05/31/17	1,035	0.830%	1,000,000.00	994,402.06	417.68	993,984.38	1,058.74
US Treasury Notes	0.625%	03/12/13	05/31/17	1,035	0.720%	1,100,000.00	1,097,220.49	1,345.49	1,095,875.00	1,164.62
US Treasury Notes	0.750%	07/15/14	06/30/17	1,065	0.930%	805,000.00	800,851.39	65.06	800,786.33	525.00
US Treasury Notes	0.500%	08/15/12	07/31/17	1,096	0.740%	100,000.00	99,622.96	255.78	99,367.18	210.04
US Treasury Notes	0.625%	10/31/12	09/30/17	1,157	0.750%	300,000.00	298,868.87	767.31	298,101.56	630.12
US Treasury Notes	0.750%	11/01/12	10/31/17	1,188	0.740%	100,000.00	100,038.41	194.61	99,843.80	189.54
US Treasury Notes	0.625%	11/05/12	10/31/17	1,188	0.740%	175,000.00	175,067.22	340.57	174,726.65	331.69
US Treasury Notes	0.625%	05/09/14	11/30/17	1,218	1.180%	675,000.00	662,850.28	822.94	662,027.34	714.65
US Treasury Notes	0.750%	03/08/13	02/28/18	1,308	0.850%	1,500,000.00	1,494,742.59	2,008.21	1,492,734.38	4,707.88
US Treasury Notes	0.625%	05/10/13	04/30/18	1,369	0.810%	625,000.00	620,681.16	1,369.64	619,311.52	987.18
US Treasury Notes	1.250%	06/03/14	11/30/18	1,583	1.410%	775,000.00	769,770.18	189.13	769,581.05	1,641.05
US Treasury Notes	1.250%	07/07/14	11/30/18	1,583	1.500%	875,000.00	865,978.39	138.55	865,839.84	1,852.80
US Treasury Notes	1.500%	07/31/14	01/31/19	1,645	1.610%	1,500,000.00	1,493,031.42	4.08	1,493,027.34	61.14
MD ST Econ Dev Corp Rev Bonds	0.750%	10/31/12	06/01/15	305	0.730%	120,000.00	120,019.41	(34.59)	120,054.00	150.00
MD ST Econ Dev Corp Rev Bonds	0.750%	10/31/12	06/01/15	305	0.730%	270,000.00	270,043.68	(77.82)	270,121.50	337.50
MD ST Econ Dev Corp Rev Bonds	0.750%	10/31/12	06/01/15	305	0.730%	300,000.00	300,048.54	(86.46)	300,135.00	375.00
IL ST Unemployment Rev Bonds	5.000%	07/31/12	06/15/15	319	0.850%	200,000.00	207,187.56	(12,760.44)	219,948.00	1,277.78
OR ST GO Bonds	0.497%	02/13/13	08/01/15	366	0.500%	135,000.00	135,000.00	41.85	134,958.15	335.48
IN ST Bonds Tax Rev	0.919%	12/23/13	01/15/16	533	0.920%	350,000.00	350,000.00	-	350,000.00	142.96
CA ST GO Bonds	1.050%	03/27/13	02/01/16	550	0.930%	275,000.00	275,492.84	(436.66)	275,929.50	1,443.75
Regional Trans Auth, IL Rev Bonds	0.550%	05/07/14	05/06/16	645	0.580%	850,000.00	849,489.02	67.02	849,422.00	1,090.83
IL ST Unemployment Rev Bonds	5.000%	07/31/12	06/15/16	685	1.050%	100,000.00	107,296.62	(6,541.38)	113,838.00	638.89
IL ST Unemployment Rev Bonds	5.000%	07/31/12	06/15/16	685	1.050%	300,000.00	321,889.86	(19,624.14)	341,514.00	1,916.67
IN ST Bond Bank Txbl Rev Bonds	1.022%	06/05/13	07/15/16	715	1.020%	275,000.00	275,000.00	-	275,000.00	124.91
CA ST Taxable GO Bonds	1.750%	10/22/13	11/01/17	1,189	1.660%	700,000.00	702,047.66	(451.34)	702,499.00	3,062.50

DU PAGE WATER COMMISSION  
 INVESTMENTS  
 (Unaudited)  
 July 31, 2014

FUND SOURCE	COUPON RATE	PURCHASE DATE	MATURITY DATE		YIELD TO MATURITY (COST)	PAR VALUE	AMORTIZED COST	AMORTIZED DISCOUNT (PREMIUM)	PURCHASE PRICE	ACCRUED INTEREST 07/31/14
Water Fund Operating Reserve (01-1218) Continued...										
Freddie Mac Global Notes	0.500%	07/30/12	08/28/15	393	0.470%	200,000.00	200,066.00	(374.80)	200,440.80	419.44
FHLB (CALLABLE) Global Notes	0.375%	12/30/13	12/30/15	517	0.390%	675,000.00	674,856.69	59.19	674,797.50	217.97
Fannie Mae Global Notes	0.500%	02/14/13	03/30/16	608	0.540%	270,000.00	269,835.39	121.59	269,713.80	453.75
Fannie Mae Global Notes	0.500%	02/14/13	03/30/16	608	0.540%	540,000.00	539,670.79	243.19	539,427.60	907.50
Freddie Mac Global Notes	0.500%	03/07/13	05/13/16	652	0.500%	960,000.00	959,967.24	24.84	959,942.40	1,040.00
FHLMC Notes	2.500%	03/30/12	05/27/16	666	0.960%	200,000.00	205,542.36	(6,936.04)	212,478.40	888.89
FHLMC Notes	2.500%	03/30/12	05/27/16	666	0.960%	500,000.00	513,855.91	(17,340.09)	531,196.00	2,222.22
FNMA Notes	1.250%	03/30/12	09/28/16	790	1.060%	200,000.00	200,787.53	(3,618.67)	204,406.20	854.17
FNMA Notes	1.250%	03/30/12	09/28/16	790	1.060%	500,000.00	501,968.82	(9,046.68)	511,015.50	2,135.42
FHLMC Notes	0.875%	10/01/13	10/14/16	806	0.770%	1,000,000.00	1,002,216.30	(823.70)	1,003,040.00	2,600.69
Federal Home Loan Bank Bonds	1.625%	04/04/14	03/27/17	970	1.250%	655,000.00	659,815.63	(2,382.82)	662,198.45	3,666.18
Freddie Mac Global Notes	1.000%	07/31/12	07/28/17	1,093	0.860%	125,000.00	125,505.51	(236.74)	125,742.25	10.42
Freddie Mac Global Notes	1.000%	07/31/12	07/28/17	1,093	0.860%	300,000.00	301,213.22	(568.18)	301,781.40	25.00
Fannie Mae Global Notes	0.875%	09/06/12	08/28/17	1,124	0.820%	200,000.00	200,309.61	387.61	199,922.00	734.03
Fannie Mae Global Notes	0.875%	09/06/12	08/28/17	1,124	0.820%	475,000.00	475,735.33	920.58	474,814.75	1,743.32
Fannie Mae Global Notes	0.875%	11/27/13	10/26/17	1,183	0.820%	1,300,000.00	1,291,715.80	1,660.80	1,290,055.00	3,001.74
Freddie Mac Global Notes	0.875%	03/27/13	03/07/18	1,315	0.930%	450,000.00	449,130.03	318.03	448,812.00	1,575.00
Freddie Mac Global Notes	0.875%	03/12/13	03/07/18	1,315	1.020%	1,100,000.00	1,094,193.94	2,179.94	1,092,014.00	3,850.00
Fannie Mae Global Notes	0.875%	05/24/13	05/21/18	1,390	0.540%	500,000.00	494,163.27	1,738.27	492,425.00	850.69
Fannie Mae Global Notes	0.875%	05/22/13	05/21/18	1,390	0.540%	1,000,000.00	993,518.74	1,968.74	991,550.00	1,701.39
					0.795%	\$ 37,387,280.71	\$ 37,551,138.07	\$ (110,706.84)	\$ 37,661,844.91	\$ 94,006.48
					Weighted Avg Maturity					950

DU PAGE WATER COMMISSION  
 INVESTMENTS  
 (Unaudited)  
 July 31, 2014

FUND SOURCE	COUPON RATE	PURCHASE DATE	MATURITY DATE		YIELD TO MATURITY (COST)	PAR VALUE	AMORTIZED COST	AMORTIZED DISCOUNT (PREMIUM)	PURCHASE PRICE	ACCRUED INTEREST 07/31/14
Water Fund L-T Water Capital Reserve (01-1219)										
IIIT - Money Market (PFM Asset Management)	0.030%	07/31/14	08/01/14	1	0.030%	18,505.43	18,505.43	-	18,505.43	-
US Treasury Notes	2.750%	10/21/13	11/30/16	853	0.690%	160,000.00	167,604.80	(2,513.95)	170,118.75	745.36
US Treasury Notes	2.750%	12/13/13	11/30/16	853	0.670%	170,000.00	178,182.41	(2,203.53)	180,385.94	791.94
US Treasury Notes	0.875%	12/26/13	02/28/17	943	0.910%	460,000.00	459,620.21	87.40	459,532.81	1,684.38
US Treasury Notes	1.000%	03/17/14	03/31/17	974	0.790%	175,000.00	175,978.38	(135.88)	176,114.26	588.11
US Treasury Notes	1.000%	04/11/14	03/31/17	974	0.780%	175,000.00	175,994.48	(112.94)	176,107.42	588.11
US Treasury Notes	0.625%	08/13/13	05/31/17	1,035	1.030%	180,000.00	177,962.31	683.40	177,278.91	190.57
US Treasury Notes	0.625%	05/15/14	05/31/17	1,035	0.850%	185,000.00	183,850.58	194.72	183,655.86	195.87
US Treasury Notes	0.625%	02/05/14	05/31/17	1,035	0.820%	420,000.00	417,679.40	173.15	417,506.25	444.67
US Treasury Notes	0.750%	07/15/14	06/30/17	1,065	0.930%	380,000.00	378,041.65	30.71	378,010.94	247.83
US Treasury Notes	0.625%	05/15/14	11/30/17	1,218	1.030%	425,000.00	419,330.98	357.35	418,973.63	449.97
US Treasury Notes	0.750%	12/31/13	02/28/18	1,308	1.380%	485,000.00	474,430.93	1,669.60	472,761.33	1,522.21
US Treasury Notes	0.625%	05/13/13	04/30/18	1,369	0.820%	180,000.00	178,687.39	417.08	178,270.31	284.31
US Treasury Notes	0.625%	05/15/13	04/30/18	1,369	0.820%	180,000.00	178,702.73	411.32	178,291.41	284.31
Fannie Mae Global Notes	0.875%	12/26/13	10/26/17	1,183	1.310%	460,000.00	453,659.31	1,143.51	452,515.80	1,062.15
Fannie Mae Global Notes	0.875%	05/15/14	05/21/18	1,390	1.300%	425,000.00	418,263.21	364.96	417,898.25	723.09
Fannie Mae Global Notes	1.875%	05/15/14	09/18/18	1,510	1.410%	425,000.00	432,897.48	(390.02)	433,287.50	2,944.01
Fannie Mae Global Notes	1.625%	12/31/13	11/27/18	1,580	1.780%	475,000.00	471,999.19	390.69	471,608.50	1,372.22
Fannie Mae Benchmark Notes	1.875%	05/15/14	02/19/19	1,664	1.550%	400,000.00	405,692.26	(251.74)	405,944.00	3,375.00
					1.138%	\$ 5,778,505.43	\$ 5,767,083.13	\$ 315.83	\$ 5,766,767.30	\$ 17,494.11
		Weighted Avg Maturity	1,231							
		TOTAL ALL FUNDS			0.582%	\$ 75,737,857.57	\$ 75,951,935.92	\$ (174,934.39)	\$ 76,126,870.31	\$ 127,161.48
July 31, 2014		90 DAY US TREASURY YIELD			0.03%		Longest Maturity	1,580	\$ 475,000.00	
		3 month US Treasury Bill Index			0.02%					
		0-3 Year US Treasury Index			0.37%					
		1-3 Year US Treasury Index			0.50%					
		1-5 Year US Treasury Index			0.88%					



DUPAGE WATER COMMISSION  
ELMHURST, ILLINOIS  
TREASURER'S REPORT  
STATEMENT OF CASH FLOWS  
For the Period from April 30, 2014 to July 31, 2014

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CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from customers	\$ 28,733,589
Cash payments to suppliers	(24,388,084)
Cash payments to employees	<u>(768,411)</u>
Net cash from operating activities	3,577,094

CASH FLOWS FROM NONCAPITAL  
FINANCING ACTIVITIES

Cash received from sales taxes	8,359,107
Cash Received from water quality loans	<u>0</u>
Net cash from noncapital financing activities	8,359,107

CASH FLOWS FROM CAPITAL AND  
RELATED FINANCING ACTIVITIES

Interest paid	(61,298)
Principal Paid	(3,516,885)
Construction and purchase of capital assets	<u>(53,523)</u>
Net cash from capital and related financing activities	(3,631,706)

CASH FLOWS FROM INVESTING ACTIVITIES

Investment income	<u>116,127</u>
Net cash from investing activities	116,127

Net Increase (Decrease) in cash and investments	8,420,622
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CASH AND INVESTMENTS, APRIL 30, 2014	<u>69,947,449</u>
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CASH AND INVESTMENTS, JULY 31, 2014	<u>\$ 78,368,071</u>
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July 31, 2014  
 TREASURER'S REPORT  
 DPWC MONTHLY CASH/OPERATING REPORT

	7/31/2014		
	YEAR END TARGETED Reserve or Monthly Cash Amount-Needed	Amount On Hand	Amount Over - (Under) Target
	A	B	C
<b>TABLE 1</b>			
<b>RESERVE ANALYSIS</b>			
A .Operating Reserve	\$ 37,152,341	\$ 37,551,138	\$ 398,797
B. Long Term Water Capital Reserve	\$ 5,725,000	\$ 5,767,083	\$ 42,083
C. Principal Account	\$ 1,175,500	\$ 1,177,300	\$ 1,800
D. Interest Account	\$ 18,403	\$ 19,986	\$ 1,583
E. O+M Account	\$ 9,749,867	\$ 16,219,023	\$ 6,469,156
F. Current Construction Obligation and Customer Construction Escrows	\$ 70,149	\$ 70,149	\$ -
<b>TOTAL SUMMARY CASH + RESERVE ANALYSIS</b>	<b>\$ 53,891,260</b>	<b>\$ 60,804,679</b>	<b>\$ 6,913,420</b>

<b>TABLE 2</b>		
<b>OTHER CASH</b>		
G. General Fund		\$ 10,434,764
H. Sales Tax		\$ 7,128,628
<b>TOTAL TABLE 2-OTHER CASH</b>		<b>\$ 17,563,392</b>
<b>TOTAL MONTH END FUNDS CASH BALANCE-Table1+2</b>		<b>\$ 78,368,071</b>

Outstanding Balance 7/31/14
--------------------------------

<b>TABLE 3--DEBT</b>		
H. REVENUE BOND FINAL PAYMENT MAY-2016		\$ 22,534,050
I. NORTHERN TRUST BANK-NEXT PAYMENT OF \$7M DUE MAY-2016		\$ 7,000,000

Note 1: The O&M Account target varies from month to month. The cash balance should be enough to cover the current months operating cash outflows, but not exceed \$25 million in balance.

# DuPage Water Commission



Annual Financial Report

For the Fiscal Years Ended  
April 30, 2014 and 2013

Preliminary and Tentative  
For Discussion Purposes Only

**DUPAGE WATER COMMISSION  
ELMHURST, ILLINOIS**

ANNUAL FINANCIAL REPORT

For the Years Ended  
April 30, 2014 and 2013

Prepared by Finance Department



**DUPAGE WATER COMMISSION  
ELMHURST, ILLINOIS  
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**INTRODUCTORY SECTION**

**DU PAGE WATER COMMISSION  
ELMHURST, ILLINOIS**

**PRINCIPAL OFFICIALS**

**April 30, 2014**

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General Manager

Mr. John F. Spatz, Jr.

Financial Administrator

Ms. Cheryl Peterson

Manager of Operations

Mr. Terrance McGhee

Commission administrative offices are located at:

600 East Butterfield Road  
Elmhurst, IL 60126

**FINANCIAL SECTION**



## **INDEPENDENT AUDITOR'S REPORT**

Members of the Board of Commissioners  
DuPage Water Commission  
Elmhurst, Illinois

We have audited the accompanying financial statements of the DuPage Water Commission (the Commission) as of and for the years ended April 30, 2014 and 2013, and the related notes to financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Commission's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



## **Opinions**

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the Commission, as of April 30, 2014 and 2013, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The introductory section, supplemental data, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental data is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental data is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Naperville, Illinois  
June 10, 2014

Preliminary and Tentative  
For Discussion Purposes Only

**GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS**



**DuPage Water Commission  
Management's Discussion and Analysis**

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This section of the DuPage Water Commission's annual financial report presents our discussion and analysis of the Commission's financial performance during the fiscal years ending April 30, 2014, 2013, and 2012.

This discussion and analysis is intended to serve as an introduction to the Commission's basic financial statements. The Commission's basic financial statements are comprised of the following components: Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position, Statement of Cash Flows and Notes to the Financial Statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

The Statement of Net Position presents information on all the Commission's assets, deferred outflows, liabilities and deferred inflows, with the difference between the four reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Commission is improving or deteriorating. The Statement of Revenues, Expenses and Changes in Net Position presents the information necessary to show how the Commission's net position changed during the fiscal years ending April 30, 2014 and 2013.

Both statements are presented using the accrual basis of accounting, which is similar to the accounting method used by most private-sector companies.

The Statement of Cash Flows provides information on the Commission's gross sources and uses of cash during the fiscal year.

The Notes to the Financial Statements generally provide more detailed information about the Commission's assets, deferred outflows, liabilities, deferred inflows, net position and operations, as well as summarize the Commission's significant accounting policies.

**FINANCIAL OPERATIONS SUMMARY**

In the current fiscal year, net position increased by \$36.2 million to \$405.7 million. Revenues of \$141.2 million were approximately 11% higher in fiscal year 2014 compared to the prior year. Expenses increased by approximately 6% to \$104.9 million compared to \$99.1 million in fiscal 2013. The Commission's revenues were above budgeted expectations due to increased water sales and higher than anticipated sales tax collections. Higher costs related to increased water purchases were more than offset by continued reductions to interest costs due to accelerated debt repayment and refinancing activities, as well as other cost saving initiatives. As of April 30, 2014, net investment in capital assets was \$326.4 million.

The Commission's net position rose by approximately \$27.7 million in fiscal year 2013. Revenues and contributions were \$126.7 million in fiscal 2013 compared to expenses totaling \$99.1 million. The Commission's revenues were higher than expected due to increased water sales throughout the summer months. Expenditures were lower than budgeted primarily due to interest savings and effective cost containment efforts more than offsetting higher than expected water purchases.

Restricted net position was reduced to zero in fiscal year 2013 due to the defeasance of the 2003 Revenue Bonds and the replacement of the related 1987 bond ordinance. The requirement for restricted accounts to be maintained was not included in the new bond ordinance that became effective on February 1, 2013 when the 2013 Revenue Bonds were issued. As of April 30, 2013, net investment in capital assets was \$314.8 million.

## **FINANCIAL ANALYSIS**

**Changes in Net Position.** The table on page MD&A 3 presents information on the Commission's assets, deferred outflows, liabilities, and deferred inflows, with the difference between the four reported as net position at April 30, 2014, 2013 and 2012. Net capital assets represent the total of assets capitalized less accumulated depreciation.

### **Fiscal Year 2014**

Net capital assets decreased by \$7.3 million in fiscal year 2014 due to depreciation expense of \$7.9 million offset by investment in new construction, vehicles and equipment of \$0.6 million.

Net investment in capital assets increased \$11.6 million from the prior year. This is due to the \$18.9 million decrease in debt used to finance capital assets offset by the \$7.3 million decrease in capital assets mentioned above. In the fiscal year 2014, principal debt repayments related to capital assets of \$19.4 million were partially offset by net amortization of premium and loss on refunding costs of \$0.5 million.

### **Fiscal Year 2013**

Net capital assets decreased by \$5.9 million in fiscal year 2013 due to depreciation expense of \$7.9 million offset by investment in new construction and equipment of \$2.0 million.

Significant debt repayments, partially offset by a net decrease in capital assets, contributed to an increase of \$15.8 million in net investment in capital assets from the prior year. Debt used to finance capital assets decreased by \$21.7 million, of which \$21.6 million was from principal debt repayments related to capital assets plus \$0.1 million related to net amortization of premium and loss on refunding costs.



**COMPARATIVE SUMMARY OF NET POSITION**  
**April 30,**

	<b>2014</b>	<b>2013</b>	<b>2012</b>
<b>Assets and Deferred Outflows of Resources</b>			
Current:			
Cash and cash equivalents	\$ 18,825,424	\$ 20,351,459	\$ 8,544,488
Investments	51,074,297	44,817,141	22,943,780
Restricted cash and cash equivalents	-	-	28,390,510
Restricted investments	-	-	17,351,625
Receivables	20,196,694	17,909,383	15,803,796
Other assets	514,364	474,028	475,960
Non-current:			
Other assets	-	-	189,603
Long term loan receivable	539,481	588,526	637,570
Land and construction in process	12,051,670	13,250,482	12,098,217
Capital assets, net of depreciation	346,364,860	352,489,595	359,495,408
Total assets	449,566,790	449,880,614	465,930,957
Deferred outflows of resources:			
Unamortized loss on refunding	1,019,055	1,508,201	2,199,417
Total deferred outflows of resources	1,019,055	1,508,201	2,199,417
Total assets and deferred outflow of resources	450,585,845	451,388,815	468,130,374
<b>Liabilities</b>			
Current:			
Payables and accrued liabilities	8,183,231	7,204,558	8,363,923
Customer deposits	65,091	219,589	640,372
Bonds payable	14,094,250	16,381,250	11,090,000
Accrued interest	21,273	136,357	1,757,926
Capital lease payable	8,746	8,208	7,704
Unearned revenue	350,507	350,507	350,032
Non-current:			
Unearned revenue	3,154,561	3,505,068	3,858,119
Other liabilities	52,362	50,639	48,876
Notes payable	7,000,000	28,000,000	49,000,000
Capital lease payable	12,559	21,305	29,514
Bonds payable	11,954,550	26,048,800	51,173,871
Total liabilities	44,897,130	81,926,281	126,320,337
Net Position			
Net investment in capital assets	326,365,480	314,760,847	298,927,547
Restricted	-	-	36,566,886
Unrestricted	79,323,235	54,701,687	6,315,604
<b>NET POSITION</b>	<b>\$ 405,688,715</b>	<b>\$ 369,462,534</b>	<b>\$ 341,810,037</b>

**Revenues and Expenses.** The table which follows presents a comparative summary of revenues, expenses and changes in net position for the years ended April 30, 2014, 2013 and 2012. The most significant source of revenues for the Commission continues to be from water sales.

#### **Fiscal Year 2014**

In fiscal year 2014, water sales declined to 27.84 billion gallons compared to 29.23 billion gallons in the prior fiscal year. The charter customer operations and maintenance average water rate increased from \$2.89 per thousand gallons to \$3.52 per thousand gallons for fiscal year 2014. Higher water rates were the reason the Commission's water revenue increased by \$13.4 million or 14.5% compared to the prior year. An 18% rate increase was implemented on January 1<sup>st</sup> in the current fiscal year. There were no major new customers.

The Commission's sales tax revenues increased by \$1.8 million or 5.6% as the local economy continued to improve. Sales tax collections in the current fiscal were similar to amounts received in fiscal year 2008. In addition, \$7.1 million of sales tax funds were used to reduce the customers' fixed cost payments for fiscal year 2014 by 50%. This practice started in fiscal year 1998 and has continued through fiscal year 2014.

Investment income decreased \$0.4 million in part from the prior year due to unrealized losses in market values in the current fiscal year versus unrealized gains in the prior year. The Commission also did not receive additional funds from escrow activity related to debt refinancing as in the prior year. In addition, the low interest rate environment continued to limit the growth rate on the yield on investments.

The highest expense in the Commission's operations remains water distribution costs. The City of Chicago increasing their water rate charged to their customers was the main driver of water distribution costs increasing by \$8.6 million (10.4%) in fiscal year 2014.

#### **Fiscal Year 2013**

Water sales for fiscal year 2013 were 29.23 billion gallons versus 27.51 billion gallons last fiscal year. The charter customer operations and maintenance average water rate increased from an average of \$2.24 per thousand gallons to an average of \$2.89 per thousand gallons for fiscal year 2013 due to a rate increase of 20% in January 2013. Water revenue increased by \$22.9 million or 32.9% as a result of the higher rates and a 6.3% increase in water sales. There were no major new customers.

The Commission's sales tax revenues increased by \$1.2 million or 3.8%, similar to the growth rate in fiscal 2012. Sales tax revenues have not yet recovered fully from the recent economic downturn but have continued to show stable growth over the past three years. Sales tax funds of \$7.1 million were used to reduce the customers' fixed cost payments for fiscal year 2013 by 50%. This practice started in fiscal year 1998 and has continued through fiscal year 2013.

Investment income increased by nearly \$0.4 million from the prior year due to improved investment yield rates, unrealized gains related to market values and escrow earnings. The Commission began moving cash into longer term investments in late fiscal 2012. However, the growth rate on the yield on investments is still being restricted by the low interest rate environment.

Water distribution costs remain the highest expense in the Commission's operations. Water distribution costs increased \$17.7 million mainly due to the City of Chicago increasing their water rate charged to their customers and a rise of over 6% in water purchases in fiscal 2013.



**COMPARATIVE SUMMARY OF REVENUES, EXPENSES AND CHANGES IN NET  
POSITION**

**For the Fiscal Years Ending April 30,**

	2014	2013	2012
<b>REVENUES</b>			
Operating:			
Water sales - all categories	\$ 106,009,331	\$ 92,600,883	\$ 69,692,569
Other	55,933	164,774	349,425
Nonoperating:			
Sales tax	34,945,975	33,098,620	31,878,312
Investment income	123,042	508,005	114,872
<b>Total Revenue</b>	141,134,281	126,372,282	102,035,178
<b>EXPENSES</b>			
Operating:			
Water supply costs	90,772,120	82,207,354	64,544,607
Depreciation	7,952,088	7,889,770	7,381,640
Personal services	3,721,139	3,682,195	3,529,546
Other	1,497,303	1,726,419	1,643,289
Nonoperating:			
Interest and other charges	997,221	3,563,014	4,988,573
Intergovernmental expense - City of Chicago	-	-	36,508
Loss on disposal of capital assets	89	-	1,145,593
<b>Total Expense</b>	104,939,960	99,068,752	83,269,756
Net income (loss) before contributions	36,194,321	27,303,530	18,765,422
Contributions	31,860	348,967	29,236
<b>Change in net position</b>	36,226,181	27,652,497	18,794,658
Net position, May 1	369,462,534	341,810,037	323,015,379
<b>Net position, April 30</b>	\$ 405,688,715	\$ 369,462,534	\$ 341,810,037



**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets.** The Commission's capital assets before depreciation totaled \$500.6 million in fiscal year 2014.

COMPARATIVE SUMMARY OF CHANGES IN NET CAPITAL ASSETS  
For Fiscal Years Ending April 30,

	2014	2013	2012
Land and permanent easements	\$ 11,728,902	\$ 11,728,902	\$ 11,728,902
Construction in progress	322,768	1,521,580	369,315
Water mains	276,957,883	281,505,610	286,053,338
Buildings and other structures	57,650,587	60,215,251	61,979,662
Pumping equipment	11,258,702	10,532,375	11,141,213
Office furniture and equipment	352,406	93,147	120,230
Vehicles and other equipment	145,282	143,212	200,965
<b>TOTAL CAPITAL ASSETS, NET</b>	<b>\$358,416,530</b>	<b>\$365,740,077</b>	<b>\$371,593,625</b>

Detailed information about the Commission's capital assets is presented in the Notes to the Financial Statements.

**Debt Administration.** The Commission completed repayment of the \$30 million certificate of debt in June 2013. For the remaining debt outstanding, the Commission made no material changes in structure or changed any ordinances in fiscal year 2014.

In fiscal year 2013, the Commission implemented a new bond ordinance upon defeasance of the 2003 Revenue Bonds and issuance of the 2013 Revenue Bonds. The current bond ordinance does not include requirements for certain balances to be maintained in specific accounts. Account requirements under the 1987 revenue bond ordinance in relation to the 2003 Revenue Bonds were met each month the debt was outstanding in fiscal years 2013 and 2012.

**Fiscal Year 2014**

The required revenue bond principal and interest payments were made monthly and on time during fiscal year 2014. On April 30, 2014, remaining revenue bond principal outstanding was \$26.0 million.

As of April 30, 2014, the Commission had \$7.0 million in certificates of debt outstanding compared to \$28.0 million in certificates of debt at the end of the prior fiscal year. The remaining balance outstanding is part of the \$40 million certificate of debt issued in May 2010. The remaining balance outstanding from April 30, 2013 on the \$30 million certificate of debt issued to the Commission in December 2009 was paid in June 2013. Both were used to fund ongoing construction projects and purchase water from the City of Chicago. No principal payments are required in fiscal 2015.

The principal value remaining on the capital lease set to expire in September 2016 was approximately \$21,300. In September 2011, the Commission entered into a capital lease obligation for office equipment which expires in five years. The value of the lease was approximately \$42,100. No additional capital lease obligations were entered into in fiscal 2014.



**Fiscal Year 2013**

On April 30, 2013, the 2013 Revenue Bond principal outstanding was \$42.4 million. The full amount of the 2003 Revenue Bonds was placed into escrow for the defeasance of the bonds on February 1, 2013. Prior to that time all required revenue bond principal and interest payments were made on time from funds set aside during fiscal year 2013.

Certificates of debt outstanding were \$28 million as of April 30, 2013, down from \$49 million as of April 30, 2012. The Commission issued a \$30 million certificate of debt on December 2009, and a \$40 million certificate of debt was issued in May, 2010. Both were used to fund ongoing construction projects and purchase water from the City of Chicago. No principal payments are required in fiscal 2014.

No additional capital lease obligations were entered into in fiscal 2013. The principal value remaining on the capital lease set to expire in September 2016 was approximately \$29,500.

COMPARATIVE SUMMARY OF CHANGES IN OUTSTANDING DEBT  
For Fiscal Years Ending April 30,

	2014	2013	2012
Certificates of debt	\$7,000,000	\$28,000,000	\$ 49,000,000
Water revenue bonds	26,048,800	42,430,050	61,465,000
Capital lease	21,305	29,513	37,218
<b>TOTAL OUTSTANDING DEBT</b>	<b>\$33,070,105</b>	<b>\$70,459,563</b>	<b>\$110,502,218</b>

Detailed information about the Commission's debt is presented in the Notes to the Financial Statements.

**INVESTMENT PORTFOLIO**

**Fiscal Year 2014**

The Commission's investment portfolio totaled \$66.5 million. At the end of the fiscal year, the overall portfolio was earning approximately 0.53%. The benchmarks adopted by the Commission are based on the nature of the accounts and expected duration of the investments. The indices range from the 3 month U.S. Treasury Bill index to the 1-5 year U.S. Treasury Bill index.

Commission funds were invested as follows at April 30, 2014: United States treasury obligations (34%), United States agency investments (26%), money market funds (23%), commercial paper (10%), and municipal bonds (7%).

**Fiscal Year 2013**

The Commission's investment portfolio totaled \$58.7 million. At the end of the fiscal year, the portfolio was earning 0.42%. The benchmarks adopted by the Commission are based on the nature of the accounts and expected duration of the investments. The indices range from the 3 month U.S. Treasury Bill index to the 1-5 year U.S. Treasury Bill index.

Commission funds were invested as follows at April 30, 2013: United States agency investments (33%), United States treasury obligations (32%), money market funds (14%), the Illinois Funds investment pool (10%), municipal bonds (7%), certificates of deposit (3%), and commercial paper (1%).

### **OTHER FINANCIAL INFORMATION**

The Commission joined with the County of DuPage and the municipalities within the county to solve a water quality issue involving unincorporated areas not presently receiving a Lake Michigan water supply. As a wholesale distributor of Lake Michigan water, the Commission is not able to directly address this issue. However, the Commission agreed to make long-term, low-interest loans available to customer municipalities, retailers of Lake Michigan water, to extend their systems to serve county areas having water quality issues. The full extent of this contamination is unknown at this time. However, the Commission has committed to provide loans totaling not more than \$10 million toward mitigating the problem.

In total the Commission issued three loans for approximately \$5.6 million to charter customers during 2003-2007. Two of the loans were to be repaid in 13 installments, commencing in 2011 and continuing through 2023. Both of these loans have been paid in full. The third loan is to be repaid in 13 installments, commencing in 2014 and continuing through 2026. As of April 30, 2014 only \$0.6 million remained outstanding from the customers.

### **REQUEST FOR INFORMATION**

This financial report is designed to provide a general overview of the DuPage Water Commission's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Financial Administrator, DuPage Water Commission, 600 E. Butterfield Road, Elmhurst, IL 60126-4642, (630) 834-0100. E-mail requests should be sent to [admin@dpwc.org](mailto:admin@dpwc.org).



**DUPAGE WATER COMMISSION  
ELMHURST, ILLINOIS**

STATEMENTS OF NET POSITION

April 30, 2014 and 2013

	2014	2013
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 18,825,424	\$ 20,351,459
Investments	51,074,297	44,817,141
Receivables		
Water sales	12,120,990	10,015,155
Accrued interest	126,660	280,504
Sales tax	7,900,000	7,500,000
Due from other governments	-	64,680
Long-term loans receivable, current portion	49,044	49,044
Inventory	167,080	167,080
Prepaid expenses and deposits	347,284	306,948
	90,610,779	83,552,011
<b>NONCURRENT ASSETS</b>		
Long-term loans receivable	539,481	588,526
Capital assets		
Not being depreciated	12,051,670	13,250,482
Being depreciated	488,518,909	487,090,296
Less accumulated depreciation	(142,154,049)	(134,600,701)
Net capital assets	358,416,530	365,740,077
Total noncurrent assets	358,956,011	366,328,603
Total assets	449,566,790	449,880,614
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Unamortized loss on refunding	1,019,055	1,508,201
Total deferred outflows of resources	1,019,055	1,508,201
Total assets and deferred outflows of resources	450,585,845	451,388,815

(This statement is continued on the following page.)

**DUPAGE WATER COMMISSION  
ELMHURST, ILLINOIS**

STATEMENTS OF NET POSITION (Continued)

April 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
<b>CURRENT LIABILITIES</b>		
Unearned revenue	\$ 350,507	\$ 350,507
Contract retentions	5,958	116,405
Customer deposits	65,091	219,589
Accounts payable	7,327,769	6,483,586
Accrued liabilities	629,305	393,868
Compensated absences	220,199	210,699
Capital lease payable	8,746	8,208
Revenue refunding bonds payable	14,094,250	16,381,250
Accrued interest payable	21,273	136,357
	<u>22,723,098</u>	<u>24,300,469</u>
<b>LONG-TERM LIABILITIES</b>		
Other postemployment benefits obligation	52,362	50,639
Unearned revenue	3,154,561	3,505,068
Capital lease payable	12,559	21,305
Revenue refunding bonds payable, net	11,954,550	26,048,800
Notes payable	7,000,000	28,000,000
	<u>22,174,032</u>	<u>57,625,812</u>
Total long-term liabilities	<u>22,174,032</u>	<u>57,625,812</u>
Total liabilities	<u>44,897,130</u>	<u>81,926,281</u>
<b>NET POSITION</b>		
Net investment in capital assets	326,365,480	314,760,847
Unrestricted	79,323,235	54,701,687
<b>TOTAL NET POSITION</b>	<u><u>\$ 405,688,715</u></u>	<u><u>\$ 369,462,534</u></u>

See accompanying notes to financial statement.

DUPAGE WATER COMMISSION  
ELMHURST, ILLINOIS

STATEMENTS OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION

For the Years Ended April 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
<b>OPERATING REVENUES</b>		
Water sales		
Operations and maintenance costs	\$ 97,794,815	\$ 84,535,827
Fixed costs	7,144,872	7,144,872
Customer differential	1,069,644	920,184
Other income	55,933	164,774
	<u>106,065,264</u>	<u>92,765,657</u>
<b>OPERATING EXPENSES</b>		
Water supply costs	90,772,120	82,207,354
Personal services	3,721,139	3,682,195
Insurance	521,903	531,010
Professional and contractual services	506,567	639,495
Administrative costs	468,833	555,914
	<u>95,990,562</u>	<u>87,615,968</u>
OPERATING INCOME BEFORE DEPRECIATION	10,074,702	5,149,689
DEPRECIATION	7,952,088	7,889,770
OPERATING INCOME (LOSS)	<u>2,122,614</u>	<u>(2,740,081)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Sales tax	34,945,975	33,098,620
Investment income	123,042	508,005
Interest and other charges	(997,221)	(3,563,014)
Loss on disposal of capital assets	(89)	-
	<u>34,071,707</u>	<u>30,043,611</u>
NET INCOME BEFORE CONTRIBUTIONS	36,194,321	27,303,530
Contributions	31,860	348,967
CHANGE IN NET POSITION	36,226,181	27,652,497
NET POSITION, MAY 1	<u>369,462,534</u>	<u>341,810,037</u>
NET POSITION, APRIL 30	<u>\$ 405,688,715</u>	<u>\$ 369,462,534</u>

See accompanying notes to financial statements.



**DUPAGE WATER COMMISSION  
ELMHURST, ILLINOIS**

STATEMENTS OF CASH FLOWS

For the Years Ended April 30, 2014 and 2013

	2014	2013
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from customers	\$ 103,398,491	\$ 89,264,642
Cash payments to suppliers	(92,203,195)	(84,552,733)
Cash payments to employees	(2,672,180)	(2,620,295)
Other cash receipts	55,933	116,606
	8,579,049	2,208,220
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Cash received from sales taxes	34,545,975	33,003,620
Cash received from water quality loans receivable	49,045	-
	34,595,020	33,003,620
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Interest paid on revenue bonds	(416,856)	(4,313,113)
Interest paid on notes payable	(204,651)	(787,377)
Interest paid on capital lease payable	(1,652)	(2,145)
Proceeds from revenue refunding bonds issued	-	42,430,050
Principal paid on revenue refunding bonds	(16,381,250)	(61,465,000)
Principal paid on notes payable	(21,000,000)	(21,000,000)
Principal paid on capital lease payable	(8,208)	(7,705)
Construction and purchases of capital assets	(707,217)	(2,433,986)
	(38,719,834)	(47,579,276)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest on investments	324,614	101,050
Proceeds from sale of investments	46,536,091	41,109,330
Purchase of investments	(52,840,975)	(45,426,483)
	(5,980,270)	(4,216,103)
<b>NET (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(1,526,035)	(16,583,539)
<b>CASH AND CASH EQUIVALENTS, MAY 1</b>	20,351,459	36,934,998
<b>CASH AND CASH EQUIVALENTS, APRIL 30</b>	\$ 18,825,424	\$ 20,351,459

(This statement is continued on the following page.)

DUPAGE WATER COMMISSION  
ELMHURST, ILLINOIS

STATEMENTS OF CASH FLOWS (Continued)

For the Years Ended April 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating income (loss)	\$ 2,122,614	\$ (2,740,081)
Adjustments to reconcile operating income (loss) to net cash from operating activities		
Depreciation	7,952,088	7,889,770
Changes in assets and liabilities		
Increase in water sales receivable	(2,105,835)	(2,562,882)
(Increase) Decrease in prepaid expenses and deposits	(40,336)	1,932
Decrease in due from other governments	64,680	803,711
Decrease in unearned revenue	(350,507)	(352,576)
Increase (Decrease) in accounts payable	844,183	(533,948)
Increase in accrued liabilities and compensated absences	244,937	121,314
Increase in other postemployment benefits obligation	1,723	1,763
Decrease in customer deposits	(154,498)	(420,783)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<u>\$ 8,579,049</u>	<u>\$ 2,208,220</u>
<b>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Contributions	<u>\$ 31,860</u>	<u>\$ 348,967</u>
Capital asset additions financed with accrued liabilities and contract retentions	<u>\$ -</u>	<u>\$ 110,447</u>
<b>NONCASH INVESTING ACTIVITIES</b>		
Unrealized gain (loss) on investments	<u>\$ (47,728)</u>	<u>\$ 204,583</u>

See accompanying notes to financial statements.



**DUPAGE WATER COMMISSION  
ELMHURST, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS

April 30, 2014 and 2013

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The DuPage Water Commission (the Commission) is a county water commission, body politic and corporate, political subdivision and unit of local government, in DuPage County, Illinois, existing and operating under the Water Commission Act of 1985 (70 ILCS 3720), effective July 30, 1985, as amended (the 1985 Commission Act). The Commission declared the official start of operations on May 1, 1992.

The Board of Commissioners consists of 13 members. Seven of the board members are appointed by the DuPage County Board Chairman with the advice and consent of the County Board. One of these appointees is designated as Chairman of the Commission and must be approved by the Board of Commissioners. The other six board members are appointed by vote of the mayors of municipalities within the DuPage County districts.

The purpose and objectives of the Commission are:

- a. To provide water to municipalities and other customers within DuPage County.
- b. To plan, construct, acquire, develop, operate, maintain, and/or contract for facilities for receiving, storing, and transmitting water from Lake Michigan for the principal use and mutual benefit of the municipalities and other customers.
- c. To provide adequate supplies of such water on an economical and efficient basis for the municipalities and other customers.
- d. To provide a forum for discussion, study development, and implementation of recommendations of mutual interest regarding water distribution and supply facilities within DuPage County.

The primary authority to designate management, influence operations, formulate budgets, and set water rates rests with the Board of Commissioners. Significant matters that require board action include setting water rates, borrowing funds, amending the Chicago Water Supply Contract or Commission by-laws, and employing the general manager, treasurer, financial administrator, and professional contractors. These significant matters must carry a majority vote of all commissioners, which majority must contain at least one-third of the DuPage County appointed board members and 40% of the municipality appointed board members.

**DUPAGE WATER COMMISSION**  
**ELMHURST, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The financial statements of the Commission have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Commission's accounting policies are described below.

a. Reporting Entity

The Commission is considered to be a primary government pursuant to GASB Statement No. 14 as amended by GASB Statement No. 61 since it is legally separate and fiscally independent. These financial statements include all functions, programs, and activities under the control of the Board of Commissioners.

b. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the statement of net position. Proprietary fund operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in total net position.

The accrual basis of accounting is utilized by proprietary funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Operating revenues/expenses include all revenues/expenses directly related to providing enterprise fund services. Non-operating revenues/expenses are incidental to the operation of the fund.

c. Fund Accounting

Enterprise Funds

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the Commission is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the Commission has decided that periodic determination of revenues earned, expenses incurred, and net income or loss is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.



**DUPAGE WATER COMMISSION**  
**ELMHURST, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

d. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Commission's proprietary funds consider all certificates of deposit and all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents.

e. Investments

Investments with a maturity of one year or less when purchased are stated at cost or amortized cost. Investments and negotiable certificates of deposits with a maturity date greater than one year from the date of purchase are recorded at fair value.

f. Accounts Receivable

Customer receivables are recorded as receivables and revenues at their original invoice amount. Management has determined no allowance for uncollectible accounts necessary as of April 30, 2014 and 2013. A receivable is considered to be past due is/if any portion of the receivable balance is outstanding for more than 40 days.

g. Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond the date of this report, if any, are recorded as prepaid expenses.

h. Inventory

Inventories are accounted for at cost, using the first-in/first-out (FIFO) method.

i. Capital Assets - Property, Plant, and Equipment

Property, plant, and equipment are recorded at cost. If actual cost cannot be determined, estimated historical cost is used; donated capital assets are valued at their estimated fair market value on the date donated. Capital assets are defined by the Commission as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Depreciation of property, plant, and equipment has been provided for over the estimated useful lives using the straight-line method. Estimated useful lives are as follows:

**DUPAGE WATER COMMISSION**  
**ELMHURST, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

i. Capital Assets - Property, Plant, and Equipment (Continued)

	<u>Years</u>
Water mains	80
Buildings and other structures	40
Pumping equipment	30
Office furniture and equipment	3 - 10
Vehicles and other equipment	5 - 25

Maintenance and repairs are charged to expense in the year incurred. Expenses that extend the useful life or increase productivity of property, plant, and equipment are capitalized.

j. Bond Discounts, Bond Premiums, and Losses on Refundings

Bond discounts, bond premiums, and losses on refundings are deferred and amortized over the term of the bonds using the bonds outstanding method, which approximates the effective interest method. Bond discounts and losses on refundings are presented as a reduction of the face amount of bonds payable; bond premiums are presented as an addition to the face amount of bonds payable. Bond issuance costs are expensed in the period incurred.

k. Compensated Absences

Employees earn vacation based on their anniversary date with the Commission. Earned vacation may be accumulated and is payable to the employee upon termination of employment and, therefore, is accrued through April 30. Accumulated sick leave is not reimbursable upon termination of employment and, therefore, is not accrued.

l. Unearned Revenue

Payments from member communities due in subsequent years and received in the current year are reported as unearned revenue.

m. Net Position

Restricted net position represent amounts required to be segregated by bond ordinance provisions. None of the net position is restricted as a result of enabling legislation adopted by the Commission. Net investment in capital assets represents the net book value of capital assets less long-term debt principal outstanding issued to construct or acquire capital assets.



**DUPAGE WATER COMMISSION**  
**ELMHURST, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

n. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

o. Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**2. DEPOSITS AND INVESTMENTS**

The Commission's investment policy limits investments of the Commission's funds to the following: (a) direct or fully guaranteed obligations of the U.S. Government; (b) fully guaranteed obligations of certain U.S. federally chartered agencies; (c) interest-bearing demand or time deposits in banks and savings and loan associations; (d) short-term obligations of U.S. corporations with assets exceeding \$500,000,000 and with a rating of A1/P1; (e) money market mutual funds whose portfolio consists solely of U.S. Government obligations; (f) the Illinois Funds Investment Pool of the State of Illinois; (g) state and local obligations rated A-/A3; and (h) repurchase agreements.

It is the policy of the Commission to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Commission and conforming to all state and local statutes governing the investment of public funds, using the "prudent person" standard for managing the overall portfolio. The primary objectives of the policy are, in order of priority, safety, liquidity, and rate of return.

**DUPAGE WATER COMMISSION**  
**ELMHURST, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**2. DEPOSITS AND INVESTMENTS (Continued)**

a. Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of bank failure, the Commission's deposits may not be returned to it. The Commission's investment policy allows for the pledging of collateral for all bank balances in excess of federal depository insurance, with collateral held by a third party under a trust agreement or safekeeping agreement. The bank balance of cash and certificates of deposit was fully insured at April 30, 2014 and 2013.

b. Investments

The following table presents the investments and maturities of the Commission's debt securities as of April 30, 2014 and 2013:

Investment Type	2014				
	Investment Maturities in Years				
	Fair Value	Less than 1	1-5	6-10	Greater than 10
U.S. Treasury notes	\$ 22,893,238	\$ 1,289,851	\$ 21,603,387	\$ -	\$ -
U.S. agency	17,115,855	1,679,710	15,436,145	-	-
Commercial Paper	6,597,829	6,597,829	-	-	-
Municipal Bond	4,467,375	650,292	3,817,083	-	-
<b>TOTAL</b>	<b>\$ 51,074,297</b>	<b>\$ 10,217,682</b>	<b>\$ 40,856,615</b>	<b>\$ -</b>	<b>\$ -</b>

Investment Type	2013				
	Investment Maturities in Years				
	Fair Value	Less than 1	1-5	6-10	Greater than 10
U.S. Treasury notes	\$ 19,026,909	\$ 2,195,832	\$ 16,831,077	\$ -	\$ -
U.S. agency	19,419,693	-	19,419,693	-	-
Commercial Paper	499,934	499,934	-	-	-
Municipal Bond	3,897,605	-	3,897,605	-	-
<b>TOTAL</b>	<b>\$ 42,844,141</b>	<b>\$ 2,695,766</b>	<b>\$ 40,148,375</b>	<b>\$ -</b>	<b>\$ -</b>

On the statement of net position are \$1,973,000 of certificates of deposit that are recorded as investments for 2013.



**DUPAGE WATER COMMISSION**  
**ELMHURST, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**2. DEPOSITS AND INVESTMENTS (Continued)**

b. Investments (Continued)

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the Commission limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for short and long-term cash flow needs while providing a reasonable rate of return based on the current market. Investments cannot have a maturity greater than five years except commercial paper which is limited to 210 days.

Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. The Commission limits its exposure to credit risk by primarily investing in U.S. Government obligations and external investment pools. The money market fund and Illinois Funds are AAA rated. The commercial paper is rated A1 and the municipal bonds are rated A to AAA.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the Commission will not be able to recover the value of its investments that are in possession of an outside party. To limit its exposure, the Commission's investment policy requires all security transactions that are exposed to custodial credit risk to be processed on a delivery versus payment (DVP) basis with the underlying investments held by an independent third-party custodian in the Commission's name and evidenced by safekeeping receipts. Money market funds are not subject to custodial credit risk.

Concentration of credit risk is the risk of loss due to a high percentage of the Commission's investments being invested with any one issuer. The Commission's investment policy places no limit on the amount the Commission may invest in any one issuer, except for commercial paper which is limited to 5% of the total portfolio.

**3. LOANS RECEIVABLE**

On April 25, 2002, the Commission approved a motion for a proposed agreement to make long-term, low-interest loans available to Charter Customer municipalities for the purpose of providing financing under certain circumstances to future customers who presently live in areas of DuPage County not presently served by the Commission. Three intergovernmental agreements with Charter Customers were made during 2003-2007. Two of the loans were to be repaid in 13 installments, commencing in 2011 and continuing through 2023. Both of these loans have been paid in full. The third loan is to be repaid in 13 installments, commencing in 2014 and continuing through 2026. Interest at a rate of 2% per annum shall be paid annually until the principal balance of the loan has been paid in full. As of April 30, 2014 and 2013, loans totaling \$588,525 and \$637,570 were due from the customers, respectively. A reclassification was made to present the current portion of the loans receivable from charter customers as of April 30, 2013.

**DUPAGE WATER COMMISSION**  
**ELMHURST, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**3. LOANS RECEIVABLE (Continued)**

Payments due from Charter Customers are as follows:

Fiscal Year Ending April 30,	2014	
	Principal	Interest
2015	\$ 49,044	\$ 11,771
2016	49,044	10,790
2017	49,044	9,809
2018	49,044	8,828
2019	49,044	7,847
2020 - 2024	245,218	24,521
2025 - 2026	98,087	2,942
<b>TOTAL</b>	<b>\$ 588,525</b>	<b>\$ 76,508</b>

Fiscal Year Ending April 30,	2013	
	Principal	Interest
2014	\$ 49,044	\$ 12,751
2015	49,044	11,771
2016	49,044	10,790
2017	49,044	9,809
2018	49,044	8,828
2019 - 2023	245,219	29,426
2024 - 2026	147,131	5,885
<b>TOTAL</b>	<b>\$ 637,570</b>	<b>\$ 89,260</b>

**4. CAPITAL ASSETS**

Capital asset activity for years ended April 30, 2014 and 2013 is as follows:

	2014			
	Balances May 1	Additions	Retirements	Balances April 30
Capital assets not being depreciated				
Land and permanent easements	\$ 11,728,902	\$ -	\$ -	\$ 11,728,902
Construction in progress	1,521,580	595,982	1,794,794	322,768
Total capital assets not being depreciated	13,250,482	595,982	1,794,794	12,051,670



**DUPAGE WATER COMMISSION**  
**ELMHURST, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**4. CAPITAL ASSETS (Continued)**

	2014			
	Balances May 1	Additions	Retirements	Balances April 30
Capital assets being depreciated				
Water mains	\$ 364,135,069	\$ -	\$ -	\$ 364,135,069
Buildings and other structures	102,495,971	8,689	-	102,504,660
Pumping equipment	15,177,305	1,436,935	-	16,614,240
Office furniture and equipment	4,665,865	329,687	398,829	4,596,723
Vehicles and other equipment	616,086	52,131	-	668,217
Total capital assets being depreciated	487,090,296	1,827,442	398,829	488,518,909
Less accumulated depreciation				
Water mains	82,629,459	4,547,727	-	87,177,186
Buildings and other structures	42,280,720	2,573,353	-	44,854,073
Pumping equipment	4,644,930	710,608	-	5,355,538
Office furniture and equipment	4,572,718	70,339	398,740	4,244,317
Vehicles and other equipment	472,874	50,061	-	522,935
Total accumulated depreciation	134,600,701	7,952,088	398,740	142,154,049
Total capital assets being depreciated, net	352,489,595	(6,124,646)	89	346,364,860
<b>CAPITAL ASSETS, NET</b>	<b>\$ 365,740,077</b>	<b>\$ (5,528,664)</b>	<b>\$ 1,794,883</b>	<b>\$ 358,416,530</b>
	2013			
	Balances May 1	Additions	Retirements	Balances April 30
Capital assets not being depreciated				
Land and permanent easements	\$ 11,728,902	\$ -	\$ -	\$ 11,728,902
Construction in progress	369,315	1,944,754	792,489	1,521,580
Total capital assets not being depreciated	12,098,217	1,944,754	792,489	13,250,482
Capital assets being depreciated				
Water mains	364,135,069	-	-	364,135,069
Buildings and other structures	101,703,485	792,486	-	102,495,971
Pumping equipment	15,105,689	80,815	9,199	15,177,305
Office furniture and equipment	4,659,876	10,656	4,667	4,665,865
Vehicles and other equipment	616,086	-	-	616,086
Total capital assets being depreciated	486,220,205	883,957	13,866	487,090,296

**DUPAGE WATER COMMISSION**  
**ELMHURST, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**4. CAPITAL ASSETS (Continued)**

	2013			
	Balances			Balances
	May 1	Additions	Retirements	April 30
Less accumulated depreciation				
Water mains	\$ 78,081,731	\$ 4,547,728	\$ -	\$ 82,629,459
Buildings and other structures	39,723,823	2,556,897	-	42,280,720
Pumping equipment	3,964,476	689,653	9,199	4,644,930
Office furniture and equipment	4,539,646	37,739	4,667	4,572,718
Vehicles and other equipment	415,121	57,753	-	472,874
Total accumulated depreciation	<u>126,724,797</u>	<u>7,889,770</u>	<u>13,866</u>	<u>134,600,701</u>
Total capital assets being depreciated, net	<u>359,495,408</u>	<u>(7,005,813)</u>	<u>-</u>	<u>352,489,595</u>
CAPITAL ASSETS, NET	<u>\$ 371,593,625</u>	<u>\$ (5,061,059)</u>	<u>\$ 792,489</u>	<u>\$ 365,740,077</u>

**5. WATER CONTRACT WITH THE CITY OF CHICAGO**

The Commission has entered into a 40-year contract (from March 19, 1984) with the City of Chicago, Illinois (the Chicago Contract), under which the City of Chicago (the City) has agreed to supply all of the Commission's water requirements, up to 1.7 times the year's annual average day amount, with water of such quality as will meet or exceed applicable standards of the state and federal governments. The Chicago Contract provides that the cost of water to the Commission is furnished by the City through meters.

The Commission is obligated to purchase a minimum amount of water; such minimum is 50% of the aggregate Illinois Department of Natural Resources allocations. In fiscal 2014 and 2013, the Commission purchased 28.6 and 29.9 billion gallons of water, respectively from the City, which equaled 80.0% and 84.3%, respectively of the aggregate Illinois Department of Natural Resources allocations.

The Commission has completed constructing improvements regarding electrical generation facilities and a solar photovoltaic system at the Lexington pumping station. The City will reimburse the Commission a maximum of (a) 50% of the cost of designing and constructing the two replacement variable frequency drives, (b) \$4,000,000 plus 100% of the cost of designing and constructing the solar photovoltaic system over and above the sum of \$8,000,000, and (c) \$8,500,000 which amount represents the average generation cost per average daily pumping capacity at the pumping stations where the City has already constructed backup generation. The City's total obligation for items (a), (b), and (c) cannot exceed \$15,000,000. The City will reimburse the Commission monthly for such costs through a 10% credit against the Commission's water purchases from the City. Upon completion, the facilities will be conveyed to the City.



**DUPAGE WATER COMMISSION**  
**ELMHURST, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**6. RISK MANAGEMENT**

The Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; injuries to and illnesses of the Commission's employees. These risks, along with medical claims for employees and retirees, are provided for through insurance purchased from private insurance companies.

There have been no reductions in the Commission's insurance coverage for any of its programs since the prior fiscal year. Settlements have not exceeded insurance coverage during the current year or prior three fiscal years.

**7. LONG-TERM DEBT**

a. A schedule of changes in long-term obligations payable is as follows:

	2014				
	Balances May 1	Issuances	Retirements	Balances April 30	Due Within One Year
Other postemployment benefits obligation	\$ 50,639	\$ 1,723	\$ -	\$ 52,362	\$ -
Notes payable	28,000,000	-	21,000,000	7,000,000	-
Capital Lease	29,513	-	8,208	21,305	8,746
Revenue refunding bonds	42,430,050	-	16,381,250	26,048,800	14,094,250
<b>TOTAL</b>	<b>\$ 70,510,202</b>	<b>\$ 1,723</b>	<b>\$ 37,389,458</b>	<b>\$ 33,122,467</b>	<b>\$ 14,102,996</b>

	2013				
	Balances May 1	Issuances	Retirements	Balances April 30	Due Within One Year
Other postemployment benefits obligation	\$ 48,876	\$ 1,763	\$ -	\$ 50,639	\$ -
Notes payable	49,000,000	-	21,000,000	28,000,000	-
Capital Lease	37,218	-	7,705	29,513	8,208
Revenue refunding bonds	61,465,000	42,430,050	61,465,000	42,430,050	16,381,250
Unamortized premium	798,871	-	798,871	-	-
Total revenue bonds	62,263,871	42,430,050	62,263,871	42,430,050	16,381,250
<b>TOTAL</b>	<b>\$ 111,349,965</b>	<b>\$ 42,431,813</b>	<b>\$ 83,271,576</b>	<b>\$ 70,510,202</b>	<b>\$ 16,389,458</b>

**DUPAGE WATER COMMISSION**  
**ELMHURST, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**7. LONG-TERM DEBT (Continued)**

b. Notes Payable

On December 21, 2009, the Commission issued \$30,000,000 Debt Certificates, Series 2009 to provide for the acquisition of water and for improvements and extensions to the existing facilities of the Commission. On June 21, 2013, the 2009 Debt Certificates were redeemed and prepaid in full. Principal was due in one installment on December 21, 2015; with a variable rate of interest that is determined and reset annually (1.5% as of April 30, 2013). The 2009 Debt Certificates also allowed optional redemption and prepayments, in whole and in part, on any semiannual interest payment date. As of April 30, 2013, \$3,000,000 of principal was outstanding.

On May 17, 2010, the Commission issued \$40,000,000 Debt Certificates, Series 2010 to provide for the acquisition of water and for improvements and extensions to the existing facilities of the Commission. Principal is due in annual installments such that principal outstanding may not exceed the following:

<u>May 1,</u>	
2015	<u>\$ 7,000,000</u>

The remaining principal balance must be paid in full by May 1, 2016. Interest is due on May 1 and November 1, 2014 and 2013 with a variable rate of interest that is determined periodically (0.90% as of April 30, 2014 and 1.45% as of April 30, 2013). As of April 30, 2014 and 2013, \$7,000,000 and \$25,000,000 of principal, respectively was outstanding.

c. Revenue Bonds

In February 2013, the Commission issued \$42,430,050 Revenue Refunding Bonds Series 2013. Principal is due in monthly installments of \$898,250 to \$3,580,000, interest at 0.98% through maturity at May 15, 2016. The Series 2013 revenue bonds were issued to refund \$50,375,000 of outstanding Revenue Bond, Series 2003 (call date May 1, 2013) with an average interest rate of 3.98%. As such, the Series 2003 were retired and the liability for the debt has been removed from the Commission's books. As a result of the refunding, the Commission achieved cash flow savings of \$3,181,221 and an economic gain of \$3,181,241.



**DUPAGE WATER COMMISSION**  
**ELMHURST, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**7. LONG-TERM DEBT (Continued)**

c. Revenue Bonds (Continued)

As of April 30, 2014 and 2013, \$26,048,800 and \$42,430,050, respectively, of principal remained outstanding on the Series 2013 bonds. In addition, the bonds are subject to certain terms and conditions contained in the Master Revenue Bond Ordinance (the Ordinance), which was approved in December 2012 by the board and adopted when the Commission refinanced the Revenue Bonds, Series 2003, and issued the Revenue Bonds, Series 2013, in February 2013. Substantially all revenue generated from the Commission's operations are pledged to retire these bonds.

In August 2003, the Commission issued \$135,995,000 Revenue Refunding Bonds, Series 2003. Principal is due in annual installments of \$7,880,000 to \$13,575,000, interest at 3.00% to 5.25% through maturity on May 1, 2016. The Series 2003 revenue bonds have an average interest rate of 3.98% and were issued to refund \$145,655,000 of outstanding Revenue Bond, Series 1993 with an average interest rate of 5.3%. As a result, the Series 1993 bonds were retired and the liability for the debt has been removed from the Commission's books.

Payments due on the revenue bonds through maturity are as follows:

<b><u>SERIES 2013 BONDS</u></b>			
Fiscal Year	2014		
Ending April 30,	Principal	Interest	
2015	\$ 14,094,250	\$	192,025
2016	11,056,250		66,248
2017	898,300		734
<b>TOTAL</b>	<b>\$ 26,048,800</b>	<b>\$</b>	<b>259,007</b>
Fiscal Year	2013		
Ending April 30,	Principal	Interest	
2014	\$ 16,381,250	\$	416,855
2015	14,094,250		192,025
2016	11,056,250		66,248
2017	898,300		734
<b>TOTAL</b>	<b>\$ 42,430,050</b>	<b>\$</b>	<b>675,862</b>

**DUPAGE WATER COMMISSION**  
**ELMHURST, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**7. LONG-TERM DEBT (Continued)**

d. Revenue Bond Ordinance

On December 18, 2012, the Commission adopted the Ordinance authorizing the issuance of Water Revenue Bonds, Series 2013, for the purpose of replacing the 1987 Ordinance and refunding the Water Revenue Bonds, Series 2003.

The Ordinance required the establishment of various accounts within the Water Fund designated as Operation and Maintenance Account, Interest Account, Principal Account, Bank Obligation Account, and General Account.

Revenues held or collected from owners and operation of the system are deposited in the Water Fund. Monies deposited in the Water Fund are required to be transferred to the extent available within the following accounts of the Water Fund in the indicated order:

Operation and Maintenance Account - There shall be credited to the Operation and Maintenance Account an amount sufficient to pay Operation and Maintenance costs which shall not cause the balance in such account at any time to be greater than the Operation and Maintenance Maximum Amount.

Interest Account - There shall next be credited to the Interest Account and paid immediately to the Purchaser the then current interest due on the Bonds plus, at the Commission's option, the interest due for the next following month. All moneys to the credit of said Account shall be used solely to pay interest on Outstanding Bonds.

Principal Account - There shall next be credited to the Principal Account at the Commission's option, all or a portion of the principal due for the next following Fiscal Year. All moneys to the credit of the Principal Account shall be used solely to pay principal on Outstanding Bonds.

Bank Obligations Account - There shall next be credited to the Bank Obligations Account and paid immediately to the Purchaser any amounts due on Bank Obligations. All moneys to the credit of said Account shall be used solely to pay amounts due on Bank Obligations.

General Account - All moneys remaining in the Water Fund after crediting the required amounts to the respective Accounts hereinabove provided for and after making up any deficiency in any of said Accounts, including for past due amounts that remain unpaid, shall be credited to the General Account.

All the accounts are held by the Commission.



**DUPAGE WATER COMMISSION**  
**ELMHURST, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**7. LONG-TERM DEBT (Continued)**

e. Capital Lease

In September 2011, the Commission entered into a five year capital lease obligation for office equipment. Future minimum lease payments under capital leases for the next five years in total are as follows:

Fiscal Year Ending April 30,	Principal
2015	\$ 9,849
2016	9,849
2017	<u>3,283</u>
Total Minimum Future Lease Payments	22,981
Less Interest	<u>1,676</u>
<b>PRESENT VALUE OF MINIMUM FUTURE LEASE PAYMENTS</b>	<b><u>\$ 21,305</u></b>

**8. CONTINGENCIES**

Contingent Liabilities

The Commission has certain other contingent liabilities resulting from litigation, claims, and commitments incident to the ordinary course of business. It is expected that final resolution of such contingencies will not materially affect the financial position or changes in financial position of the Commission.

**9. MAJOR CUSTOMER**

During fiscal year 2014 and 2013, approximately 5.6 and 6.1 billion gallons, or 20.05% and 21.01%, respectively of water sales revenue in the Water Fund were realized from the City of Naperville, the Commission's largest customer.

**10. DEFINED BENEFIT PENSION PLAN**

Illinois Municipal Retirement Fund

*Plan Description.* The Commission's defined benefit pension plan for regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The Commission's plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained online at [www.imrf.org](http://www.imrf.org).

**DUPAGE WATER COMMISSION**  
**ELMHURST, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**10. DEFINED BENEFIT PENSION PLAN (Continued)**

Illinois Municipal Retirement Fund (Continued)

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011, are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter.

*Funding Policy.* As set by statute, the Commission's regular plan members are required to contribute 4.50% of their annual covered salary. The statute requires the Commission to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2013 was 11.91%. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

*Annual Pension Cost.* For April 30, 2014 and 2013, the Commission's annual pension cost of \$311,561 and \$304,608, respectively was equal to the Commission's required and actual contributions. The required contribution for 2013 was determined as part of the December 31, 2011 actuarial valuation using the entry-age normal actuarial cost method. The actuarial assumptions at December 31, 2011 included (a) 7.50% investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.40% to 10.00% per year depending on age and service, attributable to seniority/merit, and (d) postretirement benefit increases of 3.00% annually. The actuarial value of the Commission's plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The Commission's plan's unfunded actuarial accrued liability at December 31, 2011 is being amortized as a level of percentage of projected payroll on an open 30 year basis.



**DUPAGE WATER COMMISSION**  
**ELMHURST, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**10. DEFINED BENEFIT PENSION PLAN (Continued)**

Illinois Municipal Retirement Fund (Continued)

Employer annual pension costs (APC), actual contributions, and the net pension obligation (NPO) are as follows. The NPO is the cumulative difference between the APC and the contributions actually made.

	Fiscal Year	Illinois Municipal Retirement
Annual pension cost (APC)	2012	\$ 282,693
	2013	304,608
	2014	311,561
Actual contributions	2012	\$ 282,693
	2013	304,608
	2014	311,561
Percentage of APC contributed	2012	100.00%
	2013	100.00%
	2014	100.00%
NPO	2012	\$ -
	2013	-
	2014	-

*Funded Status and Funding Progress.* The funded status and funding progress of the plan as of December 31, 2013 and 2012 was as follows:

	2013	2012
Actuarial accrued liability (AAL)	\$ 7,684,981	\$ 6,949,144
Actuarial value of plan assets	6,582,996	5,501,960
Unfunded actuarial accrued liability (UAAL)	1,101,985	1,447,184
Funded ratio (actuarial value of plan assets/AAL)	85.66%	79.17%
Covered payroll (active plan members)	\$ 2,563,971	\$ 2,514,715
UAAL as a percentage of covered payroll	42.98%	57.55%

The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the AAL for benefits.

**DUPAGE WATER COMMISSION**  
**ELMHURST, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**11. OTHER POSTEMPLOYMENT BENEFITS**

a. Plan Description

In addition to providing the pension benefits described, the Commission provides postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan (the Plan). The benefits, benefit levels, employee contributions, and employer contributions are governed by the Commission and can be amended by the Commission. Certain benefits are controlled by state laws and can only be changed by the Illinois Legislature. The Plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the Plan. The Plan does not issue a separate report.

b. Benefits Provided

The Commission provides pre and post-Medicare postretirement health insurance to retirees, their spouses and dependents (enrolled at time of employee's retirement). To be eligible for benefits, the employee must qualify for retirement under one of the Commission's retirement plans. The retirees pay the blended premium. Upon a retiree becoming eligible for Medicare, the amount payable under the Commission's health plan will be reduced by the amount payable under Medicare for those expenses that are covered under both.

c. Membership

At April 30, 2013, the most recent actuarial valuation, membership consisted of:

Retirees and beneficiaries currently receiving benefits	2
Terminated employees entitled to benefits but not yet receiving them	-
Active vested plan members	23
Active nonvested plan members	<u>11</u>
 TOTAL	 <u>36</u>
 Participating employers	 <u>1</u>

d. Funding Policy

The Commission is not required to and currently does not advance fund the cost of benefits that will become due and payable in the future. Active employees do not contribute to the Plan until retirement.



**DUPAGE WATER COMMISSION**  
**ELMHURST, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

**11. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

e. Annual OPEB Costs and Net OPEB Obligation

The Commission's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB obligation for 2014, 2013, and 2012 was as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
April 30, 2012	\$ 8,480	75.12%	\$ 48,876
April 30, 2013	8,133	78.30%	50,639
April 30, 2014	8,093	78.71%	52,362

The net OPEB obligation as of April 30, 2014 and 2013 was calculated as follows:

	2014	2013
Annual required contribution	\$ 7,755	\$ 7,755
Interest on net OPEB obligation	2,026	1,955
Adjustment to annual required contribution	(1,688)	(1,577)
Annual OPEB cost	8,093	8,133
Contributions made	6,370	6,370
Increase in net OPEB obligation	1,723	1,763
Net OPEB obligation, beginning of year	50,639	48,876
<b>NET OPEB OBLIGATION, END OF YEAR</b>	<b>\$ 52,362</b>	<b>\$ 50,639</b>

Funded Status and Funding Progress: The funded status of the Plan as of April 30, 2013 (most recent valuation) was as follows:

Actuarial accrued liability (AAL)	\$ 86,237
Actuarial value of plan assets	-
Unfunded actuarial accrued liability (UAAL)	86,237
Funded ratio (actuarial value of plan assets/AAL)	0.00%
Covered payroll (active plan members)	\$ 2,643,508
UAAL as a percentage of covered payroll	3.26%

**DUPAGE WATER COMMISSION**  
**ELMHURST, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**11. OTHER POSTEMPLOYMENT BENEFITS (Continued)**

e. Annual OPEB Costs and Net OPEB Obligation (Continued)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial methods and assumptions - projections of benefits for financial reporting purposes are based on the substantive plan (the Plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the April 30, 2013 actuarial valuation, the entry-age normal actuarial cost method was used. The actuarial assumptions included an investment rate of return of 4.0% and an initial healthcare cost trend rate of 8.0% with an ultimate healthcare inflation rate of 6.0%. Both rates include a 3.0% inflation assumption and 4.0% wage inflation assumption. The actuarial value of assets was not determined as the Commission has not advance funded its obligation. The Plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at April 30, 2013 was 30 years.

**12. CUSTOMER PREPAYMENTS**

Payments from non-Charter Customers for customer differential revenues are reported as unearned revenues. These unearned revenues will be amortized on a straight-line basis through April 30, 2024. Customer differentials represent payments for connecting to the Commission's system as well as fixed costs charged to subsequent customers to cover costs which would have been paid by subsequent customers if they had been Charter Customers.

**DUPAGE WATER COMMISSION**  
**ELMHURST, ILLINOIS**  
NOTES TO FINANCIAL STATEMENTS (Continued)

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**13. SALES TAX**

Beginning June 1, 2016, the sales tax imposed may no longer be imposed or collected, unless a continuation of the tax is approved by the voters at a referendum.

**REQUIRED SUPPLEMENTARY INFORMATION**



DUPAGE WATER COMMISSION  
ELMHURST, ILLINOIS

SCHEDULE OF FUNDING PROGRESS  
ILLINOIS MUNICIPAL RETIREMENT FUND

April 30, 2014

Actuarial Valuation December 31,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2008	\$ 4,653,290	\$ 5,774,686	80.58%	\$ 1,121,396	\$ 2,602,576	43.09%
2009	5,026,706	6,359,912	79.04%	1,333,206	2,760,942	48.29%
2010	4,142,473	5,795,662	71.48%	1,653,189	2,537,383	65.15%
2011	4,783,201	6,361,630	75.19%	1,578,429	2,484,345	63.54%
2012	5,501,960	6,949,144	79.17%	1,447,184	2,514,715	57.55%
2013	6,582,996	7,684,981	85.66%	1,101,985	2,563,971	42.98%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$7,685,176. On a market basis, the funded ratio would be 100.00%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with the DuPage Water Commission. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

(See independent auditor's report.)

**DUPAGE WATER COMMISSION  
ELMHURST, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
ILLINOIS MUNICIPAL RETIREMENT FUND**

April 30, 2014

---

<b>Fiscal Year</b>	<b>Employer Contributions</b>	<b>Annual Required Contribution (ARC)</b>	<b>Percentage Contributed</b>
2009	\$ 240,646	\$ 240,646	100.00%
2010	265,581	265,581	100.00%
2011	271,059	271,059	100.00%
2012	282,693	282,693	100.00%
2013	304,608	304,608	100.00%
2014	311,561	311,561	100.00%

(See independent auditor's report.)

DUPAGE WATER COMMISSION  
ELMHURST, ILLINOIS

SCHEDULE OF FUNDING PROGRESS  
OTHER POSTEMPLOYMENT BENEFIT PLAN

April 30, 2014

Actuarial Valuation Date April 30,	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry-Age	(3) Funded Ratio (1) / (2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Covered Payroll	UAAL as a Percentage of Covered Payroll (4) / (5)
2009	*	*	*	*	*	*
2010	-	\$ 78,076	0.00%	\$ 78,076	\$ 2,820,206	2.77%
2011	*	*	*	*	*	*
2012	*	*	*	*	*	*
2013	-	86,237	0.00%	86,237	2,643,508	3.26%
2014	*	*	*	*	*	*

\*The requirements under GASB Statement No. 45 require an actuarial valuation every three years. Therefore, no actuarial valuation was done as of April 30, 2009, 2011, 2012, and 2014.

(See independent auditor's report.)

**DUPAGE WATER COMMISSION  
ELMHURST, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS  
OTHER POSTEMPLOYMENT BENEFIT PLAN**

April 30, 2014

---

<b>Fiscal Year</b>	<b>Employer Contributions</b>	<b>Annual Required Contribution (ARC)</b>	<b>Percentage Contributed</b>
2009	\$ 6,370	\$ 8,760	72.72%
2010	6,370	8,760	72.72%
2011	6,370	7,755	82.14%
2012	6,370	7,755	82.14%
2013	6,370	7,755	82.14%
2014	6,370	7,755	82.14%

(See independent auditor's report.)



**SUPPLEMENTAL DATA**

DUPAGE WATER COMMISSION  
ELMHURST, ILLINOIS

SCHEDULES OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION - BUDGET AND ACTUAL

For the Years Ended April 30, 2014  
(with comparative actual)

	2014			2013
	Budget	Actual	Variance	Actual
<b>OPERATING REVENUES</b>				
Water sales				
Operations and maintenance costs	\$ 94,185,521	\$ 97,794,815	\$ 3,609,294	\$ 84,535,827
Fixed costs	7,144,729	7,144,872	143	7,144,872
Customer differential	919,370	1,069,644	150,274	920,184
Other income	-	55,934	55,934	164,774
Total operating revenues	<u>102,249,620</u>	<u>106,065,265</u>	<u>3,815,645</u>	<u>92,765,657</u>
<b>OPERATING EXPENSES</b>				
Water supply costs	90,366,554	90,772,120	405,566	82,207,354
Personal services	3,882,622	3,721,139	(161,483)	3,682,195
Insurance	621,500	521,903	(99,597)	531,010
Professional and contractual services	923,300	506,567	(416,733)	639,495
Administrative costs	765,918	468,833	(297,085)	555,914
Total operating expenses	<u>96,559,894</u>	<u>95,990,562</u>	<u>(569,332)</u>	<u>87,615,968</u>
OPERATING INCOME BEFORE DEPRECIATION	5,689,726	10,074,703	4,384,977	5,149,689
DEPRECIATION	<u>7,956,000</u>	<u>7,952,089</u>	<u>(3,911)</u>	<u>7,889,770</u>
OPERATING INCOME (LOSS)	<u>(2,266,274)</u>	<u>2,122,614</u>	<u>(4,388,888)</u>	<u>(2,740,081)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Sales tax	32,299,519	34,945,975	2,646,456	33,098,620
Investment income	252,000	123,042	(128,958)	508,005
Interest and other charges	(1,974,100)	(997,221)	976,879	(3,563,014)
Loss on disposal of capital assets	-	(89)	(89)	-
Total nonoperating revenues (expenses)	<u>30,577,419</u>	<u>34,071,707</u>	<u>3,494,288</u>	<u>30,043,611</u>
NET INCOME BEFORE CONTRIBUTIONS	28,311,145	36,194,321	7,883,176	27,303,530
Contributions	<u>298,616</u>	<u>31,860</u>	<u>(266,756)</u>	<u>348,967</u>
CHANGE IN NET POSITION	<u>\$ 28,609,761</u>	<u>36,226,181</u>	<u>\$ 7,616,420</u>	<u>27,652,497</u>
NET POSITION, MAY 1		<u>369,462,534</u>		<u>341,810,037</u>
NET POSITION, APRIL 30		<u>\$ 405,688,715</u>		<u>\$ 369,462,534</u>

(See independent auditor's report.)

**STATISTICAL SECTION**

**DUPAGE WATER COMMISSION  
ELMHURST, ILLINOIS**

**SALES TAX REVENUES**

April 30, 2014

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<b><u>For the Years Ended</u></b>	<b><u>Sales Tax Revenues</u></b>
2014	\$ 34,945,975
2013	33,098,620
2012	31,878,312
2011	30,780,825
2010	29,046,664



DUPAGE WATER COMMISSION  
ELMHURST, ILLINOIS

STATE WATER ALLOCATIONS

April 30, 2014

	(Millions Gallons Per Day) <sup>(1)</sup>		
	2010	2020	2030
Addison	4.230	4.457	4.682
Argonne National Laboratory (2)	0.758	0.758	0.758
Bensenville	2.571	2.616	2.660
Bloomingtondale	2.767	3.048	3.327
Carol Stream	4.213	4.600	4.926
Clarendon Hills	0.832	0.888	0.942
Darien	2.934	3.254	3.293
Downers Grove	6.589	7.265	7.937
DuPage County			
Glen Ellyn Heights	0.210	0.283	0.395
Steeple Run	0.183	0.189	0.195
S.E.R.W.F.	0.643	0.708	0.782
Hobson Valley	0.051	0.126	0.195
York Township	0.172	0.172	0.172
Elmhurst	4.699	4.749	4.797
Glenn Ellyn	2.985	3.164	3.349
Glendale Heights	2.869	2.977	3.086
Hinsdale	2.762	2.923	3.081
Illinois American			
Arrowhead	0.190	0.190	0.190
Country Club Estates	0.105	0.105	0.105
DuPage/Lisle	0.555	0.585	0.615
Liberty Ridge East	0.042	0.048	0.054
Liberty Ridge West	0.305	0.349	0.400
Lombard Heights	0.065	0.065	0.065
Valley View	0.700	0.700	0.700
Itasca	1.666	1.951	2.143
Lisle	3.024	3.261	3.497
Lombard	4.777	5.177	5.572
Naperville	18.803	21.683	24.560
Oak Brook	4.205	4.508	4.675
Oak Brook Terrace	0.281	0.293	0.293
Roselle	2.206	2.357	2.508
Villa Park	2.146	2.206	2.284
Westmont	2.945	3.069	3.173
Wheaton	5.821	6.008	6.191
Willowbrook	1.267	1.452	1.636
Winfield	1.011	1.188	1.366
Wood Dale	1.613	1.680	1.747
Woodridge	3.876	4.479	4.479
TOTAL AVERAGE MGD	95.071	103.531	110.830

(1) State Water allocations are expressed in terms of average quantity per day. Actual use in a day may exceed average daily use.

(2) The state has determined that no water allocation permit is required for Argonne National Laboratory to draw water from Lake Michigan. The figures set forth in this table represent the maximum amount of water the Commission is obligated to sell to Argonne National Laboratory.

**DUPAGE WATER COMMISSION  
ELMHURST, ILLINOIS**

**WATER REVENUES AND USAGE**

April 30, 2014


---

<u>For the Year Ended</u>	<u>Water Sales (1)</u>	<u>Gallons Sold (in 000's)</u>
2014	\$ 104,939,687	27,841,047
2013	91,680,699	29,228,914
2012	68,784,739	27,508,123
2011	58,863,923	28,110,957
2010	48,522,181	27,960,000

(1) Amounts include water sales from operation and maintenance costs and fixed costs,  
excludes customer differential

DATE: August 14, 2014

## REQUEST FOR BOARD ACTION

<b>AGENDA SECTION</b>	Administration Committee	<b>ORIGINATING DEPARTMENT</b>	General Manager's Office
<b>ITEM</b>	A Resolution Releasing Certain Executive Session Meeting Minutes at the August 21, 2014, DuPage Water Commission Meeting  Resolution No. R-22-14	<b>APPROVAL</b>	
<p>Pursuant to the Illinois Open Meetings Act, the Board is required to periodically review its closed meeting minutes to determine if they are eligible for release to the public.</p> <p><b><u>Schedule A</u></b> Staff recommends that the minutes of the closed meetings of December 20, 2012, February 20, 2014, March 20, 2014, and April 17, 2014, be released to the public because, in staff's view, they no longer contain information requiring confidential treatment (<b>see copies attached to Schedule A Memorandum in the Confidential/Executive Session envelope</b>).</p> <p><b><u>Schedule B</u></b> It is also staff's recommendation that the minutes of all of the other closed meetings of the Board that have not been previously released to public should not be released to the public because they continue to contain information requiring confidential treatment (<b>see copies attached to Schedule B Memorandum in the Confidential/Executive Session envelope</b>).</p>			
<p><b>MOTION:</b> To adopt Resolution No. R-22-14: A Resolution Releasing Certain Executive Session Meeting Minutes at the August 21, 2014, DuPage Water Commission Meeting</p>			

## DUPAGE WATER COMMISSION

## RESOLUTION NO. R-22-14

**A RESOLUTION RELEASING CERTAIN  
EXECUTIVE SESSION MEETING MINUTES AT THE  
AUGUST 21, 2014, DUPAGE WATER COMMISSION MEETING**

WHEREAS, the Board of Commissioners of the DuPage Water Commission has periodically met in closed session to consider matters expressly exempted from the public meeting requirements of the Illinois Open Meetings Act, 5 ILCS 120/1 et seq. (the "Act"); and

WHEREAS, as required by the Act, the Clerk has kept written minutes of all such closed sessions; and

WHEREAS, on August 21, 2014, the Board of Commissioners of the DuPage Water Commission met to review the minutes of all such closed sessions that have not heretofore been made available for public inspection as required by Section 2.06(d) of the Act; and

WHEREAS, the Board of Commissioners of the DuPage Water Commission further determined that the minutes of the closed session meetings set forth in Schedule A attached hereto and by this reference incorporated herein and made a part hereof no longer require confidential treatment and should be made available for public inspection;

WHEREAS, the Board of Commissioners of the DuPage Water Commission determined that the need for confidentiality still exists as to the minutes of the closed session meetings set forth in Schedule B attached hereto and by this reference incorporated herein and made a part hereof; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the DuPage Water Commission as follows:



Resolution No. R-22-14

SECTION ONE: Recitals. The foregoing recitals are incorporated herein as if fully set forth.

SECTION TWO: Release. The minutes of the closed session meetings set forth in Schedule A attached hereto shall be and they hereby are released.

SECTION THREE: Inspection and Copying. The Clerk shall be and hereby is authorized and directed to make said minutes available for inspection and copying in accordance with the standing procedures of the DuPage Water Commission.

SECTION FOUR: Effective Date. This Resolution shall be in full force and effect from and after its adoption.

AYES:

NAYS:

ABSENT:

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

\_\_\_\_\_  
Chairman

ATTEST:

\_\_\_\_\_  
Clerk

Resolution No. R-22-14

**SCHEDULE A**

December 20, 2012

February 20, 2014

March 20, 2014

April 17, 2014

Resolution No. R-22-14

**SCHEDULE B**

April 15, 2010

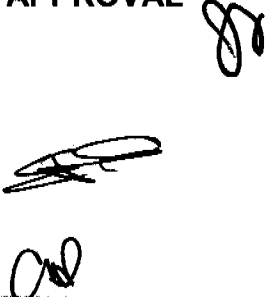
May 13, 2010

June 10, 2010  
First Session

July 14, 2010  
Special Meeting

August 12, 2010

## REQUEST FOR BOARD ACTION

<b>AGENDA SECTION</b>	Engineering & Construction Committee	<b>ORIGINATING DEPARTMENT</b>	Pipeline				
<b>ITEM</b>	<p>A Resolution Approving and Ratifying Certain Work Authorization Orders Under Quick Response Contract QR-10/13 at the August 21, 2014, DuPage Water Commission Meeting</p> <p>Resolution No. R-19-14</p>	<p><b>APPROVAL</b></p> 					
<p>Account Number: 01-60-6631</p>							
<p>The Commission entered into certain agreements dated July 1, 2013 with John Neri Construction Co., Inc. and Rossi Contractors, Inc. for quick response construction work, as needed, through the issuance of Work Authorization Orders. Resolution No. R-19-14 would approve the following Work Authorization Orders under the Quick Response Contracts.</p>							
<p><b>Work Authorization Order No. 005 to Rossi Contractors Inc.</b> Staff has identified 46 separate and discreet locations where the pavement surrounding certain valve vaults and other at grade structures has failed. As a result, pavement removal and replacement, re-setting, and/or replacement of the structures frames and lids are necessary. Staff solicited cost estimates for this work from both of its QR-10 contractors and the results are listed in the table below:</p>							
<table border="1"> <tr> <td>Rossi Contractors Inc.</td> <td>\$184,000.00</td> </tr> <tr> <td>John Neri Construction Co Inc.</td> <td>\$193,200.00</td> </tr> </table>		Rossi Contractors Inc.	\$184,000.00	John Neri Construction Co Inc.	\$193,200.00		
Rossi Contractors Inc.	\$184,000.00						
John Neri Construction Co Inc.	\$193,200.00						
<p>This work has been included in the FY 2014/15 management budget.</p>							
<p>Approval of Resolution R-19-14 would authorize Rossi Contractors Inc. to adjust the frames and lids of 46 Commission structures at the locations listed on this Work Authorization. The work will include, among other things: traffic control and protection set up, monitoring, and removal, and the removal and replacement of the existing pavement base and surface course(s). The cost for this work is not known but is estimated to be completed at a cost not to exceed \$184,000.00.</p>							
<p><b>MOTION:</b> To adopt Resolution No. R-19-14.</p>							



## DUPAGE WATER COMMISSION

## RESOLUTION NO. R-19-14

A RESOLUTION APPROVING AND RATIFYING  
CERTAIN WORK AUTHORIZATION ORDERS  
UNDER QUICK RESPONSE CONTRACT QR-10/13 AT THE  
AUGUST 21, 2014, DUPAGE WATER COMMISSION MEETING

WHEREAS, the DuPage Water Commission (the "Commission") entered into certain agreements dated July 1, 2013, with John Neri Construction Co. and Rossi Contractors, Inc. for quick response construction work related to the Commission's Waterworks System (said agreements being hereinafter collectively referred to as "Contract QR-10/13"); and

WHEREAS, Contract QR-10/13 is designed to allow the Commission to direct one or more or all of the quick response contractors to perform quick response construction work, including without limitation construction, alteration, and repair related to the Commission's Waterworks System, as needed through the issuance of Work Authorization Orders; and

WHEREAS, the need for quick response construction work could not have been reasonably foreseen at the time the contracts were signed;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the DuPage Water Commission as follows:

SECTION ONE: The foregoing recitals are by this reference incorporated herein and made a part hereof as findings of the Board of Commissioners of the DuPage Water Commission.

SECTION TWO: The Work Authorization Orders attached hereto and by this reference incorporated herein and made a part hereof as Exhibit A shall be and hereby are

Resolution No. R-19-14

approved and, if already issued, ratified because the Board of Commissioners of the DuPage Water Commission has determined, based upon the representations of staff, that the circumstances said to necessitate the Work Authorization Orders were not reasonably foreseeable at the time the contracts were signed, the Work Authorization Orders are germane to the original contracts as signed, and/or the Work Authorization Orders are in the best interest of the DuPage Water Commission and authorized by law.

SECTION THREE: This Resolution shall constitute the written determination required by Section 33E-9 of the Criminal Code of 1961 and shall be in full force and effect from and after its adoption.

AYES:

NAYS:

ABSENT:

ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2014.

\_\_\_\_\_  
Chairman

ATTEST:

\_\_\_\_\_  
Clerk

Board/Resolutions/R-19-14.docx

## Exhibit A

## WORK AUTHORIZATION ORDER

SHEET 1 OF 2

### CONTRACT QR-10/13: QUICK RESPONSE CONTRACT

**WORK AUTHORIZATION ORDER NO.:** QR-10.005

**LOCATION:**

Various locations as described on Exhibit B to this work authorization.

**CONTRACTOR:**

Rossi Contractors Inc.

**DESCRIPTION OF WORK:**

All work shall be performed in compliance with the permitting highway authority's requirements and may include, but not be limited to: furnish and maintain traffic controls; saw cut and remove the existing pavement to the lines and depths required for frame and lid adjustment and pavement replacement; remove the structures frames and lids for reuse, or for delivery to the Commission; furnish and install new pre-cast concrete manhole adjusting rings; set the frames and lids to match existing pavement elevations; replace pavement base and wearing course(s); replace pavement striping, complete final restoration and clean up; and any other incidental work as required or as directed by the Commission.

**REASON FOR WORK:**

To replace failed pavement and adjust and/or replace the frame and lids of various structures with Commission supplied materials.

**MINIMUM RESPONSE TIME:**

N/A

**COMMISSION-SUPPLIED MATERIALS, EQUIPMENT  
AND SUPPLIES TO BE INCORPORATED INTO THE WORK:**

The Commission will supply replacement cast iron frames and lids of the type and size required if, in the opinion of the Commission, the existing frame and lid is damaged beyond use. Damaged frames and lids shall be returned to the Commission.



**THE WORK ORDERED PURSUANT TO THIS WORK AUTHORIZATION ORDER**

IS  IS NOT PRIORITY WORK

**SUPPLEMENTARY NOTIFICATION OF POTENTIALLY HAZARDOUS CONDITIONS:**  
N/A

**SUBMITTALS REQUESTED:** N/A

**SUPPLEMENTARY CONTRACT SPECIFICATIONS AND DRAWINGS:** N/A

**DUPAGE WATER COMMISSION**

By: \_\_\_\_\_  
Signature of Authorized  
Representative

DATE: \_\_\_\_\_

**CONTRACTOR RECEIPT ACKNOWLEDGED AND DESIGNATION OF SAFETY REPRESENTATIVE:**

By: \_\_\_\_\_  
Signature of Authorized  
Representative

Safety Rep: \_\_\_\_\_  
Name and 24-Hr Phone No.

DATE: \_\_\_\_\_

## Exhibit B

## 2014 Frame and Lid replacement (QR 10/13) North Locations

	Plan Set	Page	Station	Location	Village	Notes	Type	F& L Size
1	TOB E-87	47	613+50	NB Bloomingdale Rd @ Burdette Ave.	Glendale Heights	2N141 Bloomingdale Rd.	BFV	29"
2	TOB E-87	56	733+11	SE Corner of Bloomingdale Rd and Whitman Dr.	Glendale Heights		AR	29"
3	TOB E-87	56	738+48	SE Corner of Bloomindale Rd & Greenway Dr.	Glendale Heights		AR	29"
4	TOB E-87	56	744+70	NB Bloomingdale Rd 600' N of Greenway Dr.	Bloomingtondale	All Bolts are Helicoils	BOV	25.5"
5	TOB E-87	57	751+66	NB Bloomingdale Rd @ Aprina Ct.	Bloomingtondale	Lid sits low	AR	29"
6	TOB E-87	58	760+67	SE Corner of Bloomingdale Rd. & Edgewater Dr.	Bloomingtondale		BOV	25.5"
7	TOB E-87	59	787+00	NB Bloomingdale 350' S of Schick	Bloomingtondale		BOV	25.5"
8	TOB E-87	60	796+10	NB Bloomingdale Rd. S of Washington.	Bloomingtondale		BOV	25.5"
9	TOB E-87	61	800+76	Bloomingtondale & Franklin St.	Bloomingtondale		AR	29"
10	TOB E-87	22A	48+42	Bloomingtondale & Franklin St.	Bloomingtondale		BV	29"
11	TOB E-87	22A	54+45	Bloomingtondale Rd. N of Lake St.	Bloomingtondale		AR	29"
12	TN 1/88	31	404+70	Church Rd and Memorial Rd.	Bensenville		BOV	25.5"
13	TN 1/88	36	472+25	NB Church Rd. 200' N of Grand Ave.	Elmhurst		AR	29"
14	TN 1/88	51	1+69	NE Corner of Church Rd. and Main St.	Bensenville		BFV	29"
15	FN 2/89	37	8+52	EB Armitage 100' West of Highland Ave.	Elmhurst	Patch failure	AR	29"
16	FN 2/89	11	127+49	Lake St. and Central Ct.	Addison	B-Box Covered up. Concrete road	BOV	25.5"

## 2014 Frame and Lid replacement (QR 10/13) North Locations

	Plan Set	Page	Station	Location	Village	Notes	Type	F& L Size
17	FN 2/89	5	50+30	EB Lake St. 50' E of 1st Ave.	Addison	Concrete road lid sits low	BFV	29"
18	FN 2/89	3	32+88	EB Lake St. @ Neva Ave.	Addison	Lid is secured by all helicoils	BOV	25.5"
19	FN 2/89	24	56+70	SB Swift Rd. & Cimarron Way	Addison	Lid visable b- box appears to be under asphalt	BOV	25.5"
20	FNW 2/89	3A	87+90	Grace St and Winthrop Ave.	Addison		AR	29"
21	FNW 2/89	19	113+66	SB Addison Rd @ Natoma Ave.	Addison	In concrete	AR	29"
22	TW2	9	110+58	NB Winfield Rd. 400' N. of Rt. 38	Winfield Rd	38" lid	AR	38"
23	TNW 188	11	139+10	Monterey Ave 150 S. of Fairfield Ave.	Villa Park	Within a larger patch	BOV	25.5"
24	TW2	17	206+56	WB Highlake Rd. 500' E of Morningside Ave.	Winfield		BV	38"
25	TW2	17	206+68	WB Highlake Rd. 500' E of Morningside Ave.	Winfield		AR	38"
26	TW2	19	236+40	NE Corner of Prince Crossing and DuPage St.	Winfield		AR	38"



## 2014 Frame and Lid replacement (QR 10/13) South Locations

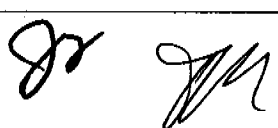

	Plan set	Page	Station	Location	Village	Notes	Type	F & L Size
1	FS 2/89	12	14+35	NB Cass Ave @ James Peter Ct.	Darien		AR	29"
2	FS 2/89	11	13+45	SB Cass Ave. 50' S of 75th St.	Darien	Concrete road	AR	29"
3	FS 2/89	3	33+98	NE Coner of Maple St. and Vine St.	Hinsdale		BOV	25.5"
4	FS 2/89	4	44+30	Maple St. Between Lincoln and Washington St.	Hinsdale	B-Box Lid cracked	BOV	25.5"
5	B-86	4	0+05	NW Corner of Maple and Jackson.	Clerendon Hills	B-Box paved over	BOV	25.5"
6	FSW 4/89	4	33+90	SB Finley Rd 1/2 mile S. of Lacey	Downers Grove		BOV	25.5"
7	FSW 1/89	24	259+06	SB Lee 100' N of Prairie.	Downers Grove		AR	29"
8	FSW 1/89	24	258+91	SB Lee 100' N of Prairie.	Downers Grove		BFV	29"
9	FOB 2/89	58	205+03	NW Corner of Ferry Rd. and Curtis Ave.	Warrenville		AR	29"
10	FOB 2/89	58	212+23	WB Ferry Rd 700' W of Curtis Ave.	Naperville		BOV	25.5"
11	FOB 2/89	61	235+00	SB Raymond 800' North of Deihl Rd.	Naperville	Lid paved over.	AR	29"
12	TS 3/88	37	482+90	Plainfield Rd and Brookdale Ave.	Darien		AR	29"
13	TSW D-87	4	52+11	EB Rte 56 200' East of Euclid Ave .	Elmhurst		BFV	29"
14	TSW D-87	4	51+94	EB Rte 56 200' East of Euclid Ave.	Elmhurst		AR	29"
15	TSW D-87	12	167+31	NE Corner of Rte 56 and Summit Ave (Pedestrian Walkway)	Oak Brook Terrace	Lid shifted-- needs realignment and path restoration	BFV	29"
16	TSW D-87	12	171+28	WB Rte. 56 150' W of Summit Ave.	Oak Brook Terrace	Not a standard DWC lid	BOV	25.5"
17	TSW D-87	13	182+14	WB Rte 56 1220' W of Summit Ave.	Oak Brook Terrace	Not a standard DWC lid	AR	29"
18	TSW D-87	13	182+96	WB Rte 56 1300' W of Summit Ave	Oak Brook Terrace	Not standard lid	BOV	25.5"

**2014 Frame and Lid replacement (QR 10/13)  
South Locations**

	<b>Plan set</b>	<b>Page</b>	<b>Station</b>	<b>Location</b>	<b>Village</b>	<b>Notes</b>	<b>Type</b>	<b>F &amp; L Size</b>
19	TW1	5	53+50	NB Fort Hill Dr 100' North of 75th St.	Naperville	Bricks under frame are starting to fail--18" Lid	BFV	18"
20	TW1	11	109+75	NB Fort Hill Dr 100' South of Aurora Ave.	Naperville	Bricks under frame are starting to fail--18" Lid	BFV	18"

DATE: August 14, 2014

## REQUEST FOR BOARD ACTION

<b>AGENDA SECTION</b>	Omnibus Vote Requiring Super-Majority or Special Majority Vote	<b>ORIGINATING DEPARTMENT</b>	Operations
<b>ITEM</b>	A Resolution Approving and Authorizing the Execution of a Master Agreements with Westin Engineering Inc. for Professional Engineering Services  Resolution No. R-20-14	<b>APPROVAL</b>	  
Account Nos: 01-60-6280			
As directed by the Board of Commissioners to engage additional Engineering firms and update existing contract provisions.			
Resolution No. R-20-14 would authorize the General Manager to enter into a master agreements with Westin Engineering Inc. for professional engineering services in connection with various projects as they arise. This master agreements would allow the commission to obtain from time to time professional engineering services in connection with the design and construction of extensions and improvements to the waterworks system and other projects of the commission. This master agreements would allow for the ease of administration between the Commission and the consultant to work under pre-agreed upon terms, conditions, and rates for such discrete projects described in task orders to be approved by the commission and consultant.			
<b>MOTION:</b> To adopt Resolution No. R-20-14.			

## DUPAGE WATER COMMISSION

## RESOLUTION NO. R-20-14

**A RESOLUTION APPROVING AND AUTHORIZING  
THE EXECUTION OF A MASTER AGREEMENT WITH WESTIN ENGINEERING INC.  
FOR PROFESSIONAL ENGINEERING SERVICES**

WHEREAS, the Commission was formed and exists pursuant to the Water Commission Act of 1985, 70 ILCS 3720/0.01 et seq., and Division 135 of Article 11 of the Illinois Municipal Code, 65 ILCS 5/11-135-1 et seq., for the purpose of securing an adequate source and supply of water for its customers; and

WHEREAS, the Commission desires to obtain from time to time, and Westin Engineering Inc., desires to provide from time to time, professional engineering services in connection with the design and construction of extensions and improvements to the Waterworks System and other projects of the Commission; and

WHEREAS, for ease of administration, the Commission and Consultant desire to enter into a master contract setting forth the terms and conditions pursuant to which the Commission will obtain from time to time, and Consultant will provide from time to time, professional engineering services for such discrete projects as are delineated and described in Task Orders to be approved by the Commission and Consultant; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the DuPage Water Commission as follows:

**SECTION ONE:** The foregoing recitals are hereby incorporated herein and made a part hereof as findings of the Board of Commissioners of the DuPage Water Commission.

**SECTION TWO:** Master Agreements between the DuPage Water Commission and Westin Engineering Inc. for Professional Engineering Services, in substantially the form attached hereto and by this reference incorporated herein and made a part hereof



Resolution No. R-20-14

as Exhibit 1, with such modifications as may be required or approved by the General Manager of the Commission, shall be and it hereby is approved and the General Manager shall be and hereby is authorized and directed to execute the Master Agreement in substantially the form attached hereto as Exhibit 1 with such modifications as may be required or approved by the General Manager; provided, however, that the Master Agreements shall not be so executed on behalf of the Commission unless and until the General Manager shall have been presented with copies of the Master Agreements executed by Westin Engineering Inc..

SECTION THREE: This Resolution shall be in full force and effect from and after its adoption.

AYES:

NAYS:

ABSENT:

ADOPTED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2014.

\_\_\_\_\_  
Chairman

ATTEST:

\_\_\_\_\_  
Clerk

Board/Resolutions/R-13-13.docx

EXHIBIT 1

**CONTRACT BETWEEN  
DuPAGE WATER COMMISSION  
AND  
*[Name of Consultant]*  
FOR  
GENERAL ENGINEERING SERVICES  
FOR THE DuPAGE WATER COMMISSION**

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**ATTACHMENT B – Scope of Services**

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**ATTACHMENT E – Typical Plans, Sections, Schedules, Notes and Details**



**CONTRACT BETWEEN**  
**DuPAGE WATER COMMISSION**  
**AND**  
***[Name of Consultant]***  
**FOR**  
**GENERAL ENGINEERING SERVICES**  
**FOR THE DuPAGE WATER COMMISSION**

In consideration of the mutual promises set forth below, the DuPage Water Commission, 600 East Butterfield Road, Elmhurst, Illinois 60126-4642, a unit of local government created and existing under the laws of the State of Illinois ("Owner"), and ***[Name and address of Consultant], a [Form of Organization]*** ("Consultant"), make this Contract as of the [ ] day of ***[Month]***, 2014 and hereby agree as follows:

**ARTICLE I**  
**THE SERVICES**

**1.1 Performance of the Services**

Consultant shall, at its sole cost and expense, provide, perform, and complete all of the following, all of which is herein referred to as the "Services":

1. **Labor, Equipment, Materials, and Supplies.** Provide, perform, and complete, in the manner described and specified in this Contract, all necessary work, labor, services, transportation, equipment, materials, apparatus, information, data, and other items necessary to accomplish the Project, as defined in Attachment A, in accordance with the Scope of Services attached hereto as Attachment B, the Submittal Requirements attached hereto as Attachment C, and the Special Project Requirements attached hereto as Attachment D.
2. **Approvals.** Procure and furnish all approvals and authorizations specified in Attachment A.
3. **Insurance.** Procure and furnish all certificates of insurance specified in this Contract.
4. **Quality.** Provide, perform, and complete all of the foregoing in a proper and workmanlike manner, consistent with the recognized industry standards of professional practice and in full compliance with, and as required by or pursuant to, this Contract.

## **1.2 Commencement and Completion Dates**

Consultant shall commence the Services not later than the "Commencement Date" set forth on Attachment A and shall diligently and continuously prosecute the Services at such a rate as will allow the Services to be fully provided, performed, and completed in full compliance with this Contract not later than the "Completion Date" or, if the Services are to be performed in separate phases with separate completion dates, the "Completion Dates" set forth in Attachment A. The time of commencement, rate of progress, and time of completion are referred to in this Contract as the "Contract Time."

## **1.3 Required Submittals**

A. Submittals Required. Consultant shall submit to Owner all reports, documents, data, and information specifically set forth in Attachment C or otherwise required to be submitted by Consultant under this Contract and shall, in addition, submit to Owner all such reports, documents, data, and information as may be requested by Owner to fully document the Services ("Required Submittals").

B. Time of Submission and Owner's Review. All Required Submittals shall be provided to Owner no later than the time, if any, specified in Attachment C or otherwise in this Contract. If no time for submission is specified for any Required Submittal, such Submittal shall be submitted within a reasonable time in light of its purpose and, in all events, in sufficient time, in Owner's reasonable opinion, to permit Owner to review the same prior to the commencement of any part of the Services to which such Required Submittal may relate. Owner shall have the right to require such corrections as may be necessary to make any Required Submittal conform to this Contract. No Services related to any Required Submittal shall be performed by Consultant until Owner has completed review of such Required Submittal with no exception noted. Owner's review and stamping of any Required Submittal shall not relieve Consultant of the responsibility for the performance of the Services in full compliance with, and as required by or pursuant to this Contract, and shall not be regarded as any assumption of risk or liability by Owner.

C. Responsibility for Delay. Consultant shall be responsible for any delay in the Services due to delay in providing Required Submittals conforming to this Contract.

## **1.4 Review and Incorporation of Contract Provisions**

Consultant represents and warrants that it has carefully reviewed, and fully understood, this Contract, including all of its Attachments, all of which are by this reference incorporated into and made a part of this Contract.

## **1.5 Financial and Technical Ability to Perform**

Consultant represents and warrants that it is financially solvent, and has the financial resources necessary, and that it is sufficiently experienced and competent, and has the necessary capital, facilities, plant, organization, and staff necessary, to provide,

perform, and complete the Services in full compliance with, and as required by or pursuant to, this Contract.

### **1.6 Time**

Consultant represents and warrants that it is ready, willing, able, and prepared to begin the Services on the Commencement Date and that the Contract Time is sufficient time to permit completion of the Services in full compliance with, and as required by or pursuant to, this Contract for the Contract Price.

Notwithstanding any other provision of this Contract, Consultant, including the Consultant's subconsultants, if any, shall not be responsible for any delay, default, or nonperformance hereunder, if and to the extent that such delay, default, or nonperformance is caused by an act of God, weather, accident, labor strike, fire, explosion, riot, war, rebellion, terrorist activity, sabotage, flood, epidemic, act of government authority in its sovereign capacity, or any other cause beyond the reasonable control of such party.

### **1.7 Consultant's Personnel and Subcontractors**

A. Consultant's Personnel. Consultant shall provide all personnel necessary to complete the Services, including without limitation the "Key Project Personnel" identified in Attachment D. Consultant shall provide to Owner telephone numbers at which the Key Project Personnel can be reached on a 24 hour basis. Consultant and Owner may by mutual written agreement make changes and additions to the designations of Key Project Personnel. Prior to terminating the employment of any Key Project Personnel, or reassigning any of the Key Project Personnel to other positions, or upon receiving notification of the resignation of any of the Key Project Personnel, Consultant shall notify Owner as soon as practicable in advance of such proposed termination, reassignment, or resignation. Consultant shall submit justification, including a description of proposed substitute personnel, in sufficient detail to permit evaluation by Owner of the impact of the proposed action on the Services. No such termination, except for voluntary terminations by employees, and no such reassignment shall be made by Consultant without prior written approval of Owner. Consultant shall have no claim for damages, for compensation in excess of the Contract Price, or for a delay or extension of the Contract Time as a result of any such termination, reassignment, resignation, or substitution.

B. Approval and Use of Subcontractors. Consultant shall perform the Services with its own personnel and under the management, supervision, and control of its own organization unless otherwise approved by Owner in writing. All subcontractors and subcontracts used by Consultant shall be acceptable to, and approved in advance by, Owner. Owner's approval of any subcontractor or subcontract shall not relieve Consultant of full responsibility and liability for the provision, performance, and completion of the Services in full compliance with, and as required by or pursuant to, this Contract. All Services performed under any subcontract shall be subject to all of the provisions of this Contract in the same manner as if performed by employees of

Consultant. Every reference in this Contract to "Consultant" shall be deemed also to refer to all subcontractors of Consultant. Every subcontract shall include a provision binding the subcontractor to all provisions of this Contract.

C. Removal of Personnel and Subcontractors. If any personnel or subcontractor fails to perform the part of the Services undertaken by it in a manner satisfactory to Owner, Consultant shall immediately upon notice from Owner remove and replace such personnel or subcontractor. Consultant shall have no claim for damages, for compensation in excess of the Contract Price, or for a delay or extension of the Contract Time as a result of any such removal or replacement.

D. Safety. Consultant shall be responsible for providing and maintaining safe conditions for its employees at its workplace on or in the vicinity of Owner's facilities and appurtenances during performance of the Services. To the extent of protecting its employees, Consultant shall take all safety precautions as shall be necessary to comply with all applicable laws and to prevent injury to persons and damage to property. In addition:

1. It is expressly understood by the parties that Consultant's responsibility for safety conditions shall be strictly limited to its employees. It is expressly understood by the parties that Owner's responsibility for safety conditions shall be strictly limited to its employees.
2. Consultant is advised that potentially hazardous conditions described in the Illinois Health and Safety Act, federal OSHA Regulations and Guidelines, ANSI Standard B30.5-1968 as amended, ANSI Standard Z117.1-1995 as amended, and Illinois Department of Labor Rules and Regulations, could be encountered during the performance of the Services, including without limitation energized electrical facilities and overhead wires; cranes, derricks, and other hoisting machinery with operational and use limitations, special hazard warnings and instructions, and revolving superstructures requiring proper barricading; underground utility facilities requiring protection, support, or removal to safeguard employees; excavations requiring, among other things, safe means of egress and protection from cave-ins, fall-ins, hazardous atmospheres, hazardous substances, and other hazardous conditions; and confined or enclosed spaces that are subject to the accumulation of hazardous substances or toxic or flammable contaminants or that have oxygen deficient or other hazardous atmospheres, requiring, among other things, independent fall protection, respiratory equipment, ventilation, two-way communication with the outside, and safe means of egress. Consultant should take special notice of the potentially hazardous conditions identified in this paragraph and take all necessary precautions to guard against such potential hazards, including

without limitation conducting employee safety training and education, posting warnings and instructions, testing and inspecting, and utilizing adequate protective and emergency systems, equipment, and devices, in as much safety for its employees remains Consultant's sole responsibility under this Contract. Consultant is directed to the Illinois Health and Safety Act, federal OSHA Regulations and Guidelines, including without limitation Occupational Safety & Health Standards and Construction Industry Safety & Health Regulations as outlined in Parts 1910 and 1926 of US Dept. of Labor Chapter XVII - Occupational Safety and Health Administration, Title 29, and US Dept. of Labor Document OSHA 2202 "OSHA Safety and Health Standards Digest," ANSI Standard B30.5-1968 as amended, ANSI Standard Z117.1-1995 as amended, and Illinois Department of Labor Rules and Regulations for a further description of these potentially hazardous conditions and the regulations applicable thereto.

3. Owner's notification of these potentially hazardous conditions should not be construed to be, nor interpreted as, an exclusive listing of the potentially hazardous conditions that could be encountered during the performance of the Services but, rather, such notice shall be construed to be, and interpreted as, exemplary only.
4. Consultant shall not have control or charge of and shall not be responsible for construction means, methods, techniques, sequences or procedures, or for safety measures and programs including enforcement of Federal and State safety requirements, in connection with construction work performed by Owner's construction contractors. Nor shall Consultant be responsible for the supervision of Owner's construction contractors, subcontractors or of any of their employees, agents and representatives of such contractors, with respect to their construction means, methods, techniques, sequences or procedures, or for safety measures and programs including enforcement of Federal and State safety requirements, in connection with construction work; or for inspecting machinery, construction equipment and tools used and employed by contractors and subcontractors on Owner's construction projects and shall not have the right to stop or reject work without the thorough evaluation and approval of Owner. In no event shall Consultant be liable for the acts or omissions of Owner's construction contractors, subcontractors or any persons or entities performing any of the construction work, or for the failure of any of them to carry out construction work under contracts with Owner.



## **1.8 Owner's Responsibilities**

Owner shall, at its sole cost and expense and except as otherwise provided in Attachment D: (a) designate in writing a person with authority to act as Owner's representative and on Owner's behalf with respect to the Services except those matters that may require Board approval of Owner; (b) provide to Consultant all criteria and full information as to Owner's requirements for the Project or work to which the Services relate, including Owner's objectives and constraints, schedule, space, capacity and performance requirements, and budgetary limitations relevant to the Project; (c) provide to Consultant all existing studies, reports, and other available data relevant to the Project; (d) arrange for access to and make all provisions for Consultant to enter upon public and private property as reasonably required for Consultant to perform the Services; (e) provide surveys describing physical characteristics, legal limitations, and utility locations for the Project and the services of geotechnical engineers or other consultants when such services are reasonably requested by Consultant, are necessary for the performance of the Services, and are not already provided for in Attachments B and D; (f) provide structural, mechanical, chemical, air and water pollution tests, test for hazardous materials, and other laboratory and environmental tests, inspections, and reports required by law to be provided by Owner in connection with the Project; (g) review and comment on all Required Submittals and other reports, documents, data, and information presented by Consultant; (h) except as otherwise provided in Attachment A, provide approvals from all governmental authorities having jurisdiction over the Project when such services are reasonably requested by Consultant, are necessary for the performance of the Services, and are not already provided for in Attachments B and D; (i) except as provided in Article IV of this Contract provide, all accounting, insurance, and legal counseling services as may be necessary from time to time in the sole judgment of Owner to protect Owner's interests with respect to the Project; (j) attend Project related meetings; and (k) give prompt written notice to Consultant whenever Owner observes or otherwise becomes aware of any development that affects the scope or timing of the Services, provided, however, that failure to give such notice shall not relieve Consultant of any of its responsibilities under this Contract.

## **1.9 Owner's Right to Terminate or Suspend Services for Convenience**

A. Termination or Suspension for Convenience. Owner shall have the right, for its convenience, to terminate or suspend the Services in whole or in part at any time by written notice to Consultant. Every such notice shall state the extent and effective date of such termination or suspension. On such effective date, Consultant shall, as and to the extent directed, stop Services under this Contract, cease all placement of further orders or subcontracts, terminate or suspend Services under existing orders and subcontracts, and cancel any outstanding orders or subcontracts that may be canceled. Consultant shall be entitled to additional compensation or the right to terminate this Contract in the event of any suspension that exceeds a period of 90 days.

B. Payment for Completed Services. In the event of any termination pursuant to Subsection 1.9A above, Owner shall pay Consultant (1) such direct costs,

including overhead, as Consultant shall have paid or incurred for all Services done in compliance with, and as required by or pursuant to, this Contract up to the effective date of termination; and (2) such other costs pertaining to the Services, exclusive of overhead and profit, as Consultant may have reasonably and necessarily incurred as the result of such termination. Any such payment shall be offset by any prior payment or payments and shall be subject to Owner's rights to withhold and deduct as provided in this Contract.

## **ARTICLE II** **CHANGES AND DELAYS**

### **2.1 Changes**

Owner shall have the right, by written order executed by Owner, to make changes in the Contract, the Project, the Services and the Contract Time ("Change Order"). If any Change Order causes an increase or decrease in the amount of the Services, an equitable adjustment in the Contract Price or Contract Time may be made. No decrease in the amount of the Services caused by any Change Order shall entitle Consultant to make any claim for damages, anticipated profits, or other compensation.

### **2.2 Delays**

For any delay that may result from causes that could not be avoided or controlled by Consultant, Consultant shall, upon timely written application, be entitled to issuance of a Change Order providing for an extension of the Contract Time for a period of time equal to the delay resulting from such unavoidable cause. No extension of the Contract Time shall be allowed for any other delay in completion of the Services.

### **2.3 No Constructive Change Orders**

No claims for equitable adjustments in the Contract Price or Contract Time shall be made or allowed unless embodied in a Change Order. If Owner fails to issue a Change Order including, or fully including, an equitable adjustment in the Contract Price or Contract Time to which Consultant claims it is entitled, or, if Consultant believes that any requirement, direction, instruction, interpretation, determination, or decision of Owner entitles Consultant to an equitable adjustment in the Contract Price or Contract Time that has not been included, or fully included, in a Change Order, then Consultant shall submit to Owner a written request for the issuance of, or revision of, a Change Order, including the equitable adjustment, or the additional equitable adjustment, in the Contract Price or Contract Time that Consultant claims has not been included, or fully included, in a Change Order. Such request shall be submitted before Consultant proceeds with any Services for which Consultant claims an equitable adjustment is due and shall, in all events, be submitted no later than ten business days after receipt of such Change Order or receipt of notice of such requirement, direction, instruction, interpretation, determination, or decision. Unless Consultant submits such a request within ten business days after receipt of such Change Order or receipt of notice of such requirement, direction, instruction, interpretation, determination, or decision, Consultant shall be conclusively deemed (1) to have agreed that such Change Order, requirement,

direction, instruction, interpretation, determination, or decision does not entitle Consultant to an equitable adjustment in the Contract Price or Contract Time and (2) to have waived all claims for additional compensation or an extension of time based on such Change Order, requirement, direction, instruction, interpretation, determination, or decision.

**ARTICLE III**  
**CONSULTANT'S RESPONSIBILITY FOR DEFECTIVE SERVICES**

**3.1 Standard of Care**

A. Standard of Care. Consultant represents that the Services and all of its components shall be free from errors and omissions in design; shall conform to the requirements of this Contract; and shall be performed in accordance with recognized industry standards of professional practice, care, and diligence practiced by reputable consulting firms in performing services of a similar nature in existence at the time of performance of the Services for a similar type of owner operating similar facilities. The representation herein expressed shall be in addition to any other representations expressed in this Contract, or expressed or implied by applicable law, which are hereby reserved unto Owner.

B. Opinions of Cost. It is recognized that neither Consultant nor Owner has control over the costs of labor, material, equipment or services furnished by others or over competitive bidding, market or negotiating conditions, or construction contractors' methods of determining their prices. Accordingly, any opinions of probable Project costs or construction costs provided for herein are estimates only, made on the basis of Consultant's experience and qualifications and represent Consultant's judgment as an experienced and qualified professional, familiar with the industry. Consultant does not guaranty that proposals, bids or actual Project costs or construction costs will not vary from opinions of probable cost prepared by Consultant.

C. Defective Services. Whenever the term "defective" is used in the this Contract, the term shall mean professional services that fail to conform to this Section 3.1 and/or any specific terms and requirements contained in this Contract.

**3.2 Corrections**

Consultant shall be responsible for the quality, technical accuracy, completeness and coordination of all reports, documents, data, information and other items and services under this Contract. Consultant shall, promptly and without charge, provide, to the reasonable satisfaction of Owner, all corrective Services necessary as a result of Consultant's negligent errors or omissions, negligent acts, or failure to meet the requirements of this Contract.

**3.3 Risk of Loss**

Consultant shall be responsible for damages to property or persons as a result of Consultant's negligent errors or omissions, negligent acts, or failure to meet the

requirements of this Contract and for any losses or costs to repair or remedy any work undertaken by Owner based upon the Services as a direct result of any such negligent errors or omissions, negligent acts, or failure to meet the requirements of this Contract. Notwithstanding any other provision of this Contract, Consultant's obligations under this Section 3.3 shall exist without regard to, and shall not be construed to be waived by, the availability or unavailability of any insurance, either of Owner or Consultant, to indemnify, hold harmless or reimburse Consultant for such damages, losses or costs.

#### **ARTICLE IV** **FINANCIAL ASSURANCES**

##### **4.1 Insurance**

Contemporaneous with Consultant's execution of this Contract, Consultant shall provide certificates of insurance evidencing at least the minimum insurance coverages and limits set forth in Attachment A in a form acceptable to Owner and evidencing insurance coverages from companies with a general rating of A minus or better, and a financial size category of Class V or better, in Best's Insurance Guide and otherwise acceptable to Owner. Such insurance shall provide that no cancellation of any insurance shall become effective until the expiration of 30 days after written notice thereof shall have been given by the insurance company to Consultant. Consultant shall notify Owner of any substantial changes or modification in such coverage within 30 days after Consultant becomes aware of same. Consultant shall immediately pass any such notice to Owner. Consultant shall, at all times while providing, performing, or completing the Services, including, without limitation, at all times while correcting any failure to meet the requirements of this Contract, maintain and keep in force, at Consultant's expense, at least the minimum insurance coverages and limits set forth in Attachment A.

##### **4.2 Indemnification**

Consultant shall, without regard to the availability or unavailability of any insurance, either of Owner or Consultant, indemnify, save harmless, and defend Owner against any and all lawsuits, claims, demands, damages, liabilities, losses, and expenses, including reasonable attorneys' fees and administrative expenses, to the extent caused by any negligent act, error, or omission in Consultant's performance of, or failure to perform, the Services or any part thereof, except to the extent caused by the negligence of Owner.

#### **ARTICLE V** **PAYMENT**

##### **5.1 Contract Price**

Owner shall pay to Consultant, in accordance with and subject to the terms and conditions set forth in this Article V and Attachment A, and Consultant shall accept in full satisfaction for providing, performing, and completing the Services, the amount or

amounts set forth in Attachment A ("Contract Price"), subject to any additions, deductions, or withholdings provided for in this Contract.

## **5.2 Taxes, Benefits and Royalties**

The Contract Price includes all applicable federal, state, and local taxes of every kind and nature applicable to the Services as well as all taxes, contributions, and premiums for unemployment insurance, old age or retirement benefits, pensions, annuities, or other similar benefits and all costs, royalties, and fees arising from the use on, or the incorporation into, the Services, of patented equipment, materials, supplies, tools, appliances, devices, processes, or inventions. All claim or right to claim additional compensation by reason of the payment of any such tax, contribution, premium, costs, royalties, or fees is hereby waived and released by Consultant.

## **5.3 Progress Payments**

A. Payment in Installments. The Contract Price shall be paid in monthly installments in the manner set forth in Attachment A ("Progress Payments").

B. Pay Requests. Consultant shall, as a condition precedent to its right to receive each Progress Payment, submit to Owner an invoice accompanied by such receipts, vouchers, and other documents as may be necessary to establish Consultant's prior payment for all labor, material, and other things covered by the invoice and the absence of any interest, whether in the nature of a lien or otherwise, of any party in any property, work, or fund with respect to the Services performed under this Contract. In addition to the foregoing, such invoice shall include (a) employee classifications, rates per hour, and hours worked by each classification, and, if the Services are to be performed in separate phases, for each phase; (b) total amount billed in the current period and total amount billed to date, and, if the Services are to be performed in separate phases, for each phase; (c) the estimated percent completion, and, if the Services are to be performed in separate phases, for each phase; and (d) Consultant's certification that all prior Progress Payments have been properly applied to the Services with respect to which they were paid. Owner may, by written notice to Consultant, designate a specific day of each month on or before which pay requests must be submitted.

## **5.4 Final Acceptance and Final Payment**

The Services, or, if the Services are to be performed in separate phases, each phase of the Services, shall be considered complete on the date of final written acceptance by Owner of the Services or each phase of the Services, as the case may be, which acceptance shall not be unreasonably withheld or delayed. The Services or each phase of the Services, as the case may be, shall be deemed accepted by Owner if not objected to in writing within 30 days after submission by Consultant of the Services or such phase of Services for final acceptance and payment plus, if applicable, such additional time as may be considered reasonable for obtaining approval of governmental authorities having jurisdiction to approve the Services, or phase of Services, as the case may be. As soon as practicable after final acceptance, Owner



shall pay to Consultant the balance of the Contract Price or, if the Services are to be performed in separate phases, the balance of that portion of the Contract Price with respect to such phase of the Services, after deducting therefrom all charges against Consultant as provided for in this Contract ("Final Payment"). The acceptance by Consultant of Final Payment with respect to the Services or a particular phase of Services, as the case may be, shall operate as a full and complete release of Owner of and from any and all lawsuits, claims, demands, damages, liabilities, losses, and expenses of, by, or to Consultant for anything done, furnished for, arising out of, relating to, or in connection with the payment for Services or a particular phase of Services, as the case may be, or for or on account of any act or neglect of Owner arising out of, relating to, or in connection with the Services or a particular phase of Services, as the case may be.

## **5.5 Deductions**

A. Owner's Right to Withhold. Notwithstanding any other provision of this Contract and without prejudice to any of Owner's other rights or remedies, Owner shall have the right at any time or times, whether before or after approval of any pay request, to deduct and withhold from any Progress or Final Payment that may be or become due under this Contract such amount as may reasonably appear necessary to compensate Owner for any actual or prospective loss due to: (1) Services that are defective, nonconforming or incomplete, or contain errors; (2) damage for which Consultant is liable under this Contract; (3) liens or claims of lien regardless of merit unless bonded over by Consultant or unless such liens were a result of Owner's failure to comply with its payment obligations in this Contract; (4) delay in the progress or completion of the Services unless due to causes that could not be avoided or controlled by Consultant; (5) inability of Consultant to complete the Services; (6) failure of Consultant to properly complete or document any pay request; (7) any other failure of Consultant to perform any of its obligations under this Contract; or (8) the cost to Owner, including reasonable attorneys' fees and administrative costs, of correcting any of the aforesaid matters or exercising any one or more of Owner's remedies set forth in Section 6.1 of this Contract; provided, however, that Owner has provided Consultant with advance written notice of any such event, and Consultant has failed to cure or start to cure with due diligence such matter within ten business days after receipt of such written notice.

B. Use of Withheld Funds. Owner shall be entitled to retain any and all amounts withheld pursuant to Subsection 5.5A above until Consultant shall have either performed the obligations in question or furnished security for such performance satisfactory to Owner. If such matter is not cured or if efforts to cure with due diligence are not started by Consultant within ten business days after receipt of written notice from Owner as provided herein, Owner shall be entitled to apply any money withheld or any other money due Consultant under this Contract to reimburse itself for any and all costs, expenses, losses, damages, liabilities, suits, judgments, awards, reasonable attorneys' fees, and reasonable administrative expenses incurred, suffered, or sustained by Owner and chargeable to Consultant under this Contract.

## **5.6 Accounting**

Consultant shall keep accounts, books, and other records of all its billable charges and costs incurred in performing the Services in accordance with generally accepted accounting practices, consistently applied, and in such manner as to permit verification of all entries. Consultant shall make all such material available for inspection by Owner, at all reasonable times during this Contract and for a period of three years following termination of this Contract. Copies of such material shall be furnished, at Owner's expense, upon request.

## **ARTICLE VI** **REMEDIES**

### **6.1 Owner's Remedies**

If it should appear at any time prior to Final Payment for all work that Consultant has failed or refused to prosecute, or has delayed in the prosecution of, the Services with diligence at a rate that assures completion of the Services in full compliance with the requirements of this Contract, or has attempted to assign this Contract or Consultant's rights under this Contract, either in whole or in part, or has falsely made any representation or warranty in this Contract, or has otherwise failed, refused, or delayed to perform or satisfy any other requirement of this Contract or has failed to pay its debts as they come due ("Event of Default"), and has failed to cure or begin to cure with due diligence any such Event of Default within ten business days after Consultant's receipt of written notice of such Event of Default, then Owner shall have the right, at its election and without prejudice to any other remedies provided by law or equity, to pursue any one or more of the following remedies:

1. Owner may require Consultant, within such reasonable time as may be fixed by Owner, to complete or correct all or any part of the Services that are defective, nonconforming or incomplete, or contain errors; to accelerate all or any part of the Services; and to take any or all other action necessary to bring Consultant and the Services into compliance with this Contract.
2. Owner may accept the Services that are defective, nonconforming, incomplete, or dilatory, or contain errors, or part thereof, and make an equitable reduction in the Contract Price.
3. Owner may terminate this Contract without liability for further payment of amounts due or to become due under this Contract.
4. Owner may withhold from any Progress Payment or Final Payment, whether or not previously approved, or may recover from Consultant, any and all costs, including reasonable attorneys' fees and administrative expenses, incurred by Owner as the result of any Event of Default or as a result of actions taken by Owner in response to any Event of Default.

5. Owner may recover direct damages suffered by Owner.

## **6.2 Terminations and Suspensions Deemed for Convenience**

Any termination or suspension of Consultant's rights under this Contract for an alleged default that is ultimately held unjustified shall automatically be deemed to be a termination or suspension for the convenience of Owner under Section 1.9 of this Contract.

## **ARTICLE VII LEGAL RELATIONSHIPS AND REQUIREMENTS**

### **7.1 Binding Effect**

This Contract shall be binding upon Owner and Consultant and upon their respective heirs, executors, administrators, personal representatives, and permitted successors and assigns. Every reference in this Contract to a party shall also be deemed to be a reference to the authorized officers, employees, agents, and representatives of such party.

### **7.2 Relationship of the Parties**

Consultant shall act as an independent contractor in providing and performing the Services. Nothing in, nor done pursuant to, this Contract shall be construed (1) to create the relationship of principal and agent, partners, or joint venturers between Owner and Consultant or (2) to create any relationship between Owner and any subcontractor of Consultant.

### **7.3 No Collusion/Prohibited Interests**

Consultant hereby represents and certifies that Consultant is not barred from contracting with a unit of state or local government as a result of (i) a violation of either Section 33E-3 or Section 33E-4 of Article 33E of the Criminal Code of 1961, 720 ILCS 5/33E-1 et seq.; or (ii) a violation of the USA Patriot Act of 2001, 107 Public Law 56 (October 26, 2001) (the "Patriot Act") or other statutes, orders, rules, and regulations of the United States government and its various executive departments, agencies and offices related to the subject matter of the Patriot Act, including, but not limited to, Executive Order 13224 effective September 24, 2001.

Consultant hereby represents that the only persons, firms, or corporations interested in this Contract as principals are those disclosed to Owner prior to the execution of this Contract, and that this Contract is made without collusion with any other person, firm, or corporation. If at any time it shall be found that Consultant has, in procuring this Contract, colluded with any other person, firm, or corporation, then Consultant shall be liable to Owner for all loss or damage that Owner may suffer thereby, and this Contract shall, at Owner's option, be null and void.

Consultant hereby represents and warrants that neither Consultant nor any person affiliated with Consultant or that has an economic interest in Consultant or that has or will have an interest in the Services or will participate, in any manner whatsoever, in the Services is acting, directly or indirectly, for or on behalf of any person, group, entity or nation named by the United States Treasury Department as a Specially Designated National and Blocked Person, or for or on behalf of any person, group, entity or nation designated in Presidential Executive Order 13224 as a person who commits, threatens to commit, or supports terrorism, and neither Consultant nor any person affiliated with Consultant or that has an economic interest in Consultant or that has or will have an interest in the Services or will participate, in any manner whatsoever, in the Services is, directly or indirectly, engaged in, or facilitating, the Services on behalf of any such person, group, entity or nation.

#### **7.4 Assignment**

Consultant shall not (1) assign this Contract in whole or in part, (2) assign any of Consultant's rights or obligations under this Contract, or (3) assign any payment due or to become due under this Contract without the prior express written approval of Owner, which approval shall not be unreasonably withheld; provided, however, that Owner's prior written approval shall not be required for assignments of accounts, as defined in the Illinois Commercial Code, if to do so would violate Section 9-318 of the Illinois Commercial Code, 810 ILCS 5/9-318. Owner may assign this Contract, in whole or in part, or any or all of its rights or obligations under this Contract, without the consent of Consultant.

#### **7.5 Confidential Information**

All information supplied by Owner to Consultant for or in connection with this Contract or the Services shall be held confidential by Consultant and shall not, without the prior express written consent of Owner, be used for any purpose other than performance of the Services. Confidential information shall not include any information of Owner that is required by law to be disclosed to any governmental agency, provided that before making such disclosure, Consultant shall give Owner a written notice and an opportunity to object to the disclosure or take action to assure confidential handling of the information.

#### **7.6 No Waiver**

No examination, inspection, investigation, test, measurement, review, determination, decision, certificate, or approval by Owner, nor any order by Owner for the payment of money, nor any payment for, or use, occupancy, possession, or acceptance of, the whole or any part of the Services by Owner, nor any extension of time granted by Owner, nor any delay by Owner in exercising any right under this Contract, nor any other act or omission of Owner shall constitute or be deemed to be an acceptance of any Services which are defective, nonconforming or incomplete, or contain errors, nor operate to waive or otherwise diminish the effect of any warranty or

representation made by Consultant; or of any requirement or provision of this Contract; or of any remedy, power, or right of Owner.

**7.7 No Third Party Beneficiaries**

No claim as a third party beneficiary under this Contract by any person, firm, or corporation other than Consultant shall be made or be valid against Owner.

**7.8 Notices**

All notices required or permitted to be given under this Contract shall be in writing and shall be deemed received by the addressee thereof when delivered in person on a business day at the address set forth below or on the third business day after being deposited in any main or branch United States post office, for delivery at the address set forth below by properly addressed, postage prepaid, certified or registered mail, return receipt requested.

Notices and communications to Owner shall be addressed to, and delivered at, the following address:

DuPage Water Commission  
600 East Butterfield Road  
Elmhurst, Illinois 60126-4642  
Attention: **[TBD]**

Notices and communications to Consultant shall be addressed to, and delivered at, the following address:

**[NAME OF CONSULTANT]**  
**[ADDRESS OF CONSULTANT]**

\_\_\_\_\_  
\_\_\_\_\_

Attention: **[CONSULTANT'S CONTRACT SUPERVISOR]**

The foregoing shall not be deemed to preclude the use of other non-oral means of notification or to invalidate any notice properly given by any such other non-oral means.

By notice complying with the requirements of this Section 7.8, Owner and Consultant each shall have the right to change the address or addressee or both for all future notices to it, but no notice of a change of address or addressee shall be effective until actually received.



### **7.9 Governing Laws**

This Contract and the rights of Owner and Consultant under this Contract shall be interpreted according to the internal laws, but not the conflict of laws rules, of the State of Illinois.

### **7.10 Changes in Laws**

Unless otherwise explicitly provided in this Contract, any reference to laws shall include such laws as they may be amended or modified from time to time.

### **7.11 Compliance with Laws and Grants**

Consultant shall give all notices, pay all fees, and take all other action that may be necessary to ensure that the Services are provided, performed, and completed in accordance with all required governmental permits, licenses, or other approvals and authorizations that may be required in connection with providing, performing, and completing the Services, and with all applicable statutes, ordinances, rules, and regulations, including without limitation the Fair Labor Standards Act; any statutes regarding qualification to do business; any statutes prohibiting discrimination because of, or requiring affirmative action based on, race, creed, color, national origin, age, sex, or other prohibited classification, including, without limitation, the Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101 et seq., and the Illinois Human Rights Act, 775 ILCS 5/1-101 et seq. Consultant shall also comply with all conditions of any federal, state, or local grant received by Owner or Consultant with respect to this Contract or the Services.

Consultant shall be solely liable for any fines or civil penalties that are imposed by any governmental or quasi-governmental agency or body that may arise, or be alleged to have arisen, out of or in connection with Consultant's, or its subcontractors', performance of, or failure to perform, the Services or any part thereof.

Every provision of law required by law to be inserted into this Contract shall be deemed to be inserted herein.

### **7.12 Documents**

Drawings, plans, specifications, photos, reports, information, observations, calculations, notes and any other reports, documents, data or information, in any form, prepared, collected, or received by Consultant in connection with any or all of the Services (the "Documents") shall, upon payment to Consultant of all amounts due under this Contract, be and remain the property of Owner and shall not, without the prior express written consent of Owner, be used for any purpose other than performance of the Services; provided, however, that any use thereof by Owner for purposes other than specifically anticipated in Consultant's scope of Services shall be at Owner's sole risk and cost. At Owner's request, or upon termination of this Contract, the Documents shall be delivered promptly to Owner. Consultant shall have the right to retain copies of the Documents for its files. Unless Owner shall consent in writing to the earlier destruction

of the Documents, Consultant shall maintain files of all Documents for a period of five years after termination of this Contract. Consultant shall make, and shall cause all of its subcontractors to make, the Documents available for Owner's review, inspection and audit during the entire term of this Contract and for five years after termination of this Contract.

Nothing in this paragraph shall constitute or be constructed to be any representation by the Consultant that the work product is suitable in any way for any other project except the one detailed in this agreement. Any reuse by the Owner shall be at the Owners sole risk and without liability or legal exposure to Consultant.

### **7.13 Time**

The Contract Time is of the essence of this Contract. Except where otherwise stated, references in this Contract to days shall be construed to refer to calendar days.

### **7.14 Severability**

The provisions of this Contract shall be interpreted when possible to sustain their legality and enforceability as a whole. In the event any provision of this Contract shall be held invalid, illegal, or unenforceable by a court of competent jurisdiction, in whole or in part, neither the validity of the remaining part of such provision, nor the validity of any other provisions of this Contract shall be in any way affected thereby.

### **7.15 Entire Agreement**

This Contract sets forth the entire agreement of Owner and Consultant with respect to the accomplishment of the Services and the payment of the Contract Price therefor, and there are no other understandings or agreements, oral or written, between Owner and Consultant with respect to the Services and the compensation therefor.

### **7.16 Amendments**

No modification, addition, deletion, revision, alteration, or other change to this Contract shall be effective unless and until such change is reduced to writing and executed and delivered by Owner and Consultant.

IN WITNESS WHEREOF, Owner and Consultant have caused this Contract to be executed in two original counterparts as of the day and year first written above.

Attest/Witness:

**DUPAGE WATER COMMISSION**

By: \_\_\_\_\_

By: \_\_\_\_\_

Clerk

General Manager

Attest/Witness:

**[NAME OF CONSULTANT]**

By: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

ATTACHMENT A

**SUPPLEMENTAL SCHEDULE OF CONTRACT TERMS**

1. **Project:**

***[INSERT NAME OF PROJECT]***

2. **Approvals and Authorizations:**

***[INSERT ANY REQUIRED BY THE PROJECT]***

3. **Commencement Date:**

***[INSERT THE DATE OF EXECUTION OF THE CONTRACT BY OWNER]***

4. **Completion Date:**

**To be agreed upon before contract execution:**

A. **Task 1:** \_\_\_\_ days following the Commencement Date plus extensions, if any, authorized by a Change Order issued pursuant to Section 2.1 of the Contract.

B. **Task 2:** \_\_\_\_ days following issuance of Notice to Proceed by Owner plus extensions, if any, authorized by a Change Order issued pursuant to Section 2.1 of the Contract.

C. **Task 3:** \_\_\_\_ days following issuance of Notice to Proceed by Owner plus extensions, if any, authorized by a Change Order issued pursuant to Section 2.1 of the Contract.

5. **Insurance Coverages:**

A. **Worker's Compensation and Employer's Liability** with limits not less than:

(1) **Worker's Compensation:** Statutory;

(2) **Employer's Liability:**

\$500,000 injury-per occurrence

\$500,000 disease-per employee

\$500,000 disease-policy limit

Such insurance shall evidence that coverage applies in the State of Illinois and provide a waiver of subrogation in favor of Owner. By entering into this agreement, the parties

acknowledge that this limitation of liability clause has been reviewed, understood, is a material part of this agreement, and each party has had the opportunity to seek legal advice regarding this provision.”

- B. Commercial Motor Vehicle Liability with a combined single limit of liability for bodily injury and property damage of not less than \$1,000,000 for vehicles owned, non-owned, or rented.

All employees shall be included as insureds.

- C. Commercial General Liability with coverage written on an “occurrence” basis and with limits no less than:

- (1) Each Occurrence: \$1,000,000
- (2) General Aggregate: \$2,000,000
- (3) Completed Operations Aggregate: \$2,000,000
- (4) Personal Injury: \$1,000,000

Coverages shall include:

- Broad Form Property Damage Endorsement
- Blanket Contractual Liability

- D. Professional Liability Insurance. With a limit of liability of not less than \$2,000,000 per claim and covering Consultant against all sums that Consultant may be obligated to pay on account of any liability arising out of Consultant’s negligent acts, errors, and omissions under the Contract Such insurance, or such insurance as may then be commercially available in the marketplace, shall be maintained for a three year period from and after Final Payment.

- E. Umbrella Policy. The required coverages may be in any combination of primary, excess, and umbrella policies. Any excess or umbrella policy must provide excess coverage over underlying insurance on a following-form basis such that when any loss covered by the primary policy exceeds the limits under the primary policy, the excess or umbrella policy becomes effective to cover such loss.

- F. Owner as Additional Insured. Owner shall be named as an Additional Insured on the following policies:

Commercial Motor Vehicle Liability

Commercial General Liability



Each such additional Insured endorsement shall identify Owner as follows:  
The DuPage Water Commission, including its Board members and elected and appointed officials, its officers, employees, named agents, including Owner's attorneys and representatives, as related to Consultant's Services under the Contract.

6. **Contract Price:**

**SCHEDULE OF PRICES**

For providing, performing, and completing each phase of Services, an amount equal to Consultant's Direct Labor Costs times a factor of ~~[X.XX]~~ for all Services for all Services rendered by principals and employees engaged directly on the Project, plus an amount equal to the actual costs of all Reimbursable Expenses, but not to exceed, in each phase of Services, the following not to exceed amount set forth opposite each such phase except as adjusted by a Change Order issued pursuant to Section 2.1 of the Contract:

<u>Phase</u>	<u>Not to Exceed</u>
<b>Task 1</b>	<b>\$ TDB</b>
<b>Task 2</b>	<b>\$ TDB</b>
<b>Task 3</b>	<b>\$ TDB</b>

7. **Payments:**

For purposes of payments to Consultant, the value of the Services shall be determined as follows:

Direct Labor Costs shall mean actual wages paid to those members of staff who are classified as officers, engineers, technicians, draftsmen, and field party personnel engaged directly on the Project plus state and federal taxes, social security, employment and retirement benefits as defined in the American Society of Civil Engineers (ASCE) Manual No. 45.

Reimbursable Expenses shall mean the actual expenses incurred by Consultant directly or indirectly in connection with the Project, including expenses for transportation, telephone, postage, computer time and other highly specialized equipment, reproduction and similar Project related items.

ATTACHMENT B

**SCOPE OF SERVICES**

***[INSERT DESCRIPTION OF SERVICES]***

Consultant shall cooperate and work closely with representatives of Owner and other parties involved in the Project. Consultant shall meet with Owner and such other parties, and shall provide such consultation, advice, and reports, as required to adequately perform its responsibilities under the Contract. Consultant shall produce and deliver to Owner the results of its Services, plus any reports, documents, data, information, observations, or opinions set forth below or requested by Owner, in form or format as set forth below or, if none, in form or format of Owner's choosing.

1. Basic Services.

***[INSERT LIST OF TASKS ASSOCIATED WITH PROJECT]***

- a. Task 1
- b. Task 2
- c. Task 3

ATTACHMENT C

**SUBMITTAL SCHEDULE**

Submittal:

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Due Date:

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ATTACHMENT D

**SPECIAL PROJECT REQUIREMENTS**

1. Key Project Personnel:

Name:

Telephone:

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2. Security:

A. Description. For security purposes, Owner investigates the background of personnel at its facilities and personnel engaged to perform services of a similar nature to the Services to be provided under the Contract and implements other security measures as it determines are necessary from time to time ("Security Program"). To obtain authorization to work at Owner's facilities or to be engaged to perform the Services, Consultant and its subcontractors must comply with the requirements of Owner's Security Program. Consultant shall remain as fully responsible and liable for the acts and omissions of all subcontractors and their respective agents and employees in connection with Owner's Security Program as it is for its own acts and those of its agents and employees, as set forth in the Contract.

B. Background Investigations. Consultant personnel, including subcontractor personnel that will require access to Owner's facilities or that will be engaged to perform the Services shall submit all information requested by Owner in order to perform the necessary background investigations. Background information required by Owner may include:

- a. Information needed to complete a Conviction Information Request Non-Fingerprint Form (for background checks, including conviction information, conducted by the Illinois State Police Bureau of Identification)
- b. Education History
- c. Military Service
- d. Character and Reputation References

e. Verification of Identity

f. Fingerprints

No Consultant personnel, including subcontractor personnel, will be granted unescorted access to Owner's facilities, nor shall any Consultant personnel, including subcontractor personnel, be engaged to perform the Services, until any background investigation required by Owner has been successfully completed. Owner reserves the right to order Consultant to remove from Owner's facilities any personnel, including subcontractor personnel, who Owner determines pose a threat to the security of Owner or its facilities. Any such person so removed shall not be engaged again on the Services.

- C. Search. Consultant personnel and vehicles, including subcontractor personnel and vehicles, allowed on Owner's property shall be subject to search when entering and leaving the property. By entering the property, Consultant personnel, including subcontractor personnel, authorize Owner to perform or have performed such searches of their persons or vehicles.
- D. Identification Badges. Owner shall issue identification badges to all Consultant personnel, including subcontractor personnel. All such personnel shall pick up their identification badges prior to entry onto Owner's property and shall return the badges at the end of each work day. All such personnel shall wear the identification badges in a prominent manner at all times when working on Owner property.
- E. No Liability. Neither Owner, nor any official or employee of Owner, nor any authorized assistant or agent of any of them, shall be responsible for the adequacy of Owner's security precautions and programs or any liability arising there from.

3. Facility Locations and Testing Results and Analysis:

Information as to the location of Owner's existing facilities and test results and recommendations received from other consultants have been indicated or provided solely for the convenience of Consultant. Owner assumes no responsibility whatever in respect to the sufficiency or accuracy of such information and such information is not guaranteed.



ATTACHMENT E

**TYPICAL PLANS, SECTIONS, SCHEDULES, NOTES AND DETAILS**



# DuPage Water Commission

## MEMORANDUM

TO: John Spatz, General Manager

FROM: Cheryl Peterson, Financial Administrator *CP*

DATE: July 9, 2014

SUBJECT: Accounts Payable Listings

Following is a summary of the Accounts Payable to be considered at the July 17, 2014 Commission meeting:

June 7, 2014 to July 8, 2014 A/P Report	\$8,350,586.46
Accrued and estimated payments required before August Commission meeting	<u>795,015.00</u>
Total	<u>\$9,145,601.46</u>

cc: Chairman and Commissioners

**DUPAGE WATER COMMISSION  
ITEMS TO BE PAID BY 8-21-14  
Board Meeting Date: July 17, 2014**

Estimate Amount	Description	Check Number	Payment Date	Payment Amount
40,000.00	Blue Cross Blue Shield - Health Insurance			
5,500.00	Euclid Managers - Dental Insurance			
8,000.00	Illinois Public Risk Fund - Workers Comp.			
200.00	Envision Health Care - Administration Fees			
20,000.00	ComEd - Utility Charges			
300,000.00	Integrus (Exelon Energy) - Utility Charges			
180,000.00	City of Chicago - Lexington. Electric			
2,000.00	City of Naperville -Meter Station Electric Bills			
15,000.00	Nicor - Gas			
250.00	Comcast - Internet Service			
2,000.00	AT & T - Telephone Charges			
2,600.00	AT & T - Scada Backhaul Network			
1,000.00	Fed - Ex - Postage/Delivery			
8,000.00	Procurement Card Charges			
1,000.00	Home Depot - Maintenance Supplies			
550.00	Waste Management - Disposal Services			
200.00	Elecsys - Cell Data Services			
1,500.00	Konica Minolta - Copy and Lease Charges			
525.00	Pitney Bowes - Postage			
250.00	Grainger - Meter Station Supplies			
2,500.00	Grainger - Supplies for Operations			
2,000.00	Verizon Wireless - iPad Access Fee			
1,500.00	Rory Group			
3,000.00	Storino Ramello & Durkin - Professional Services			
3,000.00	Advoco - Infor Training			
325.00	AWWA - Membership Renewal			
4,800.00	B&W Controls - Meter Shop Programming Enhancements			
410.00	Comsearch - Frequency Protection			
340.00	Hach - Meter Station Supplies			
150.00	Insight Public Sector - Computer Supplies			
400.00	John Spatz - Expense Reimbursment			
1,000.00	Murphy & Miller - Repairs to York Chiller			
38,000.00	Neenah - Frame and Lids			
500.00	Office Depot - Office Supplies			
65.00	Omega Battery - Battery			

**DUPAGE WATER COMMISSION  
ITEMS TO BE PAID BY 8-21-14  
Board Meeting Date: July 17, 2014**

1,500.00 Patten Cat - Site Visit  
250.00 Red Wing - Safety Boots  
300.00 Staples - Office Supplies  
400.00 Terry McGhee - Expense Reimbursement  
4,000.00 USA Bluebook - Pipeline Supplies  
200.00 Villa Park Office Equipment - Office Furniture  
3,000.00 E H Wachs - Key Assembly  
2,800.00 WTI - Virtual Machine Storage  
20,000.00 Baxter & Woodman - Design Services  
20,000.00 Divane Bros. - PAX Electrical Install  
10,000.00 McWilliams Electric Co. - PAX Electrical Install  
26,000.00 McWilliams Electric Co. - PAX Electrical Install  
50,000.00 R.A. Mancini Contractors, Inc. - Vacuum Excavation Work  
10,000.00 Utility Service Group - PAX Mixer Install

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**795,015.00**

ACCOUNTS PAYABLE  
OPEN ITEM REPORT  
DETAIL

VENDOR	TYPE	---ID---	ITEM DT/	DUE DT/	PAY DT/	1099	-----	DESCRIPTION	-----	GROSS/	-DISTRIBUTION-
	BANK		POST DT	DISC DT	CHECK#					BALANCE	

01-1886 ANDERSON PEST SOLUTIONS

INV	3007331		7/01/14	7/01/14		N		EXTERMINATOR SERVICE		114.00			
OPER			7/08/14					PO: 17242		114.00			
						01	-60-6290	EXTERMINATOR SERVICE			114.00		
===== TOTALS:			GROSS:	114.00	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	114.00	=====

01-1397 AT&T

INV	201407084677		6/22/14	6/22/14		N		DPSS PHONE SVC: 5/23-6/22/14		396.57			
OPER			6/30/14					PO: 17216		396.57			
						01	-60-6514.01	DPSS PHONE SVC: 5/23-6/22/14			396.57		
===== TOTALS:			GROSS:	396.57	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	396.57	=====

01-1802 BAKER TILLY VIRCHOW KRAUSE

INV	BT756485		6/30/14	6/30/14		N		5/21-6/17/14 PROFESSIONAL SERV		1,608.75			
OPER			6/30/14					PO: 1608.75		1,608.75			
						01	-60-6290	5/21-6/17/14 PROFESSIONAL SERV			1,608.75		
===== TOTALS:			GROSS:	1,608.75	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	1,608.75	=====

01-2017 BEDROCK EARTHSCAPES, LLC

INV	62		7/01/14	7/01/14		N		SERVICE VISIT		1,422.00			
OPER			7/08/14					PO: 17222		1,422.00			
						01	-60-6290	SERVICE VISIT			1,422.00		
===== TOTALS:			GROSS:	1,422.00	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	1,422.00	=====

01-1800 J. BRADLEY WEBB

INV	201407024673		6/25/14	6/25/14		Y		SERVICE AS COMM: JAN-JUNE 2014		300.00			
OPER			6/30/14					PO: 17212		300.00			
						01	-60-6111	SERVICE AS COMM: JAN-JUNE 2014			300.00		
===== TOTALS:			GROSS:	300.00	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	300.00	=====

01-1023 CDW GOVERNMENT, INC.

INV	MV64007		7/01/14	7/31/14		N		METER STATION SUPPLIES		961.40			
OPER			7/08/14					PO: 17147		961.40			
						01	-60-6590	METER STATION SUPPLIES			961.40		
===== TOTALS:			GROSS:	961.40	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	961.40	=====

01-1769 CHICAGO COMMUNICATIONS, LL

ACCOUNTS PAYABLE  
OPEN ITEM REPORT  
DETAIL

VENDOR	TYPE	---ID---	ITEM DT/	DUE DT/	PAY DT/	1099	-----	DESCRIPTION	-----	GROSS/	-DISTRIBUTION-
		BANK	POST DT	DISC DT	CHECK#					BALANCE	

01-1769 CHICAGO COMMUNICATIONS, LL\*\* CONTINUED \*\*

INV	261742		6/30/14	6/30/14		N		TRUCK 44 2-WAY RADIO REPAIRS		285.00	
OPER			6/30/14					PO: 17238		285.00	
						01	-60-6514.04	TRUCK 44 2-WAY RADIO REPAIRS			285.00

===== TOTALS: GROSS: 285.00 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 285.00 =====

01-1134 CITY OF CHICAGO DEPARTMENT

INV	201407084683		6/27/14	6/27/14		N		LEX PS-REPAIRS & MAINTENANCE		8,055.92	
OPER			6/30/14					PO: 17229		8,055.92	
						01	-60-6611.03	LEX PS-REPAIRS & MAINTENANCE			8,055.92

INV	201407084687		6/23/14	6/23/14		N		LEX PUMP STN LABOR: MAY 2014		31,925.52	
OPER			6/30/14					PO: 17215		31,925.52	
						01	-60-6611.03	LEX PUMP STN LABOR: MAY 2014			31,925.52

===== TOTALS: GROSS: 39,981.44 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 39,981.44 =====

01-1135 CITY OF CHICAGO SUPERINTEN

INV	201407084685		6/30/14	6/30/14		N		WATER BILLING: JUNE 2014		4,273,089.60	
OPER			6/30/14					PO: 17231		4,273,089.60	
						01	-60-6611.01	WATER BILLING: JUNE 2014			4,273,089.60

INV	201407084686		6/30/14	6/30/14		N		WATER BILLING: JUNE 2014		3,925,294.40	
OPER			6/30/14					PO: 17231		3,925,294.40	
						01	-60-6611.01	WATER BILLING: JUNE 2014			3,925,294.40

===== TOTALS: GROSS: 8,198,384.00 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 8,198,384.00 =====

01-1796 CHRISTOPHER JANC

INV	201407024670		6/25/14	6/25/14		Y		SERVICE AS COMM: JAN-JUNE 2014		300.00	
OPER			6/30/14					PO: 17209		300.00	
						01	-60-6111	SERVICE AS COMM: JAN-JUNE 2014			300.00

===== TOTALS: GROSS: 300.00 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 300.00 =====

01-1797 DANIEL J. LOPTUS

INV	201407024675		6/25/14	6/25/14		Y		SERVICE AS COMM: JAN-JUNE 2014		300.00	
OPER			6/30/14					PO: 17214		300.00	
						01	-60-6111	SERVICE AS COMM: JAN-JUNE 2014			300.00

===== TOTALS: GROSS: 300.00 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 300.00 =====

01-1798 DAVID C. RUSSO



ACCOUNTS PAYABLE  
OPEN ITEM REPORT  
DETAIL

VENDOR	TYPE	---ID---	ITEM DT/	DUE DT/	PAY DT/	1099	-----	DESCRIPTION	-----	GROSS/	-DISTRIBUTION-
		BANK	POST DT	DISC DT	CHECK#					BALANCE	
01-1798		DAVID C. RUSSO	** CONTINUED **								
	INV	201407024668	6/25/14	6/25/14		Y		SERVICE AS COMM: JAN-JUNE 2014		300.00	
	OPER		6/30/14					PO:		300.00	
							01	-60-6111	SERVICE AS COMM: JAN-JUNE 2014		300.00
=====											
	TOTALS:	GROSS:	300.00	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	300.00
=====											
01-1915		DOUGLAS R. ELLSWORTH									
	INV	201407024676	7/01/14	7/01/14		Y		SERV AS TREAS: JULY 2014		1,666.67	
	OPER		7/02/14					PO: 17166		1,666.67	
							01	-60-6111	SERV AS TREAS: JULY 2014		1,666.67
=====											
	TOTALS:	GROSS:	1,666.67	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	1,666.67
=====											
01-1189		DREISILKER ELECTRIC MOTORS									
	INV	1922598	6/30/14	6/30/14		N		HIGH LIFT PUMP MOTOR #5		59,374.00	
	OPER		6/30/14					PO: 17050		59,374.00	
							01	-60-6621	HIGH LIFT PUMP MOTOR #5		59,374.00
=====											
	TOTALS:	GROSS:	59,374.00	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	59,374.00
=====											
01-2003		ECO CLEAN MAINTENANCE, INC									
	INV	4265	6/30/14	6/30/14		N		JANITORIAL SVC: JUNE 2014		1,359.55	
	OPER		6/30/14					PO: 17232		1,359.55	
							01	-60-6290	JANITORIAL SVC: JUNE 2014		1,359.55
=====											
	TOTALS:	GROSS:	1,359.55	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	1,359.55
=====											
01-1654		ELECSYS CORPORATION									
	INV	126413	6/20/14	6/20/14		N		DEFAULT CP GRP MSGS JUNE 2014		179.00	
	OPER		6/30/14					PO: 17217		179.00	
							01	-60-6514.02	DEFAULT CP GRP MSGS JUNE 2014		179.00
=====											
	TOTALS:	GROSS:	179.00	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	179.00
=====											
01-1097		ELMHURST PLAZA STANDARD IN									
	INV	38543	6/11/14	6/11/14		N		VEHICLE REPAIR: M78556		268.22	
	OPER		6/24/14					PO: 17123		268.22	
							01	-60-6641	VEHICLE REPAIR: M78556		268.22
=====											
	TOTALS:	GROSS:	268.22	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	268.22
=====											
01-1446		EN ENGINEERTNG, LLC									

A C C O U N T S   P A Y A B L E  
O P E N   I T E M   R E P O R T  
D E T A I L

VENDOR	TYPE	---ID---	ITEM DT/	DUE DT/	PAY DT/	1099	-----	DESCRIPTION	-----	GROSS/	-DISTRIBUTION-		
		BANK	POST DT	DISC DT	CHECK#					BALANCE			
01-1446	EN	ENGINEERING, LLC	** CONTINUED **										
	INV	0047442	6/10/14	7/10/14		N		CRCUC REPRESENT		2,118.00			
	OPER		6/24/14					PO: 17148		2,118.00			
						01	-60-6632	CRCUC REPRESENT			2,118.00		
===== TOTALS:			GROSS:	2,118.00	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	2,118.00	=====
01-1843	FLEETM	MATICS											
	INV	IN244102	4/30/14	4/30/14		N		GPS/VEHICLE TRACKING UNITS		100.00			
	OPER		6/30/14					PO: 17184		100.00			
						01	-60-6641	GPS/VEHICLE TRACKING UNITS			100.00		
===== TOTALS:			GROSS:	100.00	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	100.00	=====
01-1947	GARVEY'S	OFFICE PRODUCTS											
	INV	PINV801332	7/02/14	7/02/14		N		OFFICE SUPPLIES		48.96			
	OPER		7/08/14					PO: 17206		48.96			
						01	-60-6521	OFFICE SUPPLIES			48.96		
===== TOTALS:			GROSS:	48.96	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	48.96	=====
01-1892	GORSKI &	GOOD, LLP											
	INV	201407084690	6/30/14	6/30/14		Y		ATTORNEY FEE: JUNE 2014		2,160.00			
	OPER		6/30/14					PO:		2,160.00			
						01	-60-6251	ATTORNEY FEE: JUNE 2014			2,160.00		
===== TOTALS:			GROSS:	2,160.00	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	2,160.00	=====
01-1055	GRAINGER												
	INV	9480758896	7/01/14	7/31/14		N		MAINTENANCE SUPPLIES		1,354.71			
	OPER		7/08/14					PO: 17185		1,354.71			
						01	-60-6560	MAINTENANCE SUPPLIES			1,354.71		
===== TOTALS:			GROSS:	1,354.71	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	1,354.71	=====
01-1809	GROUND	PROS INC											
	INV	75447	5/31/14	5/31/14		N		LANDSCAPE MAINT MAY 2014		3,730.00			
	OPER		6/30/14					PO: 17221		3,730.00			
						01	-60-6290	LANDSCAPE MAINT MAY 2014			3,730.00		
	INV	75448	5/31/14	5/31/14		N		LANDSCAPE MAINT MAY 2014		840.00			
	OPER		6/30/14					PO:		840.00			
						01	-60-6290	LANDSCAPE MAINT MAY 2014			840.00		
===== TOTALS:			GROSS:	4,570.00	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	4,570.00	=====

ACCOUNTS PAYABLE  
OPEN ITEM REPORT  
DETAIL

VENDOR	TYPE	---ID---	ITEM DT/	DUE DT/	PAY DT/	1099	-----	DESCRIPTION	-----	GROSS/	-DISTRIBUTION-
		BANK	POST DT	DISC DT	CHECK#					BALANCE	

01-1068 HACH COMPANY

INV	8886596		6/19/14	7/19/14		N		HACH COMPANY		290.47	
OPER			6/30/14					PO: 17164		290.47	
						01	-60-6614	HACH COMPANY			290.47

===== TOTALS: GROSS: 290.47 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 290.47 =====

01-1998 HI-LINE

INV	1/F10640		6/19/14	6/19/14		N		METER STATION SUPPLIES		62.18	
OPER			6/30/14					PO: 17121		62.18	
						01	-60-6627	METER STATION SUPPLIES			62.18

===== TOTALS: GROSS: 62.18 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 62.18 =====

01-1921 HILL/AHERN FIRE PROTECTION

INV	65395		6/09/14	6/09/14		N		QUARTERLY SPRINKLER INSPECTION		240.00	
OPER			6/30/14					PO: 17179		240.00	
						01	-60-6290	QUARTERLY SPRINKLER INSPECTION			240.00

===== TOTALS: GROSS: 240.00 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 240.00 =====

01-1152 INSIGHT PUBLIC SECTOR

INV	1100373242		6/20/14	7/20/14		N		METER STATION SUPPLIES		738.47	
OPER			6/30/14					PO: 17142		738.47	
						01	-60-6590	METER STATION SUPPLIES			738.47

===== TOTALS: GROSS: 738.47 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 738.47 =====

01-1032 JULIE, INC.

INV	2014-0447-3		1/10/14	2/09/14		N		UTILITY LOCATES: JULY-SEP 2014		15,675.53	
OPER			6/24/14					PO: 17149		15,675.53	
						01	-60-6634	UTILITY LOCATES: JULY-SEP 2014			15,675.53

===== TOTALS: GROSS: 15,675.53 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 15,675.53 =====

01-1196 KARA COMPANY, INC.

INV	301607		6/26/14	7/26/14		N		PAINTING SUPPLIES		838.96	
OPER			6/30/14					PO: 17155		838.96	
						01	-60-6634	PAINTING SUPPLIES			838.96

----- TOTALS: GROSS: 838.96 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 838.96 =====

01-1795 LAURA CRAWFORD

ACCOUNTS PAYABLE  
OPEN ITEM REPORT  
DETAIL

VENDOR	TYPE	---ID---	ITEM DT/	DUE DT/	PAY DT/	1099	-----	DESCRIPTION	-----	GROSS/	-DISTRIBUTION-
		BANK	POST DT	DISC DT	CHECK#					BALANCE	

01-1795 LAURA CRAWFORD \*\* CONTINUED \*\*

INV	201407024669		6/25/14	6/25/14		Y		SERVICE AS COMM: JAN-JUNE 2014		300.00	
OPER			6/30/14					PO: 17197		300.00	
						01	-60-6111	SERVICE AS COMM: JAN-JUNE 2014			300.00

===== TOTALS: GROSS: 300.00 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 300.00 =====

01-1799 MICHAEL R. SCHECK

INV	201407024674		6/25/14	6/25/14		Y		SERVICE AS COMM: JAN-JUNE 2014		300.00	
OPER			6/30/14					PO: 17213		300.00	
						01	-60-6111	SERVICE AS COMM: JAN-JUNE 2014			300.00

===== TOTALS: GROSS: 300.00 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 300.00 =====

01-1074 MICRO CENTER

INV	3390357		6/30/14	7/30/14		N		METER STATION SUPPLIES		24.99	
OPER			6/30/14					PO: 17204		24.99	
						01	-60-6590	METER STATION SUPPLIES			24.99

===== TOTALS: GROSS: 24.99 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 24.99 =====

01-2019 MIKE LOYE

INV	001		6/19/14	6/19/14		N		MACHINIST SPECIALIST FR HLP #8		1,400.00	
OPER			6/30/14					PO: 17202		1,400.00	
						01	-60-6621	MACHINIST SPECIALIST FR HLP #8			1,400.00

===== TOTALS: GROSS: 1,400.00 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 1,400.00 =====

01-1968 MOZY INC.

INV	246581378		5/30/14	5/30/14		N		DATA BACKUP SERVICE		2,309.78	
OPER			6/24/14					PO: 17125		2,309.78	
						01	-60-6290	DATA BACKUP SERVICE			2,309.78

===== TOTALS: GROSS: 2,309.78 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 2,309.78 =====

01-1955 MURPHY & MILLER, INC.

INV	214508		3/03/14	3/03/14		N		1ST TRI-ANNUAL BILLING HVAC IN		2,548.33	
OPER			6/30/14					PO: 17177		2,548.33	
						01	-60-6290	1ST TRI-ANNUAL BILLING HVAC IN			2,548.33

===== TOTALS: GROSS: 2,548.33 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 2,548.33 =====

01-1207 NAFISCO, INC.

ACCOUNTS PAYABLE  
OPEN ITEM REPORT  
DETAIL

VENDOR	TYPE	---ID---	ITEM DT/	DUE DT/	PAY DT/	1099	-----	DESCRIPTION	-----	GROSS/	-DISTRIBUTION-
		BANK	POST DT	DISC DT	CHECK#					BALANCE	
01-1207		NAFISCO, INC.	** CONTINUED **								
	INV	117610	6/26/14	7/26/14		N		TRAFFIC CONES		217.00	
	OPER		6/30/14					PO: 17157		217.00	
						01	-60-6637	TRAFFIC CONES			217.00
=====											
	TOTALS:	GROSS:	217.00	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	217.00
=====											
01-1260		NUGENT CONSULTING GROUP									
	INV	690	6/16/14	6/16/14		N		INSURANCE COVERAGE RENEWAL		2,000.00	
	OPER		6/24/14					PO: 17110		2,000.00	
						01	-60-6280	INSURANCE COVERAGE RENEWAL			2,000.00
=====											
	TOTALS:	GROSS:	2,000.00	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	2,000.00
=====											
01-1889		PALATINE OIL CO., INC.									
	INV	668872	6/10/14	6/10/14		N		GASOLINE		2,437.50	
	OPER		6/30/14					PO: 17180		2,437.50	
						01	-60-6642	GASOLINE			2,437.50
=====											
	TOTALS:	GROSS:	2,437.50	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	2,437.50
=====											
01-1321		PERSPECTIVES, LTD.									
	INV	78583	7/01/14	7/01/14		N		EMPLOYEE ASSIST: 3RD QUARTER		273.00	
	OPER		7/02/14					PO: 17201		273.00	
						01	-60-6191	EMPLOYEE ASSIST: 3RD QUARTER			273.00
=====											
	TOTALS:	GROSS:	273.00	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	273.00
=====											
01-1664		PROGRAM ONE PROFESSIONAL B									
	INV	60366	6/26/14	6/26/14		N		WINDOW CLEANING: 6/24/14		454.28	
	OPER		6/30/14					PO: 17223		454.28	
						01	-60-6290	WINDOW CLEANING: 6/24/14			454.28
=====											
	TOTALS:	GROSS:	454.28	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	454.28
=====											
01-1059		RED WING SHOE STORE									
	INV	45000007292	6/28/14	7/28/14		N		SAFETY SHOES: UNGER		216.00	
	OPER		6/30/14					PO: 17115		216.00	
						01	-60-6626	SAFETY SHOES: UNGER			216.00
=====											
	TOTALS:	GROSS:	216.00	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	216.00
=====											
01-1811		RICHARD R. MURSTENAU									

ACCOUNTS PAYABLE  
OPEN ITEM REPORT  
DETAIL

VENDOR	TYPE	---ID---	ITEM DT/	DUE DT/	PAY DT/	1099	-----	DESCRIPTION	-----	GROSS/	-DISTRIBUTION-
		BANK	POST DT	DISC DT	CHECK#					BALANCE	
01-1811		RICHARD R. FURSTENAU	** CONTINUED **								
	INV	201407024672	6/25/14	6/25/14		Y		SERVICE AS COMM: JAN-JUNE 2014		300.00	
	OPER		6/30/14					PO: 17211		300.00	
							01	-60-6111	SERVICE AS COMM: JAN-JUNE 2014		300.00
=====											
TOTALS:		GROSS:	300.00	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	300.00
=====											
01-1043		SOOPER LUBE									
	INV	242948	6/18/14	6/18/14		N		VEHICLE MAINT: M166601		35.95	
	OPER		6/30/14					PO: 17144		35.95	
							01	-60-6641	VEHICLE MAINT: M166601		35.95
	INV	243074	6/20/14	6/20/14		N		VEHICLE MAINT: M153835		63.33	
	OPER		6/30/14					PO: 17161		63.33	
							01	-60-6641	VEHICLE MAINT: M153835		63.33
=====											
TOTALS:		GROSS:	99.28	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	99.28
=====											
01-1040		SPECIALTY MAT SERVICE									
	INV	723990	6/12/14	7/10/14		N		MAT SERVICE: 6/12/14		134.46	
	OPER		6/30/14					PO:		134.46	
							01	-60-6290	MAT SERVICE: 6/12/14		134.46
	INV	725535	6/26/14	7/10/14		N		MAT SERVICE: 6/26/14		134.46	
	OPER		6/30/14					PO:		134.46	
							01	-60-6290	MAT SERVICE: 6/26/14		134.46
=====											
TOTALS:		GROSS:	268.92	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	268.92
=====											
01-1223		SUBURBAN LABORATORIES, INC									
	INV	113181	6/15/14	7/15/14		N		BAC-T SAMPLE ANALYSIS		180.00	
	OPER		6/30/14					PO: 17170		180.00	
							01	-60-6614	BAC-T SAMPLE ANALYSIS		180.00
	INV	113638	6/30/14	7/30/14		N		BAC-T SAMPLE ANALYSIS		421.00	
	OPER		6/30/14					PO: 17205		421.00	
							01	-60-7708.01	BAC-T SAMPLE ANALYSIS		421.00
=====											
TOTALS:		GROSS:	601.00	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	601.00
=====											
01-1538		TANK INDUSTRY CONSULTANTS,									
	INV	30734	6/30/14	6/30/14		N		STANDPIPE REHAB PROJECT		1,138.50	
	OPER		6/30/14					PO: 17234		1,138.50	
							01	-60-7707.01	STANDPIPE REHAB PROJECT		1,138.50
=====											
TOTALS:		GROSS:	1,138.50	PAYMENTS:	0.00	DISCS:	0.00	ADJS:	0.00	BAL:	1,138.50
=====											



O P E N   I T E M   R E P O R T

D E T A I L

VENDOR	TYPE	---ID---	ITEM DT/	DUE DT/	PAY DT/	1099	-----	DESCRIPTION	-----	GROSS/	-DISTRIBUTION-
	BANK		POST DT	DISC DT	CHECK#					BALANCE	

01-1967   WILLIAM MURPHY

INV	201407024671		6/25/14	6/25/14		Y		SERVICE AS COMM: JAN-JUNE 2014		300.00	
OPER			6/30/14					PG: 17210		300.00	
						01	-60-6111	SERVICE AS COMM: JAN-JUNE 2014			300.00

\*\*\*\*\* TOTALS:   GROSS:            300.00   PAYMENTS:            0.00   DISCS:            0.00   ADJS:            0.00   BAL:            300.00   \*\*\*\*\*

ACCOUNTS PAYABLE  
OPEN ITEM REPORT  
DETAIL

TOTALS

	GROSS	PAYMENTS	BALANCE
PAID ITEMS	0.00	0.00	0.00
PARTIALLY PAID	0.00	0.00	0.00
UNPAID ITEMS	8,350,586.46	0.00	8,350,586.46
** TOTALS **	8,350,586.46	0.00	8,350,586.46

O P E N   I T E M   R E P O R T

D E T A I L

\*\* PRE-PAID INVOICES \*\*

P R E P A I D   T O T A L S

	GROSS	PAYMENTS	BALANCE
PAID ITEMS	0.00	0.00	0.00
PARTIALLY PAID	0.00	0.00	0.00
UNPAID ITEMS	0.00	0.00	0.00
** TOTALS **	0.00	0.00	0.00

A C C O U N T S   P A Y A B L E  
O P E N   I T E M   R E P O R T  
D E T A I L

R E P O R T   T O T A L S

	GROSS	PAYMENTS	BALANCE
PAID ITEMS	0.00	0.00	0.00
PARTIALLY PAID	0.00	0.00	0.00
UNPAID ITEMS	8,350,586.46	0.00	8,350,586.46
VOIDED ITEMS	0.00	0.00	0.00
<b>** TOTALS **</b>	<b>8,350,586.46</b>	<b>0.00</b>	<b>8,350,586.46</b>

U N P A I D   R E C A P

NUMBER OF HELD INVOICES	0
UNPAID INVOICE TOTALS	8,350,586.46
UNPAID DEBIT MEMO TOTALS	0.00
UNAPPLIED CREDIT MEMO TOTALS	0.00
<b>** UNPAID TOTALS **</b>	<b>8,350,586.46</b>

\*G/L EXPENSE DISTRIBUTION\*

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
01 60-6111	ADMIN SALARIES	4,066.67
01 60-6191	OTHER PERSONNEL COSTS	273.00
01 60-6251	LEGAL SERVICES- GENERAL	2,160.00
01 60-6280	CONSULTING SERVICES	2,000.00
01 60-6290	CONTRACTUAL SERVICES	14,895.61
01 60-6514.01	TELEPHONE	396.57
01 60-6514.02	CELL PHONE & CORR. TELEMETRY	179.00
01 60-6514.04	REPAIRS & EQUIPMENT	285.00
01 60-6521	OFFICE SUPPLIES	48.96
01 60-6560	REPAIRS & MAINT- BLDGS & GRN	1,354.71
01 60-6590	COMPUTER/SOFTWARE MAINTENANCE	1,724.86
01 60-6611.01	WATER BILLING	8,198,384.00
01 60-6611.03	OPERATIONS & MAINTENANCE	39,981.44
01 60-6614	WATER TESTING	470.47
01 60-6621	PUMPING SERVICES	60,774.00
01 60-6626	UNIFORMS	216.00
01 60-6627	SAFETY	62.18
01 60-6632	COR TESTING & MITIGATION	2,118.00

ACCOUNTS PAYABLE  
OPEN ITEM REPORT  
DETAIL

\*G/L EXPENSE DISTRIBUTION\*

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
01 60-6634	PLAN REVIEW- PIPELINE CONFLI	16,514.49
01 60-6637	PIPELINE SUPPLIES	217.00
01 60-6641	REPAIRS & MAINT- VEHICLES	467.50
01 60-6642	FUEL- VEHICLES	2,437.50
01 60-7707.01	STANDPIPE PAINTING-CONSTR	1,138.50
01 60-7708.01	STANDPIPE MIXING SYSTEM-CONSTR	421.00
	** FUND TOTAL **	8,350,586.46

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\*\* TOTAL \*\* 8,350,586.46

ACCOUNTS PAYABLE  
OPEN ITEM REPORT  
DETAIL

\*DEPARTMENT TOTALS\*

DEPARTMENT	DEPARTMENT NAME	AMOUNT
01 60	ADMINISTRATION	8,350,586.46
	** FUND TOTAL **	8,350,586.46
-----		
	** TOTAL **	8,350,586.46

0 ERRORS  
0 WARNINGS



SELECTION CRITERIA

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VENDOR SET: 01-DUPAGE WATER COMMISSION  
 VENDOR: THRU ZZZZZZ  
 VENDOR CLASS: ALL  
 BANK CODES: Include: OPER  
 1099 BOX: All  
 COMMENT CODES: All  
 HOLD STATUS: Both  
 AP BALANCE AS OF: 0/00/0000  
 ADVANCED SELECTION: YES

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ITEM SELECTION: UNPAID ITEMS  
 FUNDS: All  
 ACCOUNT RANGE: THRU ZZZZZZZZZZZZZZZZ  
 ITEM AMOUNT: 9,999,999.00CR THRU 9,999,999.00

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PRINT OPTIONS:

SEQUENCE: VENDOR SORT KEY  
 REPORT TYPE: DETAIL  
 SORT TRANSACTIONS BY DATE: NO  
 G/L ACCOUNTS/PROJECTS: YES  
 ONE VENDOR PER PAGE: NO  
 ONE DEPARTMENT PER PAGE: NO  
 PRINT STUB COMMENTS: NO  
 PRINT COMMENT CODES: None  
 PRINT W/ PO ONLY: NO

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DATE SELECTION:

PAYMENT DATE: 0/00/0000 THRU 99/99/9999  
 ITEM DATE: 0/00/0000 THRU 99/99/9999  
 POSTING DATE: 6/11/2014 THRU 7/08/2014

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# DuPage Water Commission

## MEMORANDUM

TO: John Spatz, General Manager

FROM: Cheryl Peterson, Financial Administrator *CP*

DATE: August 12, 2014

SUBJECT: Accounts Payable Listings

Following is a summary of the Accounts Payable to be considered at the August 21, 2014 Commission meeting:

July 9, 2014 to August 12, 2014 A/P Report	\$8,744,414.76
Accrued and estimated payments required before September Commission meeting	<u>683,815.00</u>
Total	<u>\$9,428,229.76</u>

cc: Chairman and Commissioners

**DUPAGE WATER COMMISSION  
ITEMS TO BE PAID BY 9-18-14  
Board Meeting Date: August 21, 2014**

Estimate Amount	Description	Check Number	Payment Date	Payment Amount
40,000.00	Blue Cross Blue Shield - Health Insurance			
5,500.00	Euclid Managers - Dental Insurance			
8,000.00	Illinois Public Risk Fund - Workers Comp.			
200.00	Envision Health Care - Administration Fees			
20,000.00	ComEd - Utility Charges			
300,000.00	Integrus (Exelon Energy) - Utility Charges			
180,000.00	City of Chicago - Lexington. Electric			
2,000.00	City of Naperville -Meter Station Electric Bills			
15,000.00	Nicor - Gas			
250.00	Comcast - Internet Service			
2,000.00	AT & T - Telephone Charges			
2,600.00	AT & T - Scada Backhaul Network			
1,000.00	Fed - Ex - Postage/Delivery			
12,000.00	Procurement Card Charges			
1,000.00	Home Depot - Maintenance Supplies			
550.00	Waste Management - Disposal Services			
200.00	Elecsys - Cell Data Services			
1,500.00	Konica Minolta - Copy and Lease Charges			
525.00	Pitney Bowes - Postage			
3,000.00	Grainger - Safety Supplies			
2,500.00	Grainger - Supplies for Operations			
2,000.00	Verizon Wireless - iPad Access Fee			
6,000.00	John J. Millner & Assoc			
1,500.00	Rory Group			
200.00	Draik Midwest - Maintenance Supplies			
550.00	Eastland Industries - Repair Work			
2,000.00	Eco Clean - Janitorial Services			
500.00	Five Star Safety - Safety Equipment			
350.00	Glenbard Electric - Meter Station Supplies			
1,000.00	Ground Pros - July Landscaping			
675.00	Hach - Meter Station Supplies			
2,450.00	Mettler-Toledo - Annual Maintenance			
3,000.00	Palatine Oil Co - Gasoline			
225.00	Pinnacle Sales - Meter Station Supplies			
400.00	Office Depot - Office Supplies			

**DUPAGE WATER COMMISSION  
ITEMS TO BE PAID BY 9-18-14  
Board Meeting Date: August 21, 2014**

4,100.00	Regional Truck - Install Inverters
150.00	Saf-T-Gard - Boot Testing
3,750.00	Save-A-Life - Safety Training
700.00	Schneider Electric - Security System Programming
75.00	Sir Speedy - Office Supplies
40.00	Soooper Lube - Oil Change
250.00	Staples - Office Supplies
25.00	Stenstrom - Maintenance Supplies
4,500.00	Trailer Supplier - Trailer Atlas
1,600.00	US Automation/Venture Tech - Meter Station
400.00	Ziebel - Meter Station Supplies
10,500.00	Divane Bros. - PAX Electrical Install
1,000.00	McWilliams - PAX Electrical
1,800.00	McWillaims - QRE-6.003
8,600.00	John Neri Construction - Wheaton Restoration
27,650.00	John Neri Construction - Pavement Replacement

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**683,815.00**



ACCOUNTS PAYABLE  
OPEN ITEM REPORT  
DETAIL

VENDOR	TYPE	---ID---	ITEM DT/	DUE DT/	PAY DT/	1099	-----	DESCRIPTION	-----	GROSS/	-DISTRIBUTION-
		BANK	POST DT	DISC DT	CHECK#					BALANCE	

01-1802 BAKER TILLY VIRCHOW KRAUSE\*\* CONTINUED \*\*

INV	BT761014		7/31/14	7/31/14		N	6/18-7/22/14	PROFESSIONAL SERV		3,093.75	
OPER			7/31/14					PO:		3,093.75	
						01	-60-6290	6/18-7/22/14 PROFESSIONAL SERV			3,093.75

===== TOTALS: GROSS: 3,093.75 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 3,093.75 =====

01-1012 BAXTER AND WOODMAN

INV	0175064		7/24/14	7/24/14		N		RESERVOIR & MTR STATION REHAB		9,527.64	
OPER			7/31/14					PO: 17268		9,527.64	
						01	-60-7218	RESERVOIR & MTR STATION REHAB			5,773.75
						01	-60-7219	RESERVOIR & MTR STATION REHAB			3,753.89

===== TOTALS: GROSS: 9,527.64 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 9,527.64 =====

01-2017 BEDROCK EARTHSCAPES, LLC

INV	75		8/01/14	8/01/14		N		SERVICE VISIT		1,823.00	
OPER			8/05/14					PO:		1,823.00	
						01	-60-6290	SERVICE VISIT			1,823.00

===== TOTALS: GROSS: 1,823.00 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 1,823.00 =====

01-1692 BRIDGEPOINT TECHNOLOGIES

INV	23078		7/23/14	7/23/14		N		VMWARE EXCHANGE SERVER SUPPORT		250.00	
OPER			7/31/14					PO: 17270		250.00	
						01	-60-6280	VMWARE EXCHANGE SERVER SUPPORT			250.00

===== TOTALS: GROSS: 250.00 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 250.00 =====

01-1769 CHICAGO COMMUNICATIONS, LL

INV	262687		7/31/14	7/31/14		N		REPAIR STARCOM 21 MOBILE RADIO		90.00	
OPER			7/31/14					PO: 17319		90.00	
						01	-60-6514.04	REPAIR STARCOM 21 MOBILE RADIO			90.00

===== TOTALS: GROSS: 90.00 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 90.00 =====

01-1134 CITY OF CHICAGO DEPARTMENT

INV	201408054735		7/24/14	7/24/14		N		LEX PUMP STN LABOR: JUNE 2014		27,566.00	
OPER			7/31/14					PO: 17309		27,566.00	
						01	-60-6611.03	LEX PUMP STN LABOR: JUNE 2014			27,566.00

===== TOTALS: GROSS: 27,566.00 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 27,566.00 =====

01-1135 CITY OF CHICAGO SUPERINTEN



ACCOUNTS PAYABLE  
OPEN ITEM REPORT  
DETAIL

VENDOR	TYPE	---ID---	ITEM DT/	DUE DT/	PAY DT/	1099	-----	DESCRIPTION	-----	GROSS/	-DISTRIBUTION-
		BANK	POST DT	DISC DT	CHECK#					BALANCE	
-----											
01-1135		CITY OF CHICAGO SUPERINTEN** CONTINUED **									
	INV	201408114741	7/31/14	7/31/14		N		WATER BILLING: JULY 2014		3,924,972.00	
	OPER		7/31/14					PO:		3,924,972.00	
						01	-60-6611.01	WATER BILLING: JULY 2014			3,924,972.00
	INV	201408114742	7/31/14	7/31/14		N		WATER BILLING: JULY 2014		4,687,448.00	
	OPER		7/31/14					PO:		4,687,448.00	
						01	-60-6611.01	WATER BILLING: JULY 2014			4,687,448.00
=====											
	TOTALS:	GROSS:	8,612,420.00	PAYMENTS:			0.00	DISCS:	0.00	ADJS:	0.00
		BAL:	8,612,420.00	=====							
-----											
01-1179		CHICAGO TRIBUNE									
	INV	001444004	7/14/14	7/29/14		N		CLASSIFIED LISTING		670.00	
	OPER		7/31/14					PO: 17361		670.00	
						01	-60-6258	CLASSIFIED LISTING			670.00
=====											
	TOTALS:	GROSS:	670.00	PAYMENTS:			0.00	DISCS:	0.00	ADJS:	0.00
		BAL:	670.00	=====							
-----											
01-1091		CINTAS FIRST AID & SAFETY									
	INV	5001627460	8/04/14	8/04/14		N		FIRST AID SUPPLIES		325.64	
	OPER		8/05/14					PO:		325.64	
						01	-60-6627	FIRST AID SUPPLIES			325.64
=====											
	TOTALS:	GROSS:	325.64	PAYMENTS:			0.00	DISCS:	0.00	ADJS:	0.00
		BAL:	325.64	=====							
-----											
01-1377		CLC LUBRICANTS CO.									
	INV	62220	8/06/14	9/05/14		N		CLC MOTOR OIL FOR PUMPS		1,369.00	
	OPER		8/08/14					PO: 17307		1,369.00	
						01	-60-6621	CLC MOTOR OIL FOR PUMPS			1,369.00
=====											
	TOTALS:	GROSS:	1,369.00	PAYMENTS:			0.00	DISCS:	0.00	ADJS:	0.00
		BAL:	1,369.00	=====							
-----											
01-1671		CONNEY SAFETY									
	INV	04745682	8/05/14	8/05/14		N		EMERGENCY EYE WASH		54.40	
	OPER		8/11/14					PO: 17318		54.40	
						01	-60-6627	EMERGENCY EYE WASH			54.40
=====											
	TOTALS:	GROSS:	54.40	PAYMENTS:			0.00	DISCS:	0.00	ADJS:	0.00
		BAL:	54.40	=====							
-----											
01-2013		CRITICAL POWER USA									
	INV	101808	8/07/14	8/07/14		N		ANNUAL UPS PM AND SERV AGREEME		9,530.00	
	OPER		8/12/14					PO: 17332		9,530.00	
						01	-60-6290	ANNUAL UPS PM AND SERV AGREEME			9,530.00
=====											
	TOTALS:	GROSS:	9,530.00	PAYMENTS:			0.00	DISCS:	0.00	ADJS:	0.00
		BAL:	9,530.00	=====							

ACCOUNTS PAYABLE  
OPEN ITEM REPORT  
DETAIL

VENDOR	TYPE	---ID---	ITEM DT/	DUE DT/	PAY DT/	1099	-----	DESCRIPTION	-----	GROSS/	-DISTRIBUTION-
	BANK		POST DT	DISC DT	CHECK#					BALANCE	

01-1295 DLT SOLUTIONS, LLC

INV	4374760A		5/23/14	6/22/14		N		AUTOCAD ANNUAL SUBSCRIPTION		1,045.04	
OPER			7/31/14					PO: 17330		1,045.04	
						01	-60-6590	AUTOCAD ANNUAL SUBSCRIPTION			1,045.04

===== TOTALS: GROSS: 1,045.04 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 1,045.04 =====

01-1276 FBAC INDUSTRIAL PRODUCTS,

INV	44070		8/08/14	8/08/14		N		FAN MOTOR FOR DEHUMIDIFIER		204.49	
OPER			8/12/14					PO: 17349		204.49	
						01	-60-6633	FAN MOTOR FOR DEHUMIDIFIER			204.49

===== TOTALS: GROSS: 204.49 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 204.49 =====

01-1569 EDWARD COUGHLIN

INV	201408054718		7/17/14	7/17/14		Y		SECURITY: 6/19/14		75.00	
OPER			7/31/14					PO: 17310		75.00	
						01	-60-6191	SECURITY: 6/19/14			75.00

===== TOTALS: GROSS: 75.00 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 75.00 =====

01-1414 ROCKY ELLINGSWORTH

INV	201408054723		7/31/14	7/31/14		N		TRAVEL EXPENSES		137.35	
OPER			7/31/14					PO: 17315		137.35	
						01	-60-6132	TRAVEL EXPENSES			137.35

===== TOTALS: GROSS: 137.35 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 137.35 =====

01-1140 CITY OF ELMHURST

INV	201408054720		7/18/14	7/18/14		N		WIRELESS RADIO: MAINT&MONITOR		255.00	
OPER			7/31/14					PO: 17276		255.00	
						01	-60-6560	WIRELESS RADIO: MAINT&MONITOR			255.00

===== TOTALS: GROSS: 255.00 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 255.00 =====

01-1446 EN ENGINEERING, LLC

INV	0048960		8/05/14	9/04/14		N		CRCUC REPRESENT		359.99	
OPER			7/31/14					PO: 17357		359.99	
						01	-60-6632	CRCUC REPRESENT			359.99

===== TOTALS: GROSS: 359.99 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 359.99 =====

01-1947 GARVEY'S OFFICE PRODUCTS

A C C O U N T S   P A Y A B L E  
O P E N   I T E M   R E P O R T  
D E T A I L

VENDOR	TYPE	---ID---	ITEM DT/	DUE DT/	PAY DT/	1099	-----	DESCRIPTION	-----	GROSS/	-DISTRIBUTION-
		BANK	POST DT	DISC DT	CHECK#					BALANCE	
-----											
01-1947			GARVY'S OFFICE PRODUCTS ** CONTINUED **								
	INV	PINV816089	8/04/14	8/04/14		N		OFFICE SUPPLIES		53.70	
	OPER		8/04/14					PO: 17322		53.70	
						01	-60-6521	OFFICE SUPPLIES			53.70
===== TOTALS: GROSS: 53.70 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 53.70 =====											
01-1612			GEIB INDUSTRIES, INC.								
	INV	456636-001	8/04/14	9/03/14		N		HYDRAULIC HOSES PARTS		127.64	
	OPER		8/05/14					PO:		127.64	
						01	-60-6621	HYDRAULIC HOSES PARTS			127.64
===== TOTALS: GROSS: 127.64 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 127.64 =====											
01-1166			GLENBARD ELECTRIC SUPPLY,								
	INV	1145830-5001	8/08/14	9/07/14		N		METER STATION SUPPLIES		178.25	
	OPER		8/12/14					PO: 17352		178.25	
						01	-60-6633	METER STATION SUPPLIES			101.45
						01	-60-6560	METER STATION SUPPLIES			43.50
						01	-60-6560	METER STATION SUPPLIES			33.30
===== TOTALS: GROSS: 178.25 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 178.25 =====											
01-1892			GORSKI & GOOD, LLP								
	INV	201408084738	7/31/14	7/31/14		Y		ATTORNEY FEE: JULY 2014		345.00	
	OPER		7/31/14					PO: 17355		345.00	
						01	-60-6251	ATTORNEY FEE: JULY 2014			345.00
===== TOTALS: GROSS: 345.00 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 345.00 =====											
01-1055			GRATNGER								
	INV	9504245417	7/30/14	8/29/14		N		MAINTENANCE SUPPLIES		1,017.24	
	OPER		7/31/14					PO: 17284		1,017.24	
						01	-60-6560	MAINTENANCE SUPPLIES			1,017.24
	INV	9504245425	7/30/14	8/29/14		N		MAINTENANCE SUPPLIES		5.99	
	OPER		7/31/14					PO: 17284		5.99	
						01	-60-6560	MAINTENANCE SUPPLIES			5.99
	INV	9504718496	7/30/14	8/29/14		N		MAINTENANCE SUPPLIES		303.02	
	OPER		7/31/14					PO: 17284		303.02	
						01	-60-6560	MAINTENANCE SUPPLIES			303.02
	INV	9505000829	7/31/14	8/30/14		N		METER STATION SUPPLIES		140.50	

OPEN ITEM REPORT

DETAIL

VENDOR	TYPE	---ID---	ITEM DT/	DUE DT/	PAY DT/	1099	-----	DESCRIPTION	-----	GROSS/	-DISTRIBUTION-
	BANK		POST DT	DISC DT	CHECK#					BALANCE	

01-1055 GRAINGER                   \*\* CONTINUED \*\*

OPER			7/31/14					PO: 17297		140.50	
								01 -60-6633	METER STATION SUPPLIES		65.45
								01 -60-6624	METER STATION SUPPLIES		19.25
								01 -60-6623	METER STATION SUPPLIES		55.80

===== TOTALS:   GROSS:           1,466.75   PAYMENTS:           0.00   DISCS:           0.00   ADJS:           0.00   BAL:           1,466.75   =====

01-1068 HACH COMPANY

INV 8928985			7/17/14	8/16/14				N	METER STATION SUPPLIES		388.52
OPER			7/31/14						PO: 17266		388.52
								01 -60-6614	METER STATION SUPPLIES		388.52
INV 8954656			7/30/14	8/29/14				N	MONTHLY CHEMICALS		290.47
OPER			7/31/14						PO: 17328		290.47
								01 -60-6614	MONTHLY CHEMICALS		290.47

===== TOTALS:   GROSS:           678.99   PAYMENTS:           0.00   DISCS:           0.00   ADJS:           0.00   BAL:           678.99   =====

01-1063 ILLINOIS SECTION AWWA

INV 200012439			7/23/14	7/23/14				N	AWWA 2014 METER SYMPOSIUM		96.00
OPER			7/31/14						PO: 17283		96.00
								01 -60-6133.01	AWWA 2014 METER SYMPOSIUM		96.00

===== TOTALS:   GROSS:           96.00   PAYMENTS:           0.00   DISCS:           0.00   ADJS:           0.00   BAL:           96.00   =====

01-1496 INFOR GLOBAL SOLUTIONS, IN

INV 20280811-US0AB			7/31/14	7/31/14				N	LICENSES		3,726.00
OPER			7/31/14						PO: 17311		3,726.00
								01 -60-6580	LICENSES		3,726.00

===== TOTALS:   GROSS:           3,726.00   PAYMENTS:           0.00   DISCS:           0.00   ADJS:           0.00   BAL:           3,726.00   =====

01-1530 IRTS SOLUTIONS, INC.

INV INV005174			7/29/14	8/28/14				N	USER GROUP FEES 2014		549.00
OPER			7/31/14						PO: 17281		549.00
								01 -60-6133.01	USER GROUP FEES 2014		549.00

===== TOTALS:   GROSS:           549.00   PAYMENTS:           0.00   DISCS:           0.00   ADJS:           0.00   BAL:           549.00   =====

01-1196 KARA COMPANY, INC.

INV 302037			7/16/14	8/15/14				N	PAINTING SUPPLIES		143.64
OPER			7/22/14						PO: 17155		143.64
								01 -60-6634	PAINTING SUPPLIES		143.64

===== TOTALS:   GROSS:           143.64   PAYMENTS:           0.00   DISCS:           0.00   ADJS:           0.00   BAL:           143.64   =====

OPEN ITEM REPORT

DETAIL

VENDOR	TYPE	---ID---	ITEM DT/	DUE DT/	PAY DT/	1099	-----	DESCRIPTION	-----	GROSS/	-DISTRIBUTION-
	BANK		POST DT	DISC DT	CHECK#					BALANCE	

01-1018 MEDLIN COMMUNICATIONS, INC

INV	S37287		7/29/14	7/29/14		N		PHONE MAINT: 7/23/14		160.00	
OPER			7/31/14					PO:		160.00	
						01	-60-6560	PHONE MAINT: 7/23/14			160.00

==== TOTALS: GROSS: 160.00 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 160.00 =====

01-1364 JOSEPH MOX

INV	201408054724		7/31/14	7/31/14		N		TRAVEL EXPENSES		764.29	
OPER			7/31/14					PO: 17313		764.29	
						01	-60-6132	TRAVEL EXPENSES			764.29

==== TOTALS: GROSS: 764.29 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 764.29 =====

01-1955 MURPHY & MILLER, INC.

INV	219744		6/30/14	6/30/14		N		REPAIRS TO DWC CHILLER #2		325.00	
OPER			7/31/14					PO: 17286		325.00	
						01	-60-6560	REPAIRS TO DWC CHILLER #2			325.00

INV	220620		7/22/14	7/22/14		N		REPAIRS TO SOUTH CHILLER		325.00	
OPER			7/31/14					PO:		325.00	
						01	-60-6560	REPAIRS TO SOUTH CHILLER			325.00

INV	221256		7/31/14	7/31/14		N		REPAIRS TO CHILLERS		1,124.91	
OPER			8/12/14					PO:		1,124.91	
						01	-60-6560	REPAIRS TO CHILLERS			1,124.91

==== TOTALS: GROSS: 1,774.91 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 1,774.91 =====

01-1678 MYOFFICE PRODUCTS

INV	WO-8217067-1		8/04/14	8/04/14		N		OFFICE SUPPLIES		21.12	
OPER			8/05/14					PO: 17325		21.12	
						01	-60-6521	OFFICE SUPPLIES			21.12

==== TOTALS: GROSS: 21.12 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 21.12 =====

01-1207 NAFISCO, INC.

INV	118341		7/31/14	8/30/14		N		TRAFFIC CONTROL - ROV		751.00	
OPER			7/31/14					PO: 17249		751.00	
						01	-60-6625	TRAFFIC CONTROL - ROV			751.00

==== TOTALS: GROSS: 751.00 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 751.00 =====

01-2021 NATIONAL SEMINARS TRAINING

O P E N I T E M R E P O R T

D E T A I L

VENDOR	TYPE	---1D---	ITEM DT/	DUE DT/	PAY DT/	1099	-----	DESCRIPTION	-----	GROSS/	-DISTRIBUTION-
		BANK	POST DT	DISC DT	CHECK#					BALANCE	

01-2021 NATIONAL SEMINARS TRAINING\*\* CONTINUED \*\*

INV	201408054733		8/05/14	8/05/14		N		TRAINING CLASS		33.00	
OPER			8/05/14					PO:		33.00	
						01	-60-6132	TRAINING CLASS			33.00

===== TOTALS: GROSS: 33.00 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 33.00 =====

01-1584 OFFICE MAX INCORPORATED

INV	295313		8/04/14	8/04/14		N		OFFICE SUPPLIES		116.96	
OPER			8/11/14					PO: 17324		116.96	
						01	-60-6521	OFFICE SUPPLIES			116.96

===== TOTALS: GROSS: 116.96 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 116.96 =====

01-1889 PALATINE OIL CO., INC.

INV	493292		7/10/14	7/10/14		N		GASOLINE		2,389.96	
OPER			7/31/14					PO: 17287		2,389.96	
						01	-60-6642	GASOLINE			2,389.96

===== TOTALS: GROSS: 2,389.96 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 2,389.96 =====

01-2023 PINNACLE SALES INC

INV	49740		8/05/14	8/05/14		N		TEFLON PACKING		24.86	
OPER			8/08/14					PO: 17288		24.86	
						01	-60-6624	TEFLON PACKING			24.86

===== TOTALS: GROSS: 24.86 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 24.86 =====

01-1664 PROGRAM ONE PROFESSIONAL B

INV	61090		7/31/14	7/31/14		N		WINDOW CLEANING: 7/22/14		454.28	
OPER			7/31/14					PO:		454.28	
						01	-60-6290	WINDOW CLEANING: 7/22/14			454.28

===== TOTALS: GROSS: 454.28 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 454.28 =====

01-1118 REGIONAL TRUCK EQUIPMENT C

INV	42268		7/11/14	7/21/14		N		REPLACE BAD ARROW BOARD		110.70	
OPER			7/22/14					PO: 17257		110.70	
						01	-60-6641	REPLACE BAD ARROW BOARD			110.70

===== TOTALS: GROSS: 110.70 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 110.70 =====

01-1137 ROSSI CONTRACTORS, INC.



ACCOUNTS PAYABLE  
OPEN ITEM REPORT  
DETAIL

VENDOR	TYPE	---ID---	ITEM DT/	DUE DT/	PAY DT/	1099	-----	DESCRIPTION	-----	GROSS/	-DISTRIBUTION-
		BANK	POST DT	DISC DT	CHECK#					BALANCE	

01-1137 ROSSI CONTRACTORS, INC. \*\* CONTINUED \*\*

INV	402004		6/16/14	6/16/14		N		REPLACE MANHOLE TOP		12,545.63	
OPER			7/31/14					PO: 17317		12,545.63	
						01	-60-6631	REPLACE MANHOLE TOP			12,545.63

===== TOTALS: GROSS: 12,545.63 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 12,545.63 =====

01-1903 ROWELL CHEMICAL CORPORATIO

INV	1239509		7/16/14	7/16/14		N		SODIUM HYPOCHLORITE		2,766.04	
OPER			7/31/14					PO: 17296		2,766.04	
						01	-60-6613	SODIUM HYPOCHLORITE			2,766.04

===== TOTALS: GROSS: 2,766.04 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 2,766.04 =====

01-1715 SIKICH

INV	192975		7/18/14	7/18/14		N		AUDIT SERVICES: FY 2014		22,500.00	
OPER			7/31/14					PO: 17278		22,500.00	
						01	-60-6260	AUDIT SERVICES: FY 2014			22,500.00

===== TOTALS: GROSS: 22,500.00 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 22,500.00 =====

01-1043 SOOPER LUBE

INV	243794		7/09/14	7/09/14		N		VEHICLE MAINT: M63637		35.95	
OPER			7/22/14					PO: 17264		35.95	
						01	-60-6641	VEHICLE MAINT: M63637			35.95

===== TOTALS: GROSS: 35.95 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 35.95 =====

01-1773 STAPLES ADVANTAGE

INV	3238833014		8/09/14	8/09/14		N		OFFICE SUPPLIES		183.56	
OPER			8/12/14					PO: 17321		183.56	
						01	-60-6521	OFFICE SUPPLIES			183.56

===== TOTALS: GROSS: 183.56 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 183.56 =====

01-2008 STEINER ELECTRIC COMPANY

INV	8004727396.001		7/15/14	7/15/14		N		UNIT HEATER		390.28	
OPER			7/22/14					PO: 17229		390.28	
						01	-60-6633	UNIT HEATER			390.28

===== TOTALS: GROSS: 390.28 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 390.28 =====

01-2004 STORINO RAMELLO & DURKIN

ACCOUNTS PAYABLE  
OPEN ITEM REPORT  
DETAIL

VENDOR	TYPE	---ID---	ITEM DT/	DUE DT/	PAY DT/	1099	-----	DESCRIPTION	-----	GROSS/	-DISTRIBUTION-
		BANK	POST DT	DISC DT	CHECK#					BALANCE	

01-2004 STORINO RAMELLO & DURKIN \*\* CONTINUED \*\*

INV	64906		8/01/14	8/01/14		N		LEGAL- LOCAL 150 NEG FOR 2014		2,033.90	
OPER			7/31/14					PO: 17360		2,033.90	
							01	-60-6253	LEGAL- LOCAL 150 NEG FOR 2014		2,033.90
INV	64907		8/01/14	8/01/14		N		LEGAL - LOCAL 399 NEG FOR 2014		337.55	
OPER			7/31/14					PO: 17359		337.55	
							01	-60-6253	LEGAL - LOCAL 399 NEG FOR 2014		337.55

===== TOTALS: GROSS: 2,371.45 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 2,371.45 =====

01-1223 SUBURBAN LABORATORIES, INC

CM	114427		7/30/14	7/30/14		N		LABTESTING FEE REVERSED		30.00CR	
OPER			7/31/14					PO:		30.00CR	
							01	-60-7708.01	LABTESTING FEE REVERSED		30.00CR
INV	114427		7/30/14	8/29/14		N		LAB TESTING FEE		30.00	
OPER			7/31/14					PO:		30.00	
							01	-60-7708.01	LAB TESTING FEE		30.00
INV	114427 EDIT		7/30/14	8/29/14		N		LAB TESTING FEE		60.00	
OPER			7/31/14					PO:		60.00	
							01	-60-7708.01	LAB TESTING FEE		60.00

===== TOTALS: GROSS: 60.00 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 60.00 =====

01-1123 THOMPSON ELEVATOR INSPECTI

INV	14-2624		7/22/14	7/22/14		N		ELEVATOR INSPECTION		55.00	
OPER			7/31/14					PO:		55.00	
							01	-60-6560	ELEVATOR INSPECTION		55.00

===== TOTALS: GROSS: 55.00 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 55.00 =====

01-1046 TREE TOWNS REPRO SERVICE

INV	0000207963		7/31/14	8/30/14		N		CONDITION ASSESSMENT		51.80	
OPER			7/31/14					PO: 17327		51.80	
							01	-60-7712	CONDITION ASSESSMENT		51.80

===== TOTALS: GROSS: 51.80 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 51.80 =====

01-1080 TYLER TECHNOLOGIES, INC

INV	025-101080		8/01/14	8/01/14		N		INCODE MAINTENANCE		3,965.51	
OPER			8/05/14					PO: 17294		3,965.51	
							01	-60-6590	INCODE MAINTENANCE		3,965.51

===== TOTALS: GROSS: 3,965.51 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 3,965.51 =====

O P E N I T E M R E P O R T

D E T A I L

VENDOR	TYPE	---ID---	ITEM DT/	DUE DT/	PAY DT/	1099	-----	DESCRIPTION	-----	GROSS/	-DISTRIBUTION-
		BANK	POST DT	DISC DT	CHECK#					BALANCE	

01-1427 VILLA PARK ELECTRICAL SUPP

INV	01843878		7/25/14	8/30/14		N		UNIFORMS		149.00	
	OPER		7/31/14					PO:		149.00	
							01	-60-6626	UNIFORMS		149.00
INV	01843879		7/25/14	8/30/14		N		UNIFORMS		53.00	
	OPER		7/31/14					PO:		53.00	
							01	-60-6626	UNIFORMS		53.00
INV	01843880		7/25/14	8/30/14		N		UNIFORMS		19.40	
	OPER		7/31/14					PO:		19.40	
							01	-60-6626	UNIFORMS		19.40
INV	01843883		7/25/14	8/30/14		N		UNIFORMS		10.00	
	OPER		7/31/14					PO:		10.00	
							01	-60-6626	UNIFORMS		10.00
INV	01844351		7/31/14	8/30/14		N		UNIFORMS		113.00	
	OPER		7/31/14					PO:		113.00	
							01	-60-6626	UNIFORMS		113.00

===== TOTALS: GROSS: 344.40 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 344.40 =====

01-2000 WILLIAM WEGNER

INV	201408054722		7/31/14	7/31/14		N		TRAVEL EXPENSES		117.01	
	OPER		7/31/14					PO: 17314		117.01	
							01	-60-6132	TRAVEL EXPENSES		117.01

===== TOTALS: GROSS: 117.01 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 117.01 =====

01-1650 WTI SYSTEMS

INV	INV9953		7/24/14	7/24/14		N		REMOTE SUPPORT		880.00	
	OPER		7/31/14					PO: 17248		880.00	
							01	-60-6280	REMOTE SUPPORT		880.00
INV	INV9957		7/24/14	7/24/14		N		BLOCK OF TIME SUPPORT		5,750.00	
	OPER		7/31/14					PO: 17255		5,750.00	
							01	-60-6280	BLOCK OF TIME SUPPORT		5,750.00

===== TOTALS: GROSS: 6,630.00 PAYMENTS: 0.00 DISCS: 0.00 ADJS: 0.00 BAL: 6,630.00 =====

01-1048 ZIEBELL WATER SERVICE PROD

INV	225441-000		7/17/14	8/16/14		N		METER STATION SUPPLIES		399.00	
	OPER		7/31/14					PO: 17265		399.00	

O P E N   I T E M   R E P O R T

D E T A I L

VENDOR	TYPE	---ID---	ITEM DT/	DUE DT/	PAY DT/	1099	-----	DESCRIPTION	-----	GROSS/	-DISTRIBUTION-
		BANK	POST DT	DISC DT	CHECK#					BALANCE	

01-1048	ZIEHELL WATER SERVICE PROD** CONTINUED **							01 -60-6633	METER STATION SUPPLIES		399.00
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\*\*\*\*\* TOTALS:   GROSS:            399.00    PAYMENTS:            0.00    DISCS:            0.00    ADJS:            0.00    BAL:            399.00    \*\*\*\*\*

ACCOUNTS PAYABLE  
OPEN ITEM REPORT  
DETAIL

TOTALS

	GROSS	PAYMENTS	BALANCE
PAID ITEMS	0.00	0.00	0.00
PARTIALLY PAID	0.00	0.00	0.00
UNPAID ITEMS	8,744,414.76	0.00	8,744,414.76
** TOTALS **	8,744,414.76	0.00	8,744,414.76

OPEN ITEM REPORT

DETAIL

\*\* PRE-PAID INVOICES \*\*

PREPAID TOTALS

	GROSS	PAYMENTS	BALANCE
PAID ITEMS	0.00	0.00	0.00
PARTIALLY PAID	0.00	0.00	0.00
UNPAID ITEMS	0.00	0.00	0.00
** TOTALS **	0.00	0.00	0.00

A C C O U N T S   P A Y A B L E  
O P E N   I T E M   R E P O R T  
D E T A I L

## R E P O R T   T O T A L S

	GROSS	PAYMENTS	BALANCE
PAID ITEMS	0.00	0.00	0.00
PARTIALLY PAID	0.00	0.00	0.00
UNPAID ITEMS	8,744,414.76	0.00	8,744,414.76
VOIDED ITEMS	0.00	0.00	0.00
<b>** TOTALS **</b>	<b>8,744,414.76</b>	<b>0.00</b>	<b>8,744,414.76</b>

## U N P A I D   R E C A P

NUMBER OF HELD INVOICES	0
UNPAID INVOICE TOTALS	8,744,444.76
UNPAID DEBIT MEMO TOTALS	0.00
UNAPPLIED CREDIT MEMO TOTALS	30.00-
<b>** UNPAID TOTALS **</b>	<b>8,744,414.76</b>

## \*G/L EXPENSE DISTRIBUTION\*

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
01 60-6132	TRAINING	1,051.65
01 60-6133.01	CONFERENCES	645.00
01 60-6191	OTHER PERSONNEL COSTS	75.00
01 60-6251	LEGAL SERVICES- GENERAL	345.00
01 60-6253	LEGAL SERVICES- SPECTAL	2,371.45
01 60-6258	LEGAL NOTICES	670.00
01 60-6260	AUDIT SERVICES	22,500.00
01 60-6280	CONSULTING SERVICES	6,880.00
01 60-6290	CONTRACTUAL SERVICES	15,140.03
01 60-6514.01	TELEPHONE	423.05
01 60-6514.04	REPAIRS & EQUIPMENT	90.00
01 60-6521	OFFICE SUPPLIES	641.07
01 60-6540	PROFESSIONAL DUES	2,250.00
01 60-6560	REPAIRS & MAINT- BLDGS & GRN	3,647.96
01 60-6580	COMPUTER SOFTWARE	3,726.00
01 60-6590	COMPUTER/SOFTWARE MAINTENANCE	5,010.55
01 60-6611.01	WATER BILLING	8,612,420.00
01 60-6611.03	OPERATIONS & MAINTENANCE	27,566.00



ACCOUNTS PAYABLE  
OPEN ITEM REPORT  
DETAIL

## \*G/I. EXPENSE DISTRIBUTION\*

ACCOUNT NUMBER	ACCOUNT NAME	AMOUNT
01 60-6613	WATER CHEMICALS	2,766.04
01 60-6614	WATER TESTING	678.99
01 60-6621	PUMPING SERVICES	1,496.64
02 60-6623	METER TESTING & REPAIRS	55.80
01 60-6624	SCADA / INSTRUMENTATION	44.11
01 60-6625	EQUIPMENT RENTAL	751.00
01 60-6626	UNIFORMS	344.40
01 60-6627	SAFETY	380.04
01 60-6631	PIPELINE REPAIRS	12,545.63
01 60-6632	COR TESTING & MITIGATION	359.99
01 60-6633	REMOTE FACILITIES MAINTENANCE	1,160.67
01 60-6634	PLAN REVIEW- PIPELINE CONFLI	6,202.64
01 60-6641	REPAIRS & MAINT- VEHICLES	146.65
01 60-6642	FUEL- VEHICLES	2,389.96
01 60-7218	RESERVOIR HATCH REPLACEMENT	5,773.75
01 60-7219	EFFLUENT VAULT STAIRS REPLACEM	3,753.89
01 60-7708.01	STANDPIPE MIXING SYSTEM-CONSTR	60.00
01 60-7712	CONDITION ASSESSMENT	51.80
	** FUND TOTAL **	8,744,414.76

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\*\* TOTAL \*\* 8,744,414.76

A C C O U N T S   P A Y A B L E  
O P E N   I T E M   R E P O R T  
D E T A I L

\*DEPARTMENT TOTALS\*

DEPARTMENT	DEPARTMENT NAME	AMOUNT
01 60	ADMINISTRATION	8,744,414.76
	** FUND TOTAL **	8,744,414.76
-----		
	** TOTAL **	8,744,414.76

0 ERRORS  
0 WARNINGS

SELECTION CRITERIA

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VENDOR SET: 01-DUPAGE WATER COMMISSION  
 VENDOR: THRU 222222  
 VENDOR CLASS: ALL  
 BANK CODES: Include: OPER  
 1099 BOX: All  
 COMMENT CODES: All  
 HOLD STATUS: Both  
 AP BALANCE AS OF: 0/00/0000  
 ADVANCED SELECTION: YES

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ITEM SELECTION: UNPAID ITEMS  
 FUNDS: All  
 ACCOUNT RANGE: THRU 22222222222222  
 ITEM AMOUNT: 9,999,999.00CR THRU 9,999,999.00

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PRINT OPTIONS:

SEQUENCE: VENDOR SORT KEY  
 REPORT TYPE: DETAIL  
 SORT TRANSACTIONS BY DATE: NO  
 G/L ACCOUNTS/PROJECTS: YES  
 ONE VENDOR PER PAGE: NO  
 ONE DEPARTMENT PER PAGE: NO  
 PRINT STUB COMMENTS: NO  
 PRINT COMMENT CODES: None  
 PRINT W/ PO ONLY: NO

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DATE SELECTION:

PAYMENT DATE: 0/00/0000 THRU 99/99/9999  
 ITEM DATE: 0/00/0000 THRU 99/99/9999  
 POSTING DATE: 7/09/2014 THRU 8/12/2014

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DATE: August 14, 2014

## REQUEST FOR BOARD ACTION

<b>AGENDA SECTION</b> Commission Board	<b>ORIGINATING DEPARTMENT</b> General Manager's Office
<b>ITEM</b> A Resolution Approving and Authorizing the Execution of Collective Bargaining Agreements with the International Union of Operating Engineers Local 150, Public Employees Division, and the International Union of Operating Engineers Local 399 (AFL-CIO)  Resolution No. R-21-14	<b>APPROVAL</b>    
<p>Account Number: 01-60-6112</p> <p>In 2010, the Commission was notified by International Union of Operating Engineers Local 150, Public Employees Division, that it was the selected representative of certain technicians employed by the Commission, and by the International Union of Operating Engineers Local 399 (AFL-CIO), that it was the selected representative of certain operators employed by the Commission. Thereafter, the Commission approved collective bargaining agreements with Local 150 and Local 399. These agreements expired on April 30, 2014.</p> <p>After receiving notification from both Unions, the DuPage Water Commission's Chairman, General Manager, and others on behalf of the Commission reopened the collective bargaining negotiations between the Commission and Local Unions 150 and 399. The new proposed Agreement for Local 150 and the proposed Agreement for Local 399 will be discussed in Executive Session.</p> <p>Note: A three year contract between the Commission and both Local Union 150 and Local Union 399 was negotiated and agreed upon by all parties.</p> <p>Resolution R-21-14 would approve and authorize the execution of the proposed Agreements.</p>	
<b>MOTION:</b> To approve Resolution No. R-21-14.	

DuPAGE WATER COMMISSION  
RESOLUTION NO. R-21-14

A RESOLUTION APPROVING AND AUTHORIZING THE EXECUTION OF  
COLLECTIVE BARGAINING AGREEMENTS WITH  
THE INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL 150,  
PUBLIC EMPLOYEES DIVISION, AND  
THE INTERNATIONAL UNION OF OPERATING ENGINEERS LOCAL 399 (AFL-CIO)

WHEREAS, following organization of two certain groups of employees of the DuPage Water Commission by International Union of Operating Engineers Local 150, Public Employees Division ("*Local 150*"), and the International Union of Operating Engineers Local 399 (AFL-CIO) ("*Local 399*"), the Chairman, General Manager and others have engaged in collective bargaining with Local 150 and Local 399 on behalf of the Commission; and

WHEREAS, Local 150 has approved the Collective Bargaining Agreement Between Local 150 and the Commission for the period of May 1, 2014 through April 30, 2017, as presented to the Board of Commissioners of the DuPage Water Commission; and

WHEREAS, Local 399 has approved the Collective Bargaining Agreement Between Local 399 and the Commission for the period of May 1, 2014 through April 30, 2017, as presented to the Board of Commissioners of the DuPage Water Commission; and

WHEREAS, the Board of Commissioners of the DuPage Water Commission has determined that it is reasonable and in the best interest of the Commission to approve the Collective Bargaining Agreements as presented to the Commission;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of the DuPage Water Commission as follows:

SECTION ONE: Recitals. The foregoing recitals are hereby incorporated herein and made a part hereof as findings of the Board of Commissioners of the DuPage Water Commission.

SECTION TWO: Approval of Agreements. The Commission does hereby approve:

A. That certain Collective Bargaining Agreement Between Local 150 and the Commission for the period of May 1, 2014 through April 30, 2017 in substantially the form attached hereto and by this reference incorporated herein and made a part hereof as Exhibit 1; and

B. That certain Collective Bargaining Agreement Between Local 399 and the Commission for the period of May 1, 2014 through April 30, 2017 in substantially the form attached hereto and by this reference incorporated herein and made a part hereof as Exhibit 2.

SECTION THREE: Execution. The General Manager shall be and hereby is authorized and directed to execute the Collective Bargaining Agreements in substantially the form attached hereto as Exhibits 1 and 2; provided, however, that the documents described in Section 2.A above shall not be so executed on behalf of the Commission unless and until the General Manager shall have been presented with copies of those documents executed by Local 150 and the document described in Section 2.B above shall not be so executed on behalf of the Commission unless and until the General Manager shall have been presented with copies of that document executed by Local 399.

SECTION FOUR: Effective Date. This Resolution shall be in full force and effect from and after its adoption by a majority affirmative vote of all of the Commissioners including the affirmative votes of at least 1/3 of the Commissioners appointed by the County Board Chairman and 40% of the Commissioners appointed by the Mayors.

AYES:

NAYS:

ABSENT:

ADPOTED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2014.

\_\_\_\_\_  
Chairman

ATTEST:

\_\_\_\_\_  
Clerk



EXHIBIT 1

Please see Executive Session Packet for Document

EXHIBIT 2


Please see Executive Session Packet for Document



# DuPage Water Commission

## MEMORANDUM

TO: Chairman Zay and Commissioners

FROM: John F. Spatz  
General Manager 

DATE: August 14, 2014

SUBJECT: June 2014 Invoice

I reviewed the Gorski & Good, LLP June 2014 invoice for services rendered during the period – June 4, 2014 – June 26, 2014 and recommend it for approval. This invoice should be placed on the August 21, 2014, Commission meeting accounts payable.

June 2014  
Gorski & Good


CATEGORY	<u>FEEs</u>	<u>HOURS BILLED</u>	<u>AVERAGE HOURLY RATE</u>	<u>ATTORNEYS &amp; PARALEGALS EMPLOYED</u>	<u>MAJOR ACTIVITIES</u>
General	\$2,160.00	10.80	\$200.00	Gorski (5.9 @ \$200/hr.) Good (1.0 @\$200/hr.); Jones (3.9 @ \$200/hr.)	various (review board packet material, agreements, contracts, FOIA issues, and attend regular Commission Meeting)
Misc:	<u>\$0.00</u>				
	<u>\$2,160.00</u>	<u>10.80</u>	<u>\$200.00</u>		



# DuPage Water Commission

## MEMORANDUM

TO: Chairman Zay and Commissioners

FROM: John F. Spatz  
General Manager 

DATE: August 14, 2014

SUBJECT: July 2014 Invoice

I reviewed the Gorski & Good, LLP July 2014 invoice for services rendered during the period – July 3, 2014 – July 21, 2014 and recommend it for approval. This invoice should be placed on the August 21, 2014, Commission meeting accounts payable.

July 2014  
Gorski & Good


<u>CATEGORY</u>	<u>FEES</u>	<u>HOURS BILLED</u>	<u>AVERAGE HOURLY RATE</u>	<u>ATTORNEYS &amp; PARALEGALS EMPLOYED</u>	<u>MAJOR ACTIVITIES</u>
General	\$340.00	1.70	\$200.00	Jones (1.7 @ \$200/hr.)	review application regarding trademark for the Commission's preservingeverydrop website relating to water conservation
Misc:	<u>\$5.00</u>				
	<u>\$345.00</u>	<u>1.70</u>	<u>\$200.00</u>		



# DuPage Water Commission

## MEMORANDUM

TO: Chairman Zay and Commissioners

FROM: John F. Spatz   
General Manager

DATE: August 14, 2014

SUBJECT: July 1, 2014 Invoice

I reviewed the Storino Ramello & Durkin July 2014 invoice for services rendered during the period June 2, 2014 – June 27, 2014 and recommend it for approval. This invoice should be placed on the August 21, 2014, Commission meeting accounts payable.



July 1, 2014  
Storino Ramello & Durkin


CATEGORY	<u>FEEES</u>	<u>HOURS BILLED</u>	<u>AVERAGE HOURLY RATE</u>	<u>ATTORNEYS &amp; PARALEGALS EMPLOYED</u>	<u>MAJOR ACTIVITIES</u>
M. Durkin	\$2,023.15	9.41	\$215.00	M. Durkin (9.41 @ \$215/hr.)	Discussion regarding Collective Bargaining
A. Durkin	\$97.50	<u>0.50</u>	<u>\$195.00</u>	A. Durkin (0.50 @ \$195/hr.)	
	\$2,120.65	9.91			



# DuPage Water Commission

## MEMORANDUM

TO: Chairman Zay and Commissioners

FROM: John F. Spatz  
General Manager 

DATE: August 14, 2014

SUBJECT: August 1, 2014 Invoice

I reviewed the Storino Ramello & Durkin August 2014 invoice for services rendered during the period July 1, 2014 – July 31, 2014 and recommend it for approval. This invoice should be placed on the August 21, 2014, Commission meeting accounts payable.

August 1, 2014  
Storino Ramello & Durkin

CATEGORY	<u>FEES</u>	<u>HOURS BILLED</u>	<u>AVERAGE HOURLY RATE</u>	<u>ATTORNEYS &amp; PARALEGALS EMPLOYED</u>	<u>MAJOR ACTIVITIES</u>
M. Durkin	\$2,371.45	11.03	\$215.00	M. Durkin (11.03 @ \$215/hr.)	Discussion regarding Collective Bargaining
A. Durkin	No charge	<u>6.33</u>	<u>\$195.00</u>	A. Durkin (6.33 @ \$195/hr.)	
	\$2,371.45	17.36			