

Lake County Public Works Department
Northeast Central Wholesale Sewer System
Summary of the Statements of Revenues and Expenses

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Operating Revenues	\$ 3,082,342	\$ 3,228,005	\$ 2,872,053	\$ 2,877,423	\$ 2,981,525
Operating Expense					
Personnel Services	188,821	205,784	165,953	199,246	312,643
Commodities	65,644	30,308	12,595	38,535	65,023
Contractual	<u>2,629,141</u>	<u>2,629,917</u>	<u>2,533,538</u>	<u>2,591,425</u>	<u>2,218,225</u>
Operating income - excluding depreciation	198,736	361,996	159,967	48,217	385,634
Non-operating revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income before adjustments	198,736	361,996	159,967	48,217	385,634
Adjustments (see Note 1)	<u>(320,172)</u>	<u>(500,335)</u>	<u>(620,968)</u>	<u>(311,981)</u>	<u>(333,424)</u>
[(Decrease) / Increase] to Reserve Fund	<u>\$ (121,436)</u>	<u>\$ (138,339)</u>	<u>\$ (461,001)</u>	<u>\$ (263,764)</u>	<u>\$ 52,210</u>

Note 1: Adjustments include capital contributions - connection fees, forecasted annual improvement costs and capital expenditures.

Lake County Public Works Department
Northwest Wholesale Sewer System
Summary of the Statements of Revenues and Expenses

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Operating Revenues	\$ 5,809,040	\$ 5,894,357	\$ 5,660,566	\$ 5,803,027	\$ 5,214,082
Operating Expense					
Personnel Services	499,583	480,549	471,485	487,353	670,737
Commodities	123,028	99,548	60,298	105,036	125,073
Contractual	<u>4,279,067</u>	<u>4,387,082</u>	<u>4,516,996</u>	<u>4,198,441</u>	<u>4,151,439</u>
Operating income - excluding depreciation	907,362	927,178	611,787	1,012,197	266,833
Non-operating revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income before adjustments	907,362	927,178	611,787	1,012,197	266,833
Adjustments (See Note 1)	<u>(635,891)</u>	<u>(679,285)</u>	<u>(727,376)</u>	<u>(574,611)</u>	<u>(487,700)</u>
[(Decrease) / Increase] to Reserve Fund	<u>\$ 271,471</u>	<u>\$ 247,893</u>	<u>\$ (115,589)</u>	<u>\$ 437,586</u>	<u>\$ (220,867)</u>

Note 1: Adjustments include capital contributions - connection fees, forecasted annual improvement costs and capital expenditures.

Lake County Public Works Department
Southeast Wholesale Sewer System
Summary of the Statements of Revenues and Expenses

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Operating Revenues	\$ 7,448,686	\$ 8,468,467	\$ 7,807,486	\$ 6,065,239	\$ 4,280,335
Operating Expense					
Personnel Services	1,282,673	1,286,446	1,367,134	1,319,022	1,584,329
Commodities	419,340	394,501	358,446	421,239	533,803
Contractual	<u>1,972,575</u>	<u>2,011,337</u>	<u>2,015,618</u>	<u>2,360,759</u>	<u>2,075,400</u>
Operating income - excluding depreciation	3,774,098	4,776,183	4,066,288	1,964,219	86,803
Non-operating expenses	<u>(122,095)</u>	<u>(235,533)</u>	<u>(321,090)</u>	<u>(436,828)</u>	<u>(527,459)</u>
Income before adjustments	3,652,003	4,540,650	3,745,198	1,527,391	(440,656)
Adjustments (See Note 1)	<u>(1,951,599)</u>	<u>(1,967,326)</u>	<u>(2,315,890)</u>	<u>(2,671,008)</u>	<u>(2,546,113)</u>
[(Decrease) / Increase] to Reserve Fund	<u>\$ 1,700,404</u>	<u>\$ 2,573,324</u>	<u>\$ 1,429,308</u>	<u>\$ (1,143,617)</u>	<u>\$ (2,986,769)</u>

Note 1: Adjustments include capital contributions - connection fees, forecasted annual improvement costs and capital expenditures.