



DuPage County  
Assessment of Boards and Commissions

Final Recommendations: DuPage Water Commission  
March 14, 2012

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## DuPage Water Commission

### Background

The DuPage Water Commission was created to finance, construct, acquire, and deliver Lake Michigan water to DuPage County. The Commission serves municipalities in the territory of the Commission (primarily DuPage County, Illinois) and DuPage County. In 1986, the Commission entered into "wholesale" Water Purchase Agreements with 23 DuPage County municipalities and began construction on the water supply system. The Commission went into full operation on May 1, 1992.<sup>1</sup> DuPage County joined the Water Commission in May 2006 and several other municipalities have also joined, all as subsequent customers. The DuPage Water Commission has approximately 35 full-time employees.<sup>2</sup>

### Enabling Statute

70 ILCS 3720 Water Commission Act of 1985: In order to assure a sufficient and economic supply of a source of water, the act allows for the creation of water commissions and establishes the rules and powers of such commissions.<sup>3</sup>

### Board Composition

The board consists of 12 commissioners and a chairman. The DuPage County Chairman appoints the Water Commission chairman and 6 commissioners, who represent each of the 6 County Board districts in the County. The 6 additional commissioners are elected by the mayors/presidents of municipalities within DuPage County, one representing each County Board district. The commissioners that do not hold elected office are compensated \$600 per year. Those that hold elected office of another government body are not compensated. Each of the commissioners serves six-year terms.<sup>4</sup> Per provided Board materials, board meetings are scheduled for once per month at 7:30 p.m. on the third Thursday of the month at the Commission Offices at 600 East Butterfield Road, Elmhurst, IL 60126.<sup>5</sup>

### Financial Summary

- The Commission obtains revenue from two primary sources, water sales and sales tax revenues. The Commission also receives some revenue from investment income. The Commission has the ability to raise cash through its authority to issue general obligation and revenue bonds. The Commission's primary expenditures are for water distribution, operations and maintenance, debt service, and capital improvements.<sup>6</sup> The DuPage Water Commission does not levy a property tax.
- In response to both the City of Chicago water rate increases and financial demands due to the depletion of cash reserves, the Commission passed new water rates that went into effect January 2012. The water rates per 1000 gallons are as follows:
  - \$2.99 (effective Jan 2012)
  - \$3.59 (effective Jan 2013)
  - \$4.24 (effective Jan 2014)
  - \$4.96 (effective Jan 2015)
- The DuPage Water Commission Sales Tax of 0.25% is imposed on sales of general merchandise within the boundaries serviced by the DuPage Water Commission.<sup>7</sup> This area excludes the City of West Chicago<sup>8</sup> due to Public Act 95-0114 enacted by General Assembly in 2007.

- The passage of Public Act 96-1389, which was adopted by the General Assembly in 2010, states that beginning June 1, 2016, any tax imposed pursuant to this Section may no longer be imposed or collected, unless a continuation of the tax is approved by the voters at a referendum as set forth in this Section.<sup>9</sup> This means that the Water Commission will no longer be able to collect the 0.25% sales tax as of June 1, 2016.
- The Commission's FY2011-2012 Budget and Appropriation Ordinance budgeted for \$152,550,042 in expenditures.<sup>10</sup>

## Observations

The following observations are derived from interviews with the DuPage Water Commission, review of documents provided by the Commission, and best practice research.

### Financial Analysis

The Water Commission has taken measures to improve its financial condition after significant matters were noted and an investigation was conducted by a special counsel. The Water Commission has addressed all of the recommendations noted in the special counsel's report and has implemented or has plans to implement the recommendations. In addition, the Water Commission has addressed provisions of Public Act 096-1389 which imposed new financial requirements.

The Water Commission has also conducted a rate analysis that addresses rate increases from the City of Chicago for the purchase of water, factors in the elimination of sales taxes, and the future debt certificate retirements. The rate analysis was prepared in a transparent manner through public meetings and meetings with the customers of the Water Commission. The rate analysis provides a sustainable financial model for the Water Commission to follow to operate as a public utility providing water to its customers.

While improvements have been made to address financial concerns previously reported a discussion of past issues is important to understand the financial condition of the Water Commission. In November of 2009, Jenner & Block LLP was retained as special counsel by the DuPage Water Commission to investigate allegations of accounting irregularities and the exhaustion of the Commission's unrestricted reserves. The investigation report indicated the following activities occurred between 2007 and 2009:<sup>11</sup>

- The Commission's unrestricted cash was exhausted as a result of the Commission's April 2007 approval of a \$40 million rebate to its charter customers, its simultaneous \$0.20 water rate reduction, a pre-existing imbalance between water revenues and expenditures, expenditures on new construction projects, and a decline in other revenues.
- The Commission made the decision to pay the rebate and reduce the water rate based on written reports from Staff that overstated the amount of unrestricted cash available.

In response to these findings, legislation was adopted in Springfield during the 2010 legislative session (SB 580, Public Act 96-1389) that imposed a number of new financial requirements on the commission, terminated terms of all sitting commissioners and the chairperson as of January 1, 2011, and authorized the DuPage County Board Chairman to appoint a new Chairman of the Commission. The Commission also hired a new General Manager in March of 2011 and retained Baker Tilly, an accounting and advisory firm, to act as an interim financial administrator and assist in remedying prior accounting errors and implementing internal controls.<sup>12</sup>

Recently the Water Commission has been restructured to address significant issues related to financial practices. Some of the specific items previously noted, follow:

- Industry best practices found in GFOA guidance encourage that working capital for enterprise funds baseline start at a level sufficient to fund 90 days of operations. However, based on best practices, inadequate working capital existed at FY10 year-end.<sup>13</sup>
- The Commission's cash flow summaries indicated significant cash outlays for capital and related financing activities. Although bond and note payment requirements have been met, it is unclear which revenue source or assets (new taxes or unrestricted assets/cash) were being used to meet the requirements, hence bringing the cash position into question. Further, the auditors and management's analysis noted that bond covenants were not met annually.
- External auditors have, over the past several fiscal years, reported a series of control deficiencies. Although a number of items noted do not independently raise question as to financial stability, errors regarding accurate recording of significant liabilities (accounts payable), failure to record cleared costs within the appropriate period following the year-end reconciliation to the bank statement, and errors regarding the recording of capital assets the combined control matters raised concerns.

In early 2011, new management of the Commission prepared a cash flow analysis ("Model") for the next eight years. This Model includes adjustments for the four year ninety percent (90%) rate increase from the City of Chicago for the Purchased Water expense. This Model allows for increases in operation and maintenance expenses, funding capital improvements, and the take out of the Debt Certificates that had been issued in 2009 and 2010 to cover operations and ongoing construction projects. Another item this Model considers is the elimination of the receipt of Sales Tax revenue. The results of the Model were a ten percent (10%) rate increase in May of 2011, a thirty percent (30%) increase in January 2012, a twenty percent (20%) increase in January 2013, an eighteen percent (18%) rate increase in January 2014, and a seventeen percent (17%) increase in January 2015. These increases only affected the Operation and Maintenance rates. The Fixed Cost rate increases by one cent (\$0.01) in January 2013 and again in January 2015. The Model assumes that the Fixed Cost rate is eliminated in January 2016 with the payoff of the Debt Certificates and that the Operation and Maintenance rate is increased by the same corresponding rate amount.<sup>14</sup>

The Model was shown to customers of the DuPage Water Commission with a presentation to explain the reasons for the rate increase. The customers of the Water Commission are units of local government and require significant lead-time to consider the effects of the rate increase upon their own cost structures and budgets. The rate increases were passed by the Commission in November 2011.<sup>15</sup>

Management followed good practices in the development of the Model and the presentation of it to the customer communities. The Model provides the Water Commission with a sustainable financial plan as a public water utility to guide it in future budget and financial matters.

The Commission operates on a fiscal year of May 1, through April 30. Therefore, many of the financial initiatives that the Commission has implemented have not yet been presented in audited financial statements. The following tables present the summarized financial information of the Commission for the past four fiscal years, based on the audited financial statements.

**Summary Statement of Net Assets**

	<u>Apr. 30, 2011</u>	<u>Apr. 30, 2010</u>	<u>Apr. 30, 2009</u>	<u>Apr. 30, 2008</u>
<b>Current Assets</b>				
Unrestricted Cash & Investments	26,837,754	14,716,163	2,187,306	19,004,762
Restricted Cash & Investments	43,167,288	39,331,143	66,455,606	62,086,170
Receivables	14,851,840	11,554,268	11,730,634	13,380,889
Other Assets	5,530,589	10,298,759	928,348	627,284
<b>Non-current Assets</b>				
Other Assets	266,137	226,798	330,038	-
Long Term Loan Receivable	5,000,569	5,637,192	5,637,192	5,637,191
Land and Construction in Progress	41,200,486	38,126,603	19,338,232	14,966,815
Capital Assets, net of depreciation	338,473,794	344,641,100	350,095,316	356,918,849
<b>Total Assets</b>	<b>475,328,457</b>	<b>464,532,026</b>	<b>456,702,672</b>	<b>472,621,960</b>
<b>Current Liabilities</b>				
Payables & Accrued Liabilities	7,714,603	15,655,813	8,318,519	4,317,116
Customer Deposits	648,884	697,162	1,457,785	-
Notes Payable	70,000,000	30,000,000	-	-
Bonds Payable	10,565,000	22,460,026	21,425,000	20,090,393
Accrued Interest	2,130,242	2,358,877	2,567,431	2,893,994
Unearned Revenue	139,874	138,637	140,607	140,992
<b>Non-current Liabilities</b>				
Unearned Revenue	1,664,791	1,805,902	1,943,383	2,083,606
Other Liabilities	46,766	44,637	47,747	38,438
Bonds Payable	59,402,918	69,413,439	91,459,790	112,555,514
<b>Total Liabilities</b>	<b>152,313,078</b>	<b>142,574,493</b>	<b>127,360,262</b>	<b>142,120,053</b>
<b>Net Assets</b>				
Invested in capital assets, net of related debt	297,141,079	285,357,700	256,548,758	239,239,756
Restricted	34,115,788	26,597,792	44,433,387	41,668,865
Unrestricted	(8,241,488)	10,002,041	28,360,265	49,593,286
<b>Net Assets</b>	<b>323,015,379</b>	<b>321,957,533</b>	<b>329,342,410</b>	<b>330,501,907</b>

**Summary Statement of Activities**

	<u>Apr. 30, 2011</u>	<u>Apr. 30, 2010</u>	<u>Apr. 30, 2009</u>	<u>Apr. 30, 2008</u>
<b>Revenues</b>				
Operating:				
Water sales-all categories	59,785,622	49,455,186	41,480,689	40,367,479
Other	16,453	65,682	2,473	72,697
Non-operating:				

Sales Tax	30,780,825	29,046,664	31,118,492	34,308,874
Investment Income	253,179	360,738	1,424,148	3,958,431
Gain on the sale of capital assets	-	-	-	46,624
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<b>Total Revenue</b>	90,836,079	78,928,270	74,025,802	78,754,105
<b>Expenses</b>				
Operating:				
Water supply costs	63,717,280	57,594,500	53,813,786	50,234,652
Depreciation	6,878,751	6,880,364	6,871,760	7,786,017
Personnel Services	3,373,895	3,880,010	3,792,037	3,803,665
All other expenses	1,784,792	2,908,826	2,210,235	1,886,996
Non-operating:				
Bond Interest	6,755,941	6,054,573	6,761,745	7,514,478
Intergovernmental Expense-City of Chicago	7,199,344	9,482,833	1,735,736	-
Loss from loan to charter customer	425,000	-	-	-
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<b>Total Expense</b>	90,135,003	86,801,106	75,185,299	71,225,808
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<b>Income before non-operating items</b>	701,076	(7,872,836)	(1,159,497)	7,528,297
<b>Contributions</b>	356,770	487,959	-	-
<b>Special Item-Customer rebate</b>	-	-	-	(40,000,000)
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<b>Changes in net assets</b>	1,057,846	(7,384,877)	(1,159,497)	(32,471,703)
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<b>Net Assets, May 1</b>	321,957,533	329,342,410	330,501,907	362,973,610
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<b>Net Assets, April 30</b>	323,015,379	321,957,533	329,342,410	330,501,907

Source: DuPage Water Commission Management Information and Annual Financial Statements.

### **Organizational Efficiency**

- Since the new General Manager joined the organization in March of 2011, he has focused on gaining efficiencies and reducing the budget through:<sup>16</sup>
  - Renegotiation of contracts
    - Debt certificate renegotiation has resulted in an estimated savings of \$1 million per year
    - Renegotiated electrical supply contract has resulted in an estimated savings of \$500,000 over the next two years
    - Cell phone provider contract has been renegotiated reducing the cost from approximately \$1700 per month to \$1100 per month
  - Elimination of “built-in overtime”
  - Elimination of automatic raises (or automatic by practice)
  - Rigorous procurement and bidding processes
  - Implementation of benchmarking, performance metrics, lean transformation, six sigma, etc.
  - GPS for vehicles

### **Duplication of Effort/Service**

- The services provided by the Water Commission are specifically outlined in the Water Commission Act of 1985. Another organization providing similar services to the same geography does not exist.
- The Commission has looked at the possibility of sharing services with other utilities; however, so far they have found this difficult as the Commission has a larger system and more specialized work.<sup>17</sup>

### **Procurement Methodology**

The Commission does maintain a procurement policy which is included within their by-laws. We compared the Commission’s by-laws to the County’s Procurement Policy, and we found that the Commission’s by-laws did not formalize the following items contained in the County’s Procurement Policy:

- Insurance requirements for contractors
- Record retention for contractors
- Authorization for the use of electronic transmissions
- Bid and/or request for proposal document addenda and questions
- Communication with bidders/offerors
- Public access to procurement information
- Term limit and full disclosure of price for multi-year contracts
- Contract renewal procedure
- Guidance for review of the procurement policy

It also had information that was inconsistent with the County’s policy on the following item:

- Bid Security / Bonding Requirements – The current policy for performance bonds does not include a limit.

### **Internal Controls**

#### ***Ethics***

The Commission does maintain an ethics policy; however, we found that the policy was missing information regarding the following items, when comparing the policy to the County's Ethics Policy:

- Political Contribution Limit
- Ethics training requirement
- Contractor disclosure of political contributions
- Board disclosure of political contributions
- Future employment
- Former employment relationships

#### ***Credit Cards***

The Water Commission currently has three credit cards issued to designated employees and is working to formally update its policy with regard to credit card use.

#### ***Other***

The independent investigation conducted by Jenner and Block LLP provided a list of recommendations for improving internal controls. During interviews with the Water Commission management and Commission consultant, a determination of the status of recommendations that have been implemented, are in progress, or have not been implemented was prepared, as follows:

##### Implemented:

- Define the responsibilities of the Board and its Committees, as well as the responsibilities of management
- Supervise Staff's handling of financial matters and budgeting
- Recruit professionals with finance experience to serve on the Board and its Finance Committee
- Document and comply with accounting policies, procedures, and controls in accounting. Report any deviation from the procedures and controls to the Finance Committee.
- Report the monthly financial information to the Board
- Perform Bank reconciliations and General Ledger account reconciliations on a monthly basis
- Establish proper segregation of duties
- Restrict access to the InCode accounting system and General Ledger system and provide adequate separation of duties
- Request an independent person (someone not on the Staff) to review any annual changes in the InCode Payroll module, such as pay rates and deductions
- Review and approve all manual journal entries and supporting documentation
- Implement adequate monitoring control to compensate for areas lacking in segregation of duties

- Review the Construction in Progress worksheet to monitor the progress of construction projects to ensure timely reclassification to the appropriate asset categories for depreciation purposes
- Hold regular meetings of the Finance Committee that are not time-limited by the necessity to begin the full Board meeting
- Indicate in a log when review of reports have been completed
  - While not maintaining a separate log, sign-off does occur on each packet

In Progress / Partially Implemented:

- Establish the position of Treasurer as a paid, non-staff position, responsible directly to the Board to perform the treasury functions outlined in the By-laws and watchdog functions. The Treasurer will also be responsible for reporting any improper expenditures, budgetary errors, or accounting irregularities to the Board.
  - Updates to the Commission's by-laws were submitted to its Administration Committee on February 16, 2012. The updates include the establishment of functions for both the Treasurer and Financial Administrator.<sup>18</sup> It is expected that the Board will review the updates and vote on the new by-laws within the next few months.<sup>19</sup>

Not Implemented:

- Make better use of InCode subsidiary ledgers to reduce the number of manual journal entries
  - The Commission plans on waiting until they have hired a full-time Financial Administrator to procure a new system for their fixed asset ledger

**Transparency and Accountability**

- The DuPage Water Commission has a website (<http://www.dpwc.org/>) where a significant amount of information regarding the Commission is posted, including history, board information, meeting schedule, meeting agendas and minutes, policies, and recent news releases.<sup>20</sup>
- During our analysis the DuPage Water Commission updated the navigation on its website to make certain items easier for users to find.<sup>21</sup>
- The General Manager noted that further improvements to the website are planned to make it easier for visitors to find information.<sup>22</sup>

## Operational Recommendations

We considered the progress made by the Water Commission Board and Management in the implementation of the requirements and recommendations of the Act and the Special Counsel's Report. We have previously commented on the progress made by the Water Commission related to implementation activities and we have seen evidence of significant changes to improve financial oversight and internal controls.

The following are specific recommendations that Crowe is making for the County and the Water Commission based on our review of the progress made through the time of our review.

**Continue to monitor the cash flow and evaluate the financial results**

- Crowe recommends that Commission management continue to monitor the cash flow and evaluate the financial results on a regular basis. Regular status reports to the Commission members and report of the annual audit will help provide proper evaluation.

**Continue to rebuild the Commission and follow-best practice guidelines**

- The Water Commission currently has new leadership in place that is addressing the past issues. Progress has been made in several areas that were previously noted. We recommend the Commission continue implementing the recommendations of Jenner and Block LLP and continue following best practice guidelines.

**Increase Transparency and Accountability**

- Provide regular information to the public and to the County Board Chairman's Office
- Continue with planned updates to the Water Commission website

Increasing transparency through increased communication and ease of obtaining information allows for a higher level of accountability and sets a formal expectation of the conduct of appointed board and commission members as well as any employees on staff.

**Implement Internal Controls Policies**

***Procurement***

In order to more fully align its procurement policy with DuPage County, we recommend that the Water Commission **add** the following information:

- Insurance requirements for contractors
- Record retention for contractors (recommended 3 years from final payment)
- Authorization for the use of electronic transmissions
- Bid and/or request for proposal document addenda and questions
- Communication with bidders/offerors
- Public access to procurement information
- Provision for County auditor to audit contractor books and records when related to a contract
- Term limit and full disclosure of price for multi-year contracts
- Contract renewal procedure
- Guidance for review of the procurement policy (recommended every 5 years)

In order to more fully align its procurement policy with DuPage County, we recommend that the Water Commission consider a **change** to the following information:

- Bid Security / Bonding Requirements – The current policy for performance bonds does not include a limit. We recommend adding a limit not to exceed 10% of the amount of the bid.

***Ethics***

In order to more fully align its ethics policy with DuPage County, we recommend that the Water Commission **add** the following information:

- Political Contribution Limit – We recommend that Commissioners are prohibited from soliciting or accepting cumulative campaign contributions of more than \$1,000 in a calendar year from any contractor, union, vendor, PAC, or lobbyists
- Ethics training requirement (may be part of new employee training)

- Contractor disclosure – We recommend that all contractors who have obtained a contract with the Commission greater than \$25,000 shall disclose all cumulative campaign contributions made in the previous 12 months
- Board disclosure – We recommend that all commissioners disclose their financial interests and holdings in any business where they have an ownership interest of 7.5% or greater
- Future employment – We recommend that commissioners should not accept or discuss an offer of future employment with any person or entity doing or seeking to do business with the Commission
- Former employment relationships – We recommend that no employee within 1 year of entering employment with the Commission may participate in the decision making or awarding of a contract to a business by whom they were formerly employed

**Credit Cards**

- The Commission is working to update its credit card policy. We recommend that the Commission update and formalize the policy limiting the use of credit cards.

**Other**

We recommend that the Commission continues to work toward fully implementing the internal controls recommended in the report by Jenner and Block LLP:

- Adopt the new By-Laws that have been submitted to the Administration Committee in order to establish the position of Treasurer as a paid, non-staff position, responsible directly to the Board to perform the treasury functions and watchdog functions. The Treasurer will also be responsible for reporting any improper expenditures, budgetary errors, or accounting irregularities to the Board.
- Make better use of InCode subsidiary ledgers to reduce the number of manual journal entries

**Conclusion**

The Water Commission has addressed most of the items previously reported and it will need to continue making progress toward full implementation of measures called for by the Public Act 96-1389 and the Special Counsel Report Recommendations. The recently appointed Water Commission Board and Management are in the process of implementing the requirements and recommendations to meet the compliance requirements of the Act and to improve operations in accordance with industry and governmental best practices.

Financial analysis of the rate structure for the Water Commission has been prepared to set future water rates for the customers, Water Commission Management followed good practices in the development of the analysis and the presentation of it to the customer communities. The financial analysis provides the Water Commission with a sustainable financial plan as a public water utility to guide it in future budget and financial matters.

The Management of the Water Commission has evaluated and is implementing efficiency measures to reduce costs and is implementing stronger internal control practices. In addition, the Water Commission has improved transparency by improving its website's content and improved accountability practices by posting more information on its website.

The requirements of the Act and the measures recommended by the Special Counsel's Report have been significant undertakings for the Water Commission. Such changes do not occur without significant effort and time to address the measures. Therefore, progress on all of the measures will not be immediate and will continue to require much diligence in the future.

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- <sup>1</sup> “History” DuPage Water Commission Website. Accessed Jan. 20, 2012.  
<http://www.dpwc.org/AboutUs/History/tabid/100/Default.aspx>
- <sup>2</sup> “DuPage Water Commission Management Information” DuPage Water Commission. 2011. Pg. 941
- <sup>3</sup> “Illinois Compiled Statutes: Special Districts (70 ILCS 3720/) Water Commission Act of 1985.” Illinois General Assembly Website. Accessed January 20, 2012.  
<http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=989&ChapterID=15>
- <sup>4</sup> “Illinois Compiled Statutes: Special Districts (70 ILCS 3720/) Water Commission Act of 1985.” Illinois General Assembly Website. Accessed January 20, 2012.  
<http://www.ilga.gov/legislation/ilcs/ilcs3.asp?ActID=989&ChapterID=15>
- <sup>5</sup> “2012 Schedule of Meetings” Letter to Press from John F. Spatz. December 9, 2012. Pg. 2.
- <sup>6</sup> “Confidential Report of Independent Investigation of Certain Financial Issues of the DuPage Water Commission.” Jenner & Block, LLP. March 2, 2010. Pg. 17.
- <sup>7</sup> “DuPage County Water Commission Tax” Illinois Department of Revenue Website. Accessed January 24, 2012.  
<http://tax.illinois.gov/Businesses/TaxInformation/Sales/dupage.htm>
- <sup>8</sup> “Illinois Public Act 095-0114” Illinois General Assembly Public Acts Website. 3/1/12 www.ilga.gov
- <sup>9</sup> “Illinois Public Act 096-0389” Illinois General Assembly Public Acts Website. 3/1/12 <http://www.ilga.gov>
- <sup>10</sup> “Annual Budget and Appropriation Ordinance for the Fiscal Year Commencing May 1, 2011 and Ending April 30, 2012. Ordinance #O-14-11.” DuPage Water Commission. July 14, 2011. Pg. 5.
- <sup>11</sup> “Confidential Report of Independent Investigation of Certain Financial Issues of the DuPage Water Commission.” Jenner & Block, LLP. March 2, 2010. Pg. 15.
- <sup>12</sup> “Interview Notes” Interview with John Spatz, Jr. and Jim Zay of DuPage Water Commission. December 2, 2011 Pg. 2.
- <sup>13</sup> “Appropriate Levels of Working Capital in Enterprise Funds (BUDGET & CAAFR) (2011)” Government Finance Officers Association. February 2011.  
[http://www.gfoa.org/index.php?option=com\\_content&task=view&id=1768](http://www.gfoa.org/index.php?option=com_content&task=view&id=1768)
- <sup>14</sup> Meeting with John Spatz, Jr. of DuPage Water Commission. December 21, 2011.
- <sup>15</sup> Meeting with John Spatz, Jr. of DuPage Water Commission. December 21, 2011.
- <sup>16</sup> “Interview Notes” Interview with John Spatz, Jr. and Jim Zay of DuPage Water Commission. December 2, 2011 Pg. 3. And pursuant to follow up discussion on March 12, 2012.
- <sup>17</sup> “Interview Notes” Interview with John Spatz, Jr. and Jim Zay of DuPage Water Commission. December 2, 2011 Pg. 3.
- <sup>18</sup> “DuPage Water Commission Administration Committee Meeting Agenda for Feb. 16, 2012.” DuPage Water Commission Website. Accessed Mar 5, 2012.  
<http://www.dpwc.org/Portals/0/docs/Admin/Materials/Administration%20Committee%202-16-2012.pdf>
- <sup>19</sup> “RE: Follow up Question from Crowe.” Email from John Spatz, Jr. Mar 5, 2012.
- <sup>20</sup> “DuPage Water Commission” DuPage Water Commission Website. Accessed Jan. 20, 2012.  
<http://www.dpwc.org/Home/tabid/36/Default.aspx>
- <sup>21</sup> “Voicemail from John Spatz, Jr.” Jan. 13, 2012.
- <sup>22</sup> “Interview Notes” Interview with John Spatz, Jr. and Jim Zay of DuPage Water Commission. December 2, 2011 Pg. 2.