

# 2010 Budget

## Code Book

Classification of Budgetary Code Accounts with  
Finance Department Chart of Accounts



Metropolitan Water Reclamation District  
of Greater Chicago

# 2010 MWRDGC Budget Code Book

## BUDGETARY AND COST CODING TABLE OF CONTENTS

Foreword .....	2
Introduction - Description of Budget Coding System .....	3
I    Classification of Funds .....	5
II   Classification of Organizations .....	6
III  Classification of Locations .....	8
IV   Classification of Programs (Functional Areas) .....	13
V    Classification of Commitment Items .....	41
VI   Alphabetical Listing of Commitment Items .....	50
VII  Cost Centers and Corresponding Funds Centers .....	54
Finance Department - Chart of Accounts	
I    Description of Fund and Account Group Structure .....	81
II   Revenues .....	82
III  Expenditures .....	84
IV   Assets .....	84
V    Liabilities and Fund Balance .....	86
Organization Units, Jobs, Position Control Numbers, and Internal Orders .....	88

## FOREWORD

Illinois Compiled Statutes mandate that the Budget and the Annual Appropriation Ordinance of the District specify the several funds, organizational units, objects, characters, and functions (activities) for which appropriations are made.

Section 3 of the Annual Appropriation Ordinance specifies that for the purposes of accounting and expenditure control, the budgetary accounts set forth in the budget shall be the official code designations of the District and that the Manual of Classification of Budgetary Code Accounts issued by General Administration, as revised, shall be in conformance therewith. Additional sections of the Annual Appropriation Ordinance specify use of budgetary code designations for expenditures. The following publication is distributed to District staff to facilitate compliance with these mandates.

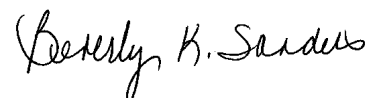
Every year, account code changes made in the final Budget are reflected in the District's "Classification of Budgetary Code Accounts" booklet. The latest code listings made for funds, organizations, locations, programs, and line items are now presented in this document for your use throughout the current fiscal year.

In a continuing effort to improve budgetary control and reporting, it is imperative that personnel coding for labor, purchase requisitions, or direct vouchers consult this Classification of Budgetary Code Accounts for 2010.

Procedures have been established which dictate that the budget coding presented on Board Letters reference only the Fund, Fund Center, and Commitment Item (i.e. 101 - 15000 - 601170). For multiple Departments and/or Commitment Items, commas are to be used to separate the codes (i.e. 101, 201 - 50000 - 612650, 645650). The abbreviation "VAR" is generally not to be used in any element of the budget code block in Board Letters. However, when there are more than four departments or commitment items involved, the use of "VAR" is acceptable. Program Number (Functional Area) will not be used on Board Letters. Please note this only applies to presentation in Board Letters. For all other situations the standard detailed Fund, Cost Center, Commitment Item, and Functional Area code block is to be used.

Necessary changes have been made in all categories of budget codes. Employees responsible for their departmental budgets should familiarize themselves with each budget code from the description of the coding to the fund, organization, location, program, and commitment item systems.

The Finance Department's "Chart of Accounts" includes coding for revenues, expenditures, assets, and liabilities used by Finance and Treasury personnel.



Beverly K. Sanders  
Budget Officer

INTRODUCTION

A Description of the Budgetary Coding System  
for Use with the Classification of Accounts

<b>Fund</b>	<b>Cost Center</b>	<b>Commitment Item</b>	<b>Functional Area</b>
<b>101</b>	<b>15067151</b>	<b>612010</b>	<b>7251</b>

The budgetary coding used at the District has been developed and updated for the configured Enterprise System. To maximize the value of reporting in the financial system, users must be diligent in their use of the correct budgetary coding.

The budget is checked for available appropriation at the Fund, Fund Center, and Commitment Item level. In the case of the Capital Improvements Bond Fund, this would be at the object of expenditure or summary Commitment Item level.

The terminology used in the Enterprise Financial System is Fund, Cost Center, Commitment Item, and Functional Area. The Cost Centers are treated as a group within a department and are controlled for budget availability at the Funds Center (Department Level).

In the case of a department (Engineering) that has cost centers and budget in different funds, the department number part of the Cost Center number is modified, for example, 52 for Engineering Construction Fund and 54 for Engineering Bond Fund.

In many cases, it might not be necessary to fully enter the entire budgetary coding for certain transactions. The Enterprise system has been configured to derive or “default” portions of the budgetary coding based on the entry of certain parts of the budget code.

**Funds:**

The first component of the budgetary code uses three digits to specify the fund.

<b>Fund Number</b>	<b>Description</b>
101	Corporate Fund
201	Construction Fund
301 - 399	Debt Service Funds
401	Capital Improvement Bond Fund
501	Stormwater Management Fund
901	Reserve Claim Fund

**Cost Centers: Department + Section + Location**

The second component of the budgetary code uses eight digits to specify the cost center representing department, section and location. The first two digits specify the department. These digits also correspond to the first two digits of the Fund Center as shown in the table under Fund Center. Digits three to five specify the organizational section or unit and the last three digits specify the location. A complete listing of organizations and locations is shown in Section II and III of this Code Book. Section VII contains the list of all cost center numbers, names and associated fund centers that are active in the financial system. Please contact the Central Budget Office to initiate additions or modifications to Enterprise System Master Data.

A few examples:

- 16124151**    **16** - Monitoring & Research Department
  - 124**        **124** - Analytical Microbiology and Biomonitoring Section
  - 151**        **151** - Main Office Building
  
- 69943360**    **69** - Maintenance & Operations Department Stickney Service Area
  - 943**        **943** - Building & Grounds Section
  - 360**        **360** - Lockport Power House Bridges

**A Description of the Budgetary Coding System  
for Use with the Classification of Accounts**

**Departments (Fund Centers):**

Departments, referred to as Fund Centers in the Enterprise System, are essentially a summary of **detailed cost centers**, derived from the organizational structure. Fund Center numbers are also listed.

<u>Department Number</u>	<u>Department Name</u>	<u>Fund Center Number</u>
11	Board of Commissioners	11000
15	General Administration	15000
16	Monitoring and Research	16000
20	Procurement and Materials Mgmt.	20000
25	Human Resources	25000
27	Information Technology	27000
30	Law	30000
40	Finance	40000
50	Engineering	50000
	<b>Maintenance &amp; Operations:</b>	
66	General Division	66000
67	North Service Area	67000
68	Calumet Service Area	68000
69	Stickney Service Area	69000

**Line Items:**

In each SAP module, the same underlying value or action can be referred to by a different name but the same functionality applies. As an example, for our line item or detailed object of expenditure:

In FM or SPL, the Budget modules; **Line Item = Commitment Item**

In FI, the Financial accounting and reporting module; **Line Item = General Ledger Account**

In CO, the Management Controlling module; **Line Item = Cost Element** (for reporting)

A few examples:

Commitment Item	Description
612010	Travel
612090	Reprographic Services
612150	Electrical Energy
612160	Natural Gas

I. CLASSIFICATION OF FUNDS

DEFINITION: The term “fund” is used to denote sums of money or other resources appropriated for the purpose of performing activities or achieving definite objectives in line with special restrictions, regulations, or limitations and constituting an independent fiscal and accounting entity.

Code No.	Fund and Descriptions	Code No.	Fund and Descriptions
101	<p><b>Corporate Fund</b> Charges incurred by this fund include normal day - to - day operations of the departments, plants, and other facilities. This fund includes appropriations for the normal and routine costs of maintaining facilities through necessary repair and minor replacements. It also supplies funds for support departments such as the Board of Commissioners, General Administration, Human Resources, Information Technology, Law, Finance, and Procurement &amp; Materials Management.</p>	501	<p><b>Stormwater Management Fund</b> This fund is established to meet the responsibility for implementing the requirements of Public Act 93 - 1049 and to account for the revenues, tax levies, appropriations, and expenditures, related to storm - water management activities. These include initiating studies, investigations, ordinances, and other work identified as necessary to implement the legislation and develop and operate a countywide stormwater management plan.</p>
201	<p><b>Construction Fund</b> This fund includes appropriations for major replacements and capital improvements such as additions to water reclamation plants, pumping stations, sewers and related facilities. The cost of major replacement charges must add significant value, utility, and useful life to the facility. Additions include expenses for acquisition of real estate rights - of - way and permanent easements and all related engineering and legal costs; also included in the costs of the additions and replacements are expenses incurred for engineering, administration, supervision, planning, and design.</p>	700	<p><b>Working Cash Fund</b> (Finance Department and Treasury Section Use Only)</p>
300	<p><b>Bond Redemption and Interest Fund</b> Used to accumulate the proceeds from taxes and other revenues, which are set aside to pay the principal and interest on outstanding bonds issued by the District. This Fund is segregated by each bond issue.</p>	701	<p><b>Corporate Working Cash Sub - Fund</b></p>
401	<p><b>Capital Improvements Bond Fund</b> The Board of Commissioners of the Metropolitan Water Reclamation District of Greater Chicago has authorized the issuance and sale of general obligation bonds to provide funds required for the replacing, remodeling, completing, altering, constructing, and enlarging of water reclamation plants or flood control facilities and additions thereto; for the acquisition of air pollution equipment and real, personal, or mixed property necessary for said purpose, pumping stations, tunnels, conduits, intercepting sewers, and outlet sewers, together with the equipment and appurtenances thereto; for the acquisition of the sites and rights - of - way necessary thereto; and for engineering expenses for designing and supervising the construction of such works.</p>	702	<p><b>Construction Working Cash Fund Sub - Fund</b> These funds are authorized by State Statute to make temporary loans to the Corporate and Construction Funds in anticipation of the receipt of property taxes.</p>
		705	<p><b>Stormwater Working Cash Fund</b> (Finance Department and Treasury Section Use Only)</p>
		801	<p><b>Retirement Fund</b> (Finance Department and Treasury Section Use Only) This fund is the retirement plan for District employees accounted for in a trust fund established by State Statute as a legal entity separate and distinct from the District.</p>
		802	<p><b>OPEB Trust Fund (Non - CAFR)</b> A fund established to maintain and administer the Other Post Employment Benefits trust for future District retirees.</p>
		901	<p><b>Reserve Claim Fund</b> A fund established to maintain a reserve for payment of claims, awards, losses, judgements, or liabilities under Workmen’s Compensation Act, Workmen’s Occupational Disease Act, Claim in Tort, or any claim imposed by Local Government and Governmental Employees Tort Immunity Act and for repair or replacement, where the cost exceeds \$10,000, of any property damaged by fire, flood, explosion, vandalism, or any peril, natural or man - made.</p>

II. CLASSIFICATION OF ORGANIZATIONS

DEFINITION: The term “organization” is meant to include all departments and their subunits such as divisions, sections, units, etc.

<u>Code</u>	<u>Organization</u>	<u>Code</u>	<u>Organization</u>
<b>11000</b>	<b>Board of Commissioners</b>	231	Stores Administrative Unit
012	Legislative Section	232	Stickney Storeroom Unit
013	Treasury Section	233	Calumet Storeroom Unit
014	Administrative Section	234	North Side Storeroom Unit
		235	Egan Storeroom Unit
<b>15000</b>	<b>General Administration</b>	<b>25000</b>	<b>Human Resources</b>
050	Executive Division	251	Civil Service Board Section
051	Executive Section	252	Executive Unit
052	Affirmative Action Section	253	Administration & EEO Section
070	Public Affairs Section	254	Employment Services Section
071	Administrative Unit	255	Training Section
072*	Information Resources Unit	256	Classification, Compensation, and Benefits Section
053	Administrative Services Division	258	Labor and Employee Relations Section
054	Administrative Services Section	259	Safety Section
060	Management and Budget Section		
061	Administrative Unit	<b>27000</b>	<b>Information Technology</b>
065	Central Budget Office and Administration Section	270	Executive Division
067	Central Budget Management Unit	271	Executive Section
068	Business Services Center Unit	274	Strategic Guidance Section
080	Police Section	273	IT User Support Division
081	Administrative Unit	276	Administrative Section
082	Police Unit	275	User Support Section
090	Facilities Section	277	Departmental Consulting Unit / Field Operations
091	Administrative Unit	278	Departmental Consulting Unit / MOB Complex Unit
092	Reproduction Unit	281	MOB Operations / Help Desk Unit
093	Automotive Fleet Unit	282	Stickney Operations / Help Desk Unit
096	Building Services Unit	280	IT Infrastructure Division
098	Mail Unit	284	Administrative Section
<b>16000</b>	<b>Monitoring &amp; Research</b>	283	Infrastructure Section
110	Executive Division	285	Network Management Unit
111	Executive Section	286	Voice, Data, and Video Management Unit
120	Environmental Monitoring and Research Division	287	Systems Management Unit
121	Environmental Monitoring and Research Administrative Section	290	IT Application Development Division
122	Wastewater Treatment Process Research Section	291	Administrative Section
123	Biosolids Utilization and Soil Science Section	299	Application Development Section
124	Analytical Microbiology and Biomonitoring Section	292	Database Support Unit
126	Aquatic Ecology and Water Quality Section	293	Enterprise System Support Unit
160	Analytical Laboratories Division	294	LIMS Unit
161	Analytical Laboratories Administrative Section	295	Special Projects Unit
162	Stickney Analytical Laboratory Section	296	Applications Systems Support Unit
164	Industrial Waste Analytical Laboratory Section	297	Geographic Information Systems Unit
165	Organic Compounds Analytical Laboratory Section		
166	Egan Analytical Laboratory Section	<b>30000</b>	<b>Law</b>
167	Calumet Analytical Laboratory Section	310	Executive Division
190	Administration / Industrial Waste Division	311	Executive Office
191	Industrial Waste Administrative Section	312	Clerical Section
192	Enforcement Section	320	Real Estate / General Administration Division
193	User Charge and Technical Services Section	321	Administrative Section
194	Field Services Central Area Section	323	Real Estate - General Administration Section
195	Field Services South Area Section	324	Real Estate Asset Management Section
196	Field Services North Area Section	330	General Litigation Division
197	Field Services North West Area Section	332	Litigation Section
198	Field Services Marine and Monitoring Section	340	Contract and Finance Division
<b>20000</b>	<b>Procurement and Materials Management</b>	342	Contract and Finance Section
211	Executive Section	360	Environmental Issues Division
215	General and Inventory Control Division	361	Administrative Section
217	Inventory Control Section	362	Environmental Issues Section
220	Acquisition Division	370	Employment and Claims Division
221	Administrative Section	372	Employment Section
222	Buying Section	373	Claims Section
224	Clerical Section		
225	Stores and Inventory Division		
226	Administrative Section		
230	Stores Section		

<u>Code</u>	<u>Organization</u>	<u>Code</u>	<u>Organization</u>
<b>40000</b>	<b>Finance</b>	<b>67000</b>	<b>Maintenance &amp; Operations North Service Area</b>
410	Executive Division	710	North Service Area Executive Office
411	Executive Section	711	North Service Area Budget Control Unit
413	Internal Auditing Section	715	North Service Area Branch Office
420	Accounting Division	720	Plant Engineering and Maintenance Section
430	Administrative Section	721	Administrative Unit
440	Financial Administration & Disbursements Section	722	Mechanical Engineering Unit
441	Administrative Unit	723	Electrical Engineering Unit
442	Administrative Services Unit	724	Maintenance Unit
443	Billing Unit	730	Plant Operations Section
446	Accounts Payable Unit	731	Administrative Unit
450	Special Projects and Payroll Section	732	Treatment Operations Unit
451	Special Projects Unit	734	Mechanical Operations Unit
452	Payroll Unit	740	General Plant Services Section
460	General Accounting Section	741	Administrative Unit
463	Accounting Unit	742*	North Service Area Sewer Maintenance Unit
		743	Buildings and Grounds Unit
<b>50000</b>	<b>Engineering</b>	750	Hanover Park Water Reclamation Plant Section
501	Executive Division	751	Administrative Unit
505	Budget and Administrative Section	753	Operations Unit
510	Infrastructure Management Division	754	Maintenance Unit
511	Administrative Section	755	General Plant Services Unit
515	TARP and Project Support Section	760	Area Maintenance Section
516	Local Sewers Permits Section	764	Area Maintenance Unit
517	Collection Facilities Section	780	James C. Kirie Water Reclamation Plant Section
522	Stormwater Management Section	781	Administrative Unit
540	Process Facilities Design Division	783	Operations Unit
541	Administrative Section	784	Maintenance Unit
542	Plant Design Management Section	785	General Plant Services Unit
544	Process Design Section	790	John E. Egan Water Reclamation Plant Section
545	Mechanical Design Section	791	Administrative Unit
546	Electrical Design Section	793	Operations Unit
547	Civil/Structural Design Section	794	Maintenance Unit
550	Construction Division	795*	General Plant Services Unit
551	Administrative Section		
552	Construction Support Services Section	<b>68000</b>	<b>Maintenance &amp; Operations Calumet Service Area</b>
553	Construction South Area Section	810	Calumet Executive Office
554	Construction North and Central Area Section	811	Calumet Administrative and Budget Control Unit
		820	Plant Engineering and Maintenance Section
<b>66000</b>	<b>Maintenance &amp; Operations General Division</b>	821	Administrative Unit
601	Executive Office	822	Mechanical Engineering Unit
611	General Division Executive Office	823	Electrical Engineering Unit
620	Administrative Section	824	Maintenance Unit
621	Administrative Unit	830	Plant Operations Section
630	Waterways Control Section	831	Administrative Unit
631	Administrative Unit	832	Treatment Operations Unit
632	Channels Operations Unit	834	Mechanical Operations Unit
633	Channel Control Unit	839	Lemont Operations Unit
634*	Channel Maintenance Unit	840	General Plant Services Section
635	Lockport Powerhouse Unit	841	Administrative Unit
636*	Boat Operations Unit	842	Calumet Service Area Sewer Maintenance Unit
637*	North Service Area Channel Maintenance Unit	843	Buildings and Grounds Unit
638*	Calumet Service Area Channel Maintenance Unit	844	Fulton County Farm Operations Unit
639*	Stickney Service Area Channel Maintenance Unit		
640	Technical Administration Section	<b>69000</b>	<b>Maintenance &amp; Operations Stickney Service Area</b>
641	Technical Administration Unit	910	Stickney Executive Office
642	Contract Preparation Unit	911	Stickney Budget Control Unit
643	Technical Services Unit	920	Plant Engineering and Maintenance Branch
650	Solids Management Section	921	Administrative Unit
651	Solids Administration Unit	922	Mechanical Engineering Unit
652	Calumet Solids Management Area (CALMSMA)	923	Electrical Engineering Unit
	Field Operations Unit	924	Maintenance Unit
653	Solids Operations Administration Unit	930	Plant Operations Branch
654	Lawndale Avenue Solids Management Area (LASMA) Field Operations Unit	931	Administrative Unit
		932	Treatment Operations Unit
655	Lawndale Avenue Solids Management Area (LASMA) Support Unit	934	Mechanical Operations Unit
		940	General Plant Services Section
660	Site Remediation Section	941	Administrative Unit
661	Site Remediation Unit	942*	Stickney Service Area Sewer Maintenance Unit
		943	Buildings and Grounds Unit
		945	Railroad Unit

## III. CLASSIFICATION OF LOCATIONS

**DEFINITION:** The word "location" is used to identify an area or specific place, usually owned and/or operated by the District. Each location designates specific operations wherein actual resources are expended in achieving the functions of collecting, treating, processing, and disposing of waste, and controlling floods and pollution.

In determining the location to be used, if it is obvious that a particular location will benefit from the incurred cost, then that location code should be used.

**Example:** A design engineer located in the Main Office, working on a project for Stickney Water Reclamation Plant and reporting time on the Daily Time Report, would use Location 239 (Stickney WRP) and not Location 151 (Main Office Building). Supplies, materials, and equipment used or purchased while on this project would also be charged to Location 239.

**Example:** An administrative assistant preparing purchase orders which are for various locations would not be able to distribute items on the Daily Time Report to all these location numbers. Use the location number where the work is performed, and do not attempt to make any arbitrary allocations of truly indirect and support costs.

<u>Code</u>	<u>Location</u>	<u>Code</u>	<u>Location</u>
<b>100 -</b>	<b>General</b>	331	McDonald Creek Diversion and Channel Improvements
<b>199</b>		332	Willow - Higgins Creek Channel Improvements
136	Pipeline Land Reclamation	<b>340</b>	<b>Chicago River, Main Outlet, and South Branch including Fork and Aeration Stations</b>
151	Main Office Building - 100 East Erie Street	342	Chicago River Controlling Works
155	Main Office Building Mc Pav - 111 East Erie Street	345	Chicago River, North Branch, including Aeration Stations
161	North Side Data Center	346	Chicago River Channel
171	Lake Front	347	Centennial Park
180	Dr. Cecil Lue - Hing Research and Development Complex	348	Centennial Fountain
183	Calumet Laboratory	<b>350</b>	<b>Main Channel, including Aeration Station Bridges</b>
185	Engineering Soil Mechanical Center (Oakton Street)	358	Romeo Road Bridge
186	John E. Egan Laboratory	<b>360</b>	<b>Main Channel Extension Lockport Power House Bridges</b>
187	Springfield, Illinois	367	16th Street Des Plaines River Bridge
188	Outside of Cook County	368	16th Street (Main Channel) Swing Bridge
189	Fulton County, Illinois	369	16th Street Deep Run Bridge
190	Cook County - General	<b>370</b>	<b>Des Plaines River Diversion, including Work North of Riverside</b>
191	Lake County, Illinois	371	Riverside Lawn Dike
192	Will County, Illinois	372	McCook Levee
193	LaSalle County, Illinois	<b>380</b>	<b>North Shore Channel, including Aeration Station Bridges</b>
194	Kane County, Illinois	382	Devon Avenue Bridge (North Half)
195	McHenry County, Illinois	383	Sheridan Road Bridge
196	Lake County, Indiana	384	Linden Avenue Bridge
197	DuPage County, Illinois	385	Maple Avenue Bridge
198	University of Illinois - Elwood	387	Church Street Bridge
199	Illinois - General	388	Main Street Bridge (New)
<b>200 -</b>	<b>Water Reclamation Plants and Solids Management Areas</b>	389	Touhy Avenue Bridge
<b>299</b>		<b>390</b>	<b>Calumet - Sag Channel, including Aeration Stations</b>
221	West Side WRP	399	Calumet River Improvement Channel
227	Calumet WRP	<b>400 -</b>	<b>Stormwater Management Watersheds</b>
229	North Side WRP	<b>499</b>	
230	North Side Sludge Line	400	North Branch Chicago River Stormwater Watershed
239	Stickney WRP	410	Lower Des Plaines Tribs Stormwater Watershed
251	Hanover Park WRP	420	CalSag Channel Stormwater Watershed
258	Hinsdale Agreement STW	430	Little Calumet River Stormwater Watershed
259	Lemont WRP	440	Poplar Creek Stormwater Watershed
271	John E. Egan WRP	450	Upper Salt Creek Stormwater Watershed
272	Kirie WRP	460	Combined Sewer Areas in Cook County
274	Fox River WRD	<b>500 -</b>	<b>Flood Control Watershed Basins and Retention Reservoirs</b>
280	O'Brien Locks Solids Management Area	<b>599</b>	
282	Ridgeland Solids Management Area	<b>500</b>	<b>North Side Drainage Basin</b>
283	Stony Island Solids Management Area	501	Techny North Retention Reservoir and PS (Techny Road)
284	Harlem Avenue Solids Management Area	502	Middle Fork Retention Reservoir and PS
285	Lawndale Avenue Solids Management Area	503	Techny Central Retention Reservoir (Willow Road)
286	Vulcan Drying Site	504	Techny South Retention Reservoir and PS (Glenview)
287	Marathon Drying Site	505	Deerfield Retention Reservoir
288	Lawndale Drying Cells	<b>510</b>	<b>Central Drainage Basin</b>
290	Calumet East Drying Site	511	Hillside Retention Reservoir and PS
291	Calumet West Drying Site	512	Mayfair Retention Reservoir and PS
292	Calumet Lagoon Site		
299	Package Treatment Plants (Portable)		
<b>300 -</b>	<b>Channels and Rivers</b>		
<b>399</b>			
330	Buffalo - Wheeling Diversion Channel		

<u>Code</u>	<u>Location</u>	<u>Code</u>	<u>Location</u>
513	Northlake Retention Reservoir Structure #86	649	Alsip PS
514	Melrose Park Retention Reservoir Structure #9	650	Palos Park PS
515	Bellwood Retention Reservoir Structure #94	651	Palos Hills PS
516	Silver Creek Retention Reservoir - Franklin Park Structure #102	652	Southwest 13A PS
517	Franklin Park Reservoir - Structure #106	653	Calumet 18E Extension A PS
<b>520</b>	<b>South Drainage Basin</b>	654	Prospect Meadows (Rand Road) PS
521	Calumet Union Drainage Ditch Retention Reservoir and PS	656	Hazel Crest (East) PS
522	Melvina Ditch Retention Reservoir and PS	657	Calumet 17A Extension A PS
523	Oak Lawn Retention Reservoir	691	Mainstream Tunnel Reservoir PS
524	Lynwood Reservoir and PS - Structure #143	692	Calumet O'Brien Works PS
525	Thornton O'Brien Reservoir and PS - Structure #84	696	Calumet Tunnel Reservoir PS
526	Markham - Harvey Reservoir and PS - Structure #53	697	Calumet Plant Dewatering PS
527	Tinley Park Reservoir and PS - Structure #32	699	Package Pumping Stations (Portable)
528	Stony Creek Retention Reservoir	<b>700 -</b>	<b>Sewer Systems</b>
529	Hickory Hills Retention Reservoir	<b>999</b>	
<b>530</b>	<b>Upper Des Plaines River Basin (O'Hare)</b>	<b>700</b>	<b>Stickney Area</b>
531	Willow - Higgins Retention Reservoir and PS	700	Central Drainage Basin Sewer System
532	Buffalo Creek Retention Reservoir	<b>800</b>	<b>Calumet Area</b>
533	Heritage Park Retention Reservoir and PS	800	South Drainage Basin Sewer System
534	Wilke - Kirchoff Retention Reservoir and PS	<b>900</b>	<b>North Area</b>
535	White Pine Ditch Retention Reservoir	900	North Side Drainage Basin Sewer System
536	Mount Prospect Retention Reservoir and PS		
537	Kirie WRP Retention Reservoir		
<b>540</b>	<b>Upper Salt Creek Drainage Basin</b>		
541	Salt Creek Structure #2 Retention Reservoir	940	Upper Des Plaines Drainage Basin Sewer System (Mount Prospect)
542	Salt Creek Structure #3 Retention Reservoir	950	Upper Salt Creek Drainage Basin Sewer System
543	Salt Creek Structure #4 Retention Reservoir and PS	960	Upper DuPage River Drainage Basin Sewer System
544	Salt Creek Structure #5 Retention Reservoir and PS (Tom Hamilton)	970	Poplar Creek Drainage Basin Sewer System
545	Salt Creek Structure #6 Retention Reservoir and PS (Margreth Riemer)		
546	Watershed Plan Reach "B"	<b>Other</b>	
547	Upper Salt Creek Basin Reach "F"	980	Lemont Drainage Basin Sewer System
548	Upper Salt Creek Basin Interim Detention Structure #2	981	Lockport Powerhouse
<b>550</b>	<b>Upper DuPage River Basin (Hanover)</b>	<b>990</b>	<b>Rock Tunnel Flood and Pollution Control System</b>
551	Upper DuPage Retention Reservoir and PS	991	Mainstream System
552	Hanover Park Retention Reservoir Basin A and PS	992	Calumet System
<b>560</b>	<b>Poplar Creek Basin</b>	993	Des Plaines System (below Weller Creek)
561	Oak Hill Park Retention Reservoir	994	Upper Des Plaines System (above Weller Creek - O'Hare)
562	Hillside Park and Dolphin Park Retention Reservoir	995	Mainstream System Reservoir
570	Lemont Drainage Basin	996	Calumet System Reservoir
<b>580</b>	<b>Other Drainage Basins</b>	997	O'Hare CUP Retention Reservoir
582	Clay Pit Lake Drainage Facility		
<b>600 -</b>	<b>Pumping Stations</b>		
<b>699</b>			
615	Chicago River Controlling Works Pumping Station		
620	Burnham Agreement PS		
621	Calumet 125th Street PS		
623	Calumet City Agreement PS		
624	Evanston PS		
625	McCook PS		
627	95th Street PS		
628	North Branch PS		
629	Racine Avenue PS		
630	Upper Des Plaines at North Avenue PS		
631	Westchester PS		
632	Western Springs PS		
633	Wilmette PS, including Harbor		
634	Wellington Avenue PS		
635	East Markham PS, including Force Main		
636	Glenwood PS		
637	Willow Springs PS		
638	Bartlett PS		
640	Calumet, East 122nd Street (Burley Avenue) PS		
641	Thornton PS		
642	Walters Road PS		
645	O'Brien PS		
647	Prospect Meadows (Wheeling) PS		
648	Hazel Crest PS		

## CLASSIFICATION OF LOCATIONS BY SERVICE AREA DRAINAGE BASIN

<u>Code</u>	<u>Location</u>	<u>Code</u>	<u>Location</u>
<b>0</b>	<b>North Drainage Basin</b>		<b>Channels and Rivers</b>
	<b>General</b>	176	Waterways Investigations
171	Lake Front	340	Chicago River, Main Outlet, and South Branch, including Fork and Aeration Stations
185	Engineering Soil Mechanical Center (Oakton Street)	342	Chicago River Controlling Works
190	Cook County - General	350	Main Channel, including Aeration Station Bridges
	<b>Water Reclamation Plants</b>	370	Des Plaines River Diversion, including Work North of Riverside
229	North Side WRP	371	Riverside Lawn Dike
299	Package Treatment Plants (Portable)	372	McCook Levee
	<b>Channels, Rivers, Bridges, Parks, and Fountains</b>		<b>Flood Control Watershed Basin and Reservoirs</b>
345	Chicago River, North Branch, including Aeration Stations/ Bridges	510	Central Drainage Basin
346	Chicago River Channel	511	Hillside Retention Reservoir and PS
347	Centennial Park	512	Mayfair Retention Reservoir and PS
348	Centennial Fountain	513	Northlake Retention Reservoir - Structure #86
<b>380</b>	<b>North Shore Channel, including Aeration Station Bridges</b>	514	Melrose Park Retention Reservoir - Structure #9
382	Devon Avenue Bridge (North Half)	515	Bellwood Retention Reservoir - Structure #94
383	Sheridan Road Bridge	516	Silver Creek Retention Reservoir - Franklin Park Structure #102
384	Linden Avenue Bridge	517	Franklin Park Reservoir Structure #106
385	Maple Avenue Bridge		<b>Pumping Stations</b>
387	Church Street Bridge	511	Hillside Retention Reservoir and PS
388	Main Street Bridge (New)	512	Mayfair Retention Reservoir and PS
389	Touhy Avenue Bridge	625	McCook PS
	<b>Flood Control Watershed Basin and Reservoirs</b>	629	Racine Avenue PS
500	North Side Drainage Basin	630	Upper Des Plaines at North Avenue PS
501	Techny North Retention Reservoir and PS (Techny Road)	631	Westchester PS
502	Middle Fork Retention Reservoir and PS	632	Western Springs PS
503	Techny Central Retention Reservoir (Willow Road)	637	Willow Springs PS
504	Techny South Retention Reservoir and PS (Glenview)	652	Southwest 13A PS
505	Deerfield Retention Reservoir	699	Package Pumping Stations (Portable)
	<b>Pumping Stations</b>		<b>Sewer Systems</b>
501	Techny North Retention Reservoir and PS (Techny Road)	700	Central Drainage Basin Sewer System
502	Middle Fork Retention Reservoir and PS		<b>2</b>
504	Techny South Retention Reservoir and PS (Glenview)		<b>South Drainage Basin</b>
624	Evanston PS		<b>General</b>
628	North Branch PS	171	Lake Front
633	Wilmette PS, including Harbor	183	Calumet Laboratory
634	Wellington Avenue PS	190	Cook County - General
642	Walters Road PS	582	Clay Pit Lake Drainage Facility
699	Portable Pumping Stations		<b>Water Reclamation Plants and Solids Management Area</b>
	<b>Sewer Systems</b>	227	Calumet WRP
900	North Side Drainage Basin Sewer System	280	O'Brien Lock Solids Management Area
	<b>1</b>	290	Calumet East Drying Site
	<b>Central Drainage Basin</b>	291	Calumet West Drying Site
	<b>General</b>	292	Calumet Lagoon Site
151	Main Office Building - 100 East Erie Street	299	Package Treatment Plants (Portable)
155	Main Office Building Mc Pav - 111 East Erie Street		<b>Channels and Rivers</b>
171	Lake Front	390	Calumet - Sag Channel, including Aeration Stations
180	Dr. Cecil Lue - Hing Research and Development Complex	399	Calumet River Improvement Channel
190	Cook County - General		<b>Flood Control Watershed Basin and Reservoirs</b>
199	Illinois - General	520	South Drainage Basin
	<b>Water Reclamation Plants and Solids Management Areas</b>	521	Calumet Union Drainage Ditch Retention Reservoir and PS
221	West Side WRP	522	Melvina Ditch Retention Reservoir and PS
230	North Side Sludge Line	523	Oak Lawn Retention Reservoir
239	Stickney WRP	524	Lynwood Reservoir and PS - Structure #143
258	Hinsdale Agreement STW	525	Thornton O'Brien Reservoir and PS - Structure #84
282	Ridgeland Solids Management Area	526	Markham - Harvey Reservoir and PS - Structure #53
283	Stony Island Solids Management Area	527	Tinley Park Reservoir and PS - Structure #32
284	Harlem Avenue Solids Management Area	528	Stony Creek Retention Reservoir
285	Lawndale Avenue Solids Management Area	529	Hickory Hills Retention Reservoir
286	Vulcan Drying Site		
287	Marathon Drying Site		
288	Lawndale Drying Cells		
299	Package Treatment Plants (Portable)		

<u>Code</u>	<u>Location</u>	<u>Code</u>	<u>Location</u>
	<b>Pumping Stations</b>	299	Package Treatment Plants (Portable)
521	Calumet Union Drainage Ditch Retention Reservoir and PS		<b>Flood Control Watershed Basin and Reservoirs</b>
522	Melvina Ditch Retention Reservoir and PS	540	Upper Salt Creek Drainage Basin
524	Lynwood Reservoir and PS - Structure #143	541	Salt Creek Structure #2 Retention Reservoir
525	Thornton O'Brien Reservoir and PS - Structure #84	542	Salt Creek Structure #3 Retention Reservoir
526	Markham - Harvey Reservoir and PS - Structure #53	543	Salt Creek Structure #4 Retention Reservoir and PS
527	Tinley Park Reservoir and PS - Structure #32	544	Salt Creek Structure #5 Retention Reservoir and PS (Tom Hamilton)
620	Burnham Agreement PS	545	Salt Creek Structure #6 Retention Reservoir and PS (Margreth Riemer)
621	Calumet 125th Street PS	546	Watershed Plan Reach "B"
623	Calumet City Agreement PS	547	Upper Salt Creek Basin Reach "F"
627	95th Street PS	548	Upper Salt Creek Basin Interim Detention Structure #2
635	East Markham PS, including Force Main		<b>Pumping Stations</b>
636	Glenwood PS	543	Salt Creek Structure #4 Retention Reservoir and PS
640	Calumet, East 122nd Street PS (Burley Avenue)	544	Salt Creek Structure #5 Retention Reservoir and PS (Tom Hamilton)
641	Thornton PS	545	Salt Creek Structure #6 Retention Reservoir and PS (Margreth Riemer)
645	O'Brien PS	699	Package Pumping Stations (Portable)
647	Prospect Meadows (Wheeling) PS		<b>Sewer Systems</b>
648	Hazel Crest PS	950	Upper Salt Creek Drainage Basin Sewer System
649	Alsip PS	<b>5</b>	<b>Upper DuPage River Drainage Basin General</b>
650	Palos Park PS	190	Cook County - General
651	Palos Hills PS		<b>Water Reclamation Plants</b>
653	Calumet 18E Extension A PS	251	Hanover WRP
656	Hazel Crest (East) PS	299	Package Treatment Plants (Portable)
657	Calumet 17A Extension A PS		<b>Flood Control Watershed Basin and Reservoirs</b>
	<b>Sewer Systems</b>	550	Upper DuPage River Basin (Hanover)
800	South Drainage Basin Sewer System	551	Upper DuPage Retention Reservoir and PS
	<b>3 Upper Des Plaines River Drainage Basin General</b>	552	Hanover Park Retention Reservoir Basin A and PS
190	Cook County - General		<b>Pumping Stations</b>
	<b>Water Reclamation Plants</b>	551	Upper DuPage Retention Reservoir and PS
272	Kirie WRP	552	Hanover Park Retention Reservoir Basin A and PS
299	Package Treatment Plants (Portable)	638	Bartlett PS
	<b>Channels and Rivers</b>	699	Package Pumping Stations (Portable)
330	Buffalo - Wheeling Diversion Channel		<b>Sewer Systems</b>
331	McDonald Creek Diversion and Channel Improvements	960	Upper DuPage River Drainage Basin Sewer System
332	Willow - Higgins Creek Channel Improvements	<b>6</b>	<b>Poplar Creek Drainage Basin General</b>
	<b>Flood Control Watershed Basin &amp; Reservoirs</b>	190	Cook County - General
530	Upper Des Plaines River Basin (O'Hare)		<b>Water Reclamation Plants</b>
531	Willow - Higgins Retention Reservoir and PS	274	Fox River WRD
532	Buffalo Creek Retention Reservoir	299	Package Treatment Plant (Portable)
533	Heritage Park Retention Reservoir and PS	699	Package Pumping Station (Portable)
534	Wilke - Kirchoff Retention Reservoir and PS		<b>Flood Control Watershed Basin and Reservoirs</b>
535	White Pine Ditch Retention Reservoir	560	Poplar Creek Basin
536	Mount Prospect Retention Reservoir and PS	561	Oak Hill Park Retention Reservoir
537	Kirie WRP Retention Reservoir	562	Hillside Park and Dolphin Park Retention Reservoir
	<b>Pumping Stations</b>		<b>Sewer Systems</b>
531	Willow - Higgins Retention Reservoir and PS	970	Poplar Creek Drainage Basin Sewer System
533	Heritage Park Retention Reservoir and PS	<b>7</b>	<b>Lemont Drainage Basin General</b>
534	Wilke - Kirchoff Retention Reservoir and PS	190	Cook County - General
536	Mount Prospect Retention Reservoir and PS		<b>Water Reclamation Plants</b>
647	Prospect Meadows (Wheeling) PS	259	Lemont WRP
654	Prospect Meadows (Rand Road) PS		
699	Portable Pumping Stations		
	<b>Sewer Systems</b>		
940	Upper Des Plaines Drainage Basin Sewer System (Mount Prospect)		
	<b>4 Upper Salt Creek Drainage Basin General</b>		
186	John E. Egan Laboratory		
190	Cook County - General		
	<b>Water Reclamation Plants</b>		
271	John E. Egan WRP		

<u>Code</u>	<u>Location</u>
299	Portable Treatment Plants
	<b>Channels and Rivers</b>
350	Main Channel, including Aeration Station Bridges
699	Portable Pumping Stations
	<b>Flood Control Watershed Basin and Reservoirs</b>
570	Lemont Drainage Basin
	<b>Sewer Systems</b>
980	Lemont Drainage Basin Sewer System
981	Lockport
<b>8</b>	<b>Outside Boundary</b>
	<b>General</b>
136	Pipeline Land Reclamation
171	Lake Front
187	Springfield, Illinois
188	Outside Cook County
189	Fulton County, Illinois
191	Lake County, Illinois
192	Will County, Illinois
193	LaSalle County, Illinois
194	Kane County, Illinois
195	McHenry County, Illinois
196	Lake County, Indiana
197	DuPage County, Illinois
198	University of Illinois - Elwood
199	Illinois - General
	<b>Water Reclamation Plants</b>
299	Portable Treatment Plants
	<b>Channels and Rivers</b>
350	Main Channel, including Aeration Station Bridges
358	Romeo Road Bridge
360	Main Channel Extension Lockport Power House Bridges
367	16th Street Des Plaines River Bridge
368	16th Street (Main Channel) Swing Bridge
369	16th Street Deep Run Bridge
370	Des Plaines River Diversion, including Work North of Riverside
390	Calumet - Sag Channel, including Aeration Stations
399	Calumet River Improvement Channel
699	Portable Pumping Stations
<b>9</b>	<b>Chicagoland Deep Tunnel</b>
	<b>General</b>
190	Cook County - General
691	Mainstream Tunnel Reservoir PS
692	Calumet O'Brien Works PS
696	Calumet Tunnel Reservoir PS
697	Calumet Plant Dewatering PS
699	Portable Pumping Stations
	<b>Sewer Systems</b>
990	Rock Tunnel Flood and Pollution Control System
991	Mainstream System
992	Calumet System
993	Des Plaines System (below Weller Creek)
994	Upper Des Plaines System (above Weller Creek - O'Hare)
995	Mainstream System Reservoir
996	Calumet System Reservoir
997	O'Hare CUP Retention Reservoir

**IV. CLASSIFICATION OF PROGRAMS (FUNCTIONAL AREAS)**

To comply with State Statutes, it is necessary to prepare budget estimates and appropriate funds according to organizational units as well as programs, performance principles, and unit cost data. It is necessary to budget and report expenditures by programs and the cost of performance to achieve the objectives of the District relating to drainage, sewage collection, sewage treatment, flood and pollution control, and solids utilization, including unit costs whenever ascertainable.

Each budgetary coding must be identified with a four digit program code.

The first digit of this part refers to the objectives or functions such as Collection Systems, 1000; Treatment Processes, 2000; Solids Processing, 3000; Flood and Pollution Control, 4000; Solids Drying/Utilization, 5000; General Support, 7000; General Overhead (M&O), 8000; and R&D Distributive Services, 9000.

The second through fourth digits describe the specific programs. For example, Secondary Treatment would be **2200**.

Exhibit II details the functional areas by sewage collection, treatment, solids processing, flood, and pollution control, solids drying/utilization, general support, M&O General Overhead, and M&R Distributive Services.

**PROGRAM (FUNCTIONAL AREA) STRUCTURE**

**EXHIBIT II**

1000	Collection Systems	2000	Treatment Processes	3000	Solids Processing	4000	Flood & Pollution Control	5000	Solids Drying/Utilization
1100	Pumping Stations	2100	Primary Treatment	3100	Primary Solids			5100	Disposal of Primary Solids
1200	TARP	2200	Secondary Treatment	3200	Secondary Solids	4200	Waterways Control & Retention Reservoirs	5200	Disposal of Secondary Solids
1300	Major Pumping Stations	2300	Tertiary Treatment	3300	Tertiary Solids	4300	Stormwater Management	5300	Disposal of Tertiary Solids
		2400	Wetlands			4400	Aeration Facilities		
1500	Local Sewer - Engineering Activity					4600	Monitoring		
1700	Design	2700	Design	3700	Design	4700	Design	5700	Design
1800	Construction	2800	Construction	3800	Construction	4800	Construction	5800	Construction
1900	Collection Systems	2900	Treatment Processes	3900	Solids Processing	4900	Flood and Pollution Control	5900	Solids Utilization
7000	General Support (see page 17)								
8000	General Overhead (M&O internal use only...see page 18)								
9000	Distributive Services (M&R internal use only...see page 18)								

When selecting a program number for a payroll or labor (Commitment Item 601010) activity, consult the Positional Budget in the BPT for the correct program number. For expenditures other than Account 601010, use the BPT Budget Working Report and BF - 10 to ascertain the correct program code number to use.

Summary program numbers having detail and subdetail programs are listed and defined by an indented presentation. In these instances, it is instructed that expenditures are to be charged only to detail (or subdetail) programs. The Enterprise System will summarize detail programs, as well as measure and compare budgeted to actual costs for both detail and summary programs.

**EXAMPLES:**

**Program 5200 - Disposal of Secondary Solids** (Summary Program; do not charge expenditures to this program)

**Detail Program 5210 - Utilization of Mixed Compost** (Detail Program; charge expenditures here)

**Program 1530 - Local Sewer Permit Activity** (Detail Program as Summary Cost Program of Subdetail Programs; do not charge expenditures here)

**Detail Program 1531 - Review/Issuance of MWRD Sewer Permits** (Subdetail Program; charge expenditures here)

<u>Code</u>	<u>Function</u>	<u>Code</u>	<u>Function</u>
<b>1000</b>	<b>Collection Systems</b>	1940	Emissions Monitoring and Control Activities
1100	Pumping Stations	1941	Odor Monitoring and Control Activities
1110	Interceptor Systems	1942	Weather Monitoring Activities
1111	Intercepting Sewer	1990	Administrative Overhead
1112	Intercepting Sewers Control Structures	1991	Human Resources Administration
1113	Intercepting Sewers Lift Stations	1992	Budget Administration
1114	Intercepting Sewers Force Mains	1993	Purchase Orders/Contract Administration
1119	Intercepting Sewers/Interceptors Inspection/ Rehabilitation Program (IIRP)	1994	Regulatory Administration
1200	TARP	1995	Public Affairs
1210	TARP Systems	1996	Process/Facility Planning
1211	TARP Tunnels	1997	Safety/Security Administration
1212	TARP Control Structures	1998	Services Provided by Other Governmental Units
1213	TARP Pump Stations	1999	General Administrative Overhead
1214	TARP CUP (Chicago Underflow Plan) Storage Reservoirs	<b>2000</b>	<b>Treatment Processes</b>
1215	TARP Coarse Screens	2010	Fine Screens
1217	TARP Screenings Disposal	2015	Fine Screens
1218	TARP Thornton Transitional Reservoir	2017	Fine Screen Disposal
1300	Pumping Station Facilities	2020	Grit Chambers
1310	Major Pump Station Facilities	2025	Grit Chambers
1312	Pump Station Storm Pumps	2026	Grit Dewatering
1313	Pump Station Dry Weather Pumps	2027	Grit Disposal
1315	Pump Station Coarse Screens	2030	Storm Flow Equalization
1317	Pump Station Coarse Screenings Disposal	2034	Storm Flow Equalization Facility
1318	Pump Station Storm Discharge Disinfection	2100	Primary Treatment (Physical)
1500	Local Sewer - Engineering Activity (City, Village, Township Sewers)	2110	Primary Settling
1530	Local Sewer Permit Activity	2111	Primary Tank/Imhoff
1531	Review/Issuance of MWRD Sewer Permits	2115	Scum Skimming
1533	Review of Other Permits	2117	Scum Disposal
1535	Local Sewer Construction Surveillance/Enforcement	2120	Storm Treatment Facilities
1537	Permit Revision	2121	Storm Treatment Facilities
1560	Local Sewer Public Service Coordination	2130	Scum Handling Facilities
1561	Public Service	2131	Scum Dewatering Tanks
1563	Interagency Coordination	2137	Scum Disposal
1570	Local Sewer Rehabilitation	2200	Secondary Treatment (Biological)
1571	Local Sewer Rehabilitation Ordinance Enforcement Activity	2210	Aeration / Clarification
1700	Collection System Design	2211	Aeration Basin/Clarifiers
1710	Technical Assistance for Collection Design	2212	Blower and Air Mains
1711	Collection Design Technical Assistance for M&O Department	2215	Scum Skimming
1712	Collection Design Technical Assistance for Departments other than M&O	2217	Scum Disposal
1800	Collection Construction	2300	Tertiary Treatment (Physical/Chemical)
1818	Collection Claims Prevention and Resolution	2310	Tertiary Filtration
<b>1900</b>	<b>Collection Systems - Indirect Cost Programs</b>	2311	Tertiary Filtration
1910	Buildings - Structural/Architectural	2320	Post Aeration
1911	Janitorial Services	2321	Post Aeration
1912	Structural/Architectural Systems	2330	Disinfection
1914	Shop Equipment	2331	Chlorination System
1917	Trash Disposal	2332	Dechlorination System
1919	General Buildings	2333	UV Disinfection
1920	Buildings - Electrical/Mechanical	2334	Ozone Disinfection
1921	Electrical Systems/Subsystems	<b>2400</b>	<b>Wetlands</b>
1922	Communication Services/Subsystems	2410	Wetlands Activities
1923	City Water Services	2411	Wetland Development and Design
1924	Plumbing Systems	2412	Wetland Construction
1925	Process Water Systems	2700	Treatment Design
1926	High Pressure Air Systems	2710	Technical Assistance for Treatment Design
1928	Steam Generation /Distribution and HVAC Systems	2711	Treatment Design Technical Assistance for M&O Department
1929	Buildings - General, Electrical/Mechanical	2712	Treatment Design Technical Assistance for Departments other than M&O
1930	Grounds	2800	Treatment Construction
1931	Landscaping	2818	Treatment Claims Prevention and Resolution
1932	Roads/Parking Lots	<b>2900</b>	<b>Treatment Processes</b>
1935	Vehicles, MOBILE Equipment and Support Systems	2910	Buildings - Structural/Architectural
1938	General Real Estate	2911	Janitorial Services
1939	Grounds General	2912	Structural/Architectural Systems
		2914	Shop Equipment
		2917	Trash Disposal
		2919	General Buildings
		2920	Buildings - Electrical/Mechanical

<u>Code</u>	<u>Function</u>	<u>Code</u>	<u>Function</u>
2921	Electrical Systems/Subsystems	3800	Solids Processing Construction
2922	Communication Services/Subsystems	3818	Solids Claims Prevention and Resolution
2923	City Water Services	3900	Solids Processing
2924	Plumbing Systems	3910	Buildings - Structural/Architectural
2925	Process Water Systems	3911	Janitorial Services
2926	High Pressure Air Systems	3912	Structural/Architectural Systems
2927	Turbine Generator	3914	Shop Equipment
2928	Steam Generation /Distribution and HVAC Systems	3917	Trash Disposal
2929	Buildings - General, Electrical/Mechanical	3919	General Buildings
2930	Grounds	3920	Buildings - Electrical/Mechanical
2931	Landscaping	3921	Electrical Systems/Subsystems
2932	Roads/Parking Lots	3922	Communication Services/Subsystems
2933	Vehicles, MOBILE Equipment, and Support Systems	3923	City Water Services
2934		3924	Plumbing Systems
2935		3925	Process Water Systems
2938	General Real Estate	3926	High Pressure Air Systems
2939	Grounds General	3927	Turbine Generator
2940	Emissions Monitoring and Control Activities (ICC)	3928	Steam Generation /Distribution and HVAC Systems
2941	Odor Control Activities	3929	Buildings - General, Electrical/Mechanical
2942	Weather Monitoring Activities	3930	Grounds
2990	Administrative Overhead	3931	Landscaping
2991	Human Resources Administration	3932	Roads/Parking Lots
2992	Budget Administration	3933	Railroads
2993	Purchase Orders/Contract Administration	3935	Vehicles, MOBILE Equipment and Support Systems
2994	Regulatory Administration	3938	General Real Estate
2995	Public Affairs	3939	Grounds General
2996	Process/Facility Planning	3940	Emissions Monitoring and Control Activities
2997	Safety/Security Administration	3941	Odor Control Activities
2998	Services Provided by Other Governmental Units	3942	Weather Monitoring Activities
2999	General Administrative Overhead	3990	Administrative Overhead
<b>3000</b>	<b>Solids Processing</b>	3991	Human Resources Administration
3100	Processing Primary Solids - Summary Program	3992	Budget Administration
3110	Gravity Thickening	3993	Purchase Orders/Contract Administration
3111	Gravity Thickening	3994	Regulatory Administration
3113	Force Main/Pumping	3995	Public Affairs
3117	Transportation to Interceptor	3996	Process/Facility Planning
3118	Screenings Removal	3997	Safety/Security Administration
3119	Screenings Disposal	3998	Services Provided by Other Governmental Units
3130	Predigestion Centrifuge Thickening	3999	General Administrative Overhead
3131	Predigestion Centrifuge		
3140	Gravity Belt Thickeners	<b>4000</b>	<b>Flood and Pollution Control</b>
3141	Gravity Belt Thickening	4200	Waterways Control and Stormwater Retention Reservoirs
3143	Force Main/Pumping	4202	Power Generation at Lockport
3150	Primary Thickening	4203	Stormwater Retention Reservoir Activity
3151	Primary Thickening	4205	Diversion Operations and Accounting
3200	Processing Secondary Solids	4206	Water Quality Monitoring System - M&O
3210	Unheated Digestion	4207	Centennial Fountain
3211	Imhoff Digestion	4209	Waterways Control - All Other - General
3220	Heat Digestion	4210	Maintenance of Waterways
3221	Heated Digestion	4211	Waterways Debris Removal
3222	Screenings Removal/Disposal	4212	Small Stream Maintenance
3224	Loading for Transportation	4213	Pollutant Recovery (Navigable)
3225	Transportation	4214	Pollutant Recovery (Nonnavigable)
3300	Processing Tertiary Solids	4215	Rodent and Insect Control
3310	Lagoon Dewatering	4216	Bridge and Road Maintenance
3311	Lagoon Dewatering	4217	Canal Bank Maintenance
3313	Pumping to Lagoons (Force Main)	4219	Maintenance of Waterways - All Other - General
3320	Post - Digestion Centrifuge	4300	Stormwater Management
3321	Post - Digestion Centrifuge	4310	Stormwater Management Planning
3328	Centrifuge Conveyor/Hopper	4311	Watershed Councils
3330	Cake Aging Lagoons	4312	Mapping, Surveys, and Soil Testing
3331	Cake Aging Lagoons	4313	Watershed Plan Development
3334	Loading for Transport to Cake Aging Lagoons	4314	Publications and Public Affairs
3335	Intrafacility Transport to Cake Aging Lagoons	4315	GIS System
3350	Desilting Basins	4320	Stormwater Management Regulation
3351	Desilting Basins	4321	Permits
3700	Solids Processing Design	4322	Storm and Flood Ordinance Development
3710	Technical Assistance for Solids Processing Design	4323	Inspections
3711	Solids Processing Design Technical Assistance for M&O Department	4324	Zoning
3712	Solids Processing Design Technical Assistance for Departments other than M&O	4330	Operations and Maintenance
		4331	Stormwater Retention Reservoir Activity

<u>Code</u>	<u>Function</u>	<u>Code</u>	<u>Function</u>
4332	Small Stream Maintenance		
4334	Operations and Maintenance Contracted with Other Governments	5112	Material Preparation of Lo - Solids for Ultimate Use
4335	Waterways Debris Removal	5114	Loading Lagoon Lo - Solids for Transport to Drying Site
4340	Flood Mitigation Projects	5115	Intrafacility Transport of Lagooned and Pre - Dried Lo - Solids to Drying Site
4341	Planning/Design		
4342	Contract Administration		
4343	Construction	5120	Cake Agitation/Drying
4344	Flood Mitigation Projects Contracted with Other Governments	5121	Drying Site O&M, for Cake
4345	Land and Easements	5122	Material Preparation of Cake for Ultimate Use
4350	Administrative Overhead	5124	Loading of Lagoon Cake for Transport to Drying Site
4351	Human Resources Administration	5125	Intrafacility Transport to Drying Site
4352	Budget Administration	5126	Intrafacility Transport of Un - aged Cake to Drying Site
4354	Administrative Overhead Contracted with Other Governments	5200	Disposal of Secondary Solids
4358	Service to Other Government Agencies	5210	Contract Utilization/Disposal
4359	General Administrative Overhead	5211	Contract Utilization/Disposal of Dried Biosolids
4400	Aeration Facilities	5214	Loading of Dried Biosolids for Transportation to Utilization/Disposal Site
4410	Instream Aeration Facilities		
4420	Sidestream Aeration Facilities	5215	Transport to Utilization/Disposal Site
4600	Monitoring	5220	Local Distribution
4650	Operations Monitoring	5221	Local Distribution O&M
4652	Liquid Monitoring	5224	Loading of Dried Biosolids for Transportation to Utilization Site
4653	Solids Monitoring		
4660	Waste Monitoring	5225	Transportation of Dried Biosolids to Local Distribution Utilization Site
4661	User Charge Ordinance - Residential and Small Nonresidential Commercial - Industrial Users	5230	Fulton County Land Reclamation
4662	User Charge Ordinance - Tax Exempt Users	5231	Fulton County Land Reclamation
4663	User Charge Ordinance - Large Commercial - Industrial Users	5232	Fulton County Site Maintenance
4664	Environmental Remediation	5233	Pumping and Application of Supernatant
4665	Septic Tank and Chemical Toilet Waste Administration	5234	Loading for Transportation to Fulton County
4666	Sewage and Waste Control Ordinance - Significant Industrial Users (SIUs) Minimum Regulatory Requirement Activities	5235	Transportation to Fulton County
4667	Sewage and Waste Control Ordinance - Significant Industrial Users (SIUs)	5236	Loading for Transportation in Fulton County
4668	Sewage and Waste Control Ordinance - Other Industrial Users	5237	Intrafacility Transportation in Fulton County
4669	Waste Monitoring - All Other - General	5238	Farming in Fulton County
4670	Environmental Monitoring	5239	Reclamation of Mine Sites
4671	Lake Michigan Monitoring	5240	Local District Utilization
4672	Waterways Monitoring	5241	Local Utilization Site Activities
4673	Inspection Events	5243	Transport to District Farm Site
4680	Technical Assistance to Organizations Outside the Monitoring and Research Department	5244	Loading for Transportation to District Site
4681	Assistance to M&O Department	5245	Transportation to District Utilization Site
4682	Technical Assistance - All Other - General	5250	Farm Utilization of Cake
4683	Regulatory Review and Response	5251	Farm Utilization of Wet Cake
4690	Operations and Applied Research	5252	Wet Cake Holding Area
4700	Flood and Pollution Control Design	5254	Loading for Transportation to Wet Cake Holding Area
4710	Technical Assistance for Flood and Pollution Control Design	5255	Intrafacility Transport to Wet Cake Holding Area
4711	Flood and Pollution Control Design Technical Assistance for M&O Department	5256	Loading Wet Cake from Holding Area for Transportation to Farm Utilization Site
4712	Flood and Pollution Control Design Technical Assistance for Departments other than M&O	5260	Farm Utilization of Dried Biosolids
4800	Flood and Pollution Control Construction	5261	Farm Utilization of Dried Biosolids
4818	Flood and Pollution Control Claims Prevention and Resolution	5264	Loading Dry Biosolids for Transportation to Farm Utilization Site
4900	Flood and Pollution Control - Indirect Cost Program	5265	Transportation of Dried Biosolids to Farm Utilization Site
4919	Building Structures	5270	Contractual Secondary Solids Disposal
4929	Electrical and Mechanical Systems within Buildings	5271	Pelletizer Operations
4939	Grounds	5300	Disposal of Tertiary Solids
4999	General Administration Overhead	5700	Solids Disposal Design
		5710	Technical Assistance for Solids Disposal Design
		5711	Solids Disposal Design Technical Assistance for M&O Department
		5712	Solids Disposal Design Technical Assistance for Departments other than M&O
		5800	Solids Disposal Construction
		5818	Solids Disposal Claims Prevention and Resolution
<b>5000</b>	<b>Solids Drying/Utilization</b>	<b>5900</b>	<b>Solids Utilization - Indirect Cost Programs</b>
5100	Disposal of Primary Solids	5910	Buildings - Structural/Architectural
5110	Lo - Solids Agitation/Drying	5911	Janitorial Services
5111	Drying Site O&M, for Lo - Solids	5912	Structural/Architectural Systems
		5914	Shop Equipment

<u>Code</u>	<u>Function</u>	<u>Code</u>	<u>Function</u>
5917	Trash Disposal	7286	Storeroom Operations - All Other Goods (General)
5919	General Buildings	7289	Inventory Purchases - Only
5920	Buildings - Electrical/Mechanical	7290	Examinations and Employment Activities
5921	Electrical Systems/Subsystems	7295	Equal Employment Opportunity Activities
5922	Communication Services/Subsystems	7296	Recruitment and Marketing Activities
5923	City Water Services	7300	Compensation and Classification Activities
5924	Plumbing Systems	7310	Training and Development Activities
5925	Process Water Systems	7311	Employee Performance Management
5926	High Pressure Air Systems	7315	Retiree Benefits
5928	Steam Generation /Distribution and HVAC Systems	7316	OPEB Trust Contributions
5929	Buildings - General, Electrical/Mechanical	7320	Employee Benefits
5930	Grounds	7325	Labor and Employee Relations
5931	Landscaping	7330	Human Resources Administration
5932	Roads/Parking Lots	7340	Security of Plants and Properties
5933	Railroad	7350	General Legal Matters
5935	Vehicles, MOBILE Equipment and Support Systems	7351	Legislative
5938	General Real Estate	7352	Financial Matters
5939	Grounds General	7353	Governmental and Regulatory Matters
5940	Emissions Monitoring and Control Activities	7354	Contract Administration
5941	Odor Control Activities	7355	Litigation
5942	Weather Monitoring Activities	7356	Employment Matters
5990	Administrative Overhead	7359	Legal Services - General
5991	Human Resources Administration	7360	Real Estate Operations
5992	Budget Administration	7361	Leases (including Subleases)
5993	Purchase Orders/Contract Administration	7362	Easements
5994	Regulatory Administration	7363	Permits
5995	Public Affairs	7364	Rights - of - Entry Pending Easements
5996	Process/Facility Planning	7365	Land Record Program
5997	Safety/Security Administration	7366	Waterways Land Management
5998	Services Provided by Other Governmental Units	7367	Real Estate Asset Management
5999	General Administrative Overhead	7368	Real Estate Environmental Assessment
		7369	Real Estate Operations - All Other (General)
		7370	Claims Processing and Investigations
		7371	Employee Injury Claims Processed
		7379	Investigations - All Other (General)
		7380	Information Technology and Telecommunications
		7381	Systems Analysis and Programming
		7382	Desktop Applications Support
		7383	Voice, Data, and Video Communications Support
		7384	Central Computer Hardware and Proprietary Software Support
		7385	Computer Operations, Maintenance, and Support
		7386	Disaster Recover
		7387	Computer Security
		7388	Information Systems Planning
		7389	Information Systems Coordination
		7390	Accounting and Auditing
		7391	Accounts Payable
		7392	Payroll and Employee Expense
		7393	Billing and Collections
		7395	Internal Auditing
		7398	Clerk's Corporate Functions and Administrative Services
		7399	Accounting and Financial Reporting
		7405	Financial System Development
		7460	Main Office Complex Building Services
		7461	Administration and Mc Pav Building Operations
		7462	Administration and Mc Pav Building Construction
		7463	Mailroom Services
		7464	Telephone Switchboard Operations at MOBC
		7470	Affirmative Action
		7471	Contract Compliance
		7472	Community Activity
		7473	Affirmative Action Support
		7480	Safety Program
		7490	Automotive Fleet Operations
		7491	Automotive Fleet Procurement
		7496	Automotive Fleet Disposal
		7499	Automotive Fleet Operations
		7601	Principal and Interest on Bonds
		7604	Social Security and Medicare Contributions
		7700	Grants, Loans, Permits, and Government Operations
		7701	Grant/Loan Applications
<b>7000</b>	<b>General Support</b>		
7100	Executive Director Direction		
7110	Legislative		
7130	Administrative Activities		
7150	Civil Service Board Procedures		
7210	Treasury Activities		
7220	Reprographic Services		
7221	Duplication Services		
7224	Graphic Design Services		
7240	Public Affairs		
7245	Capital Improvements Public Affairs		
7247	Internal Public Affairs		
7248	External Public Affairs		
7249	Library Services		
7250	Budget Preparation and Management Studies		
7251	Corporate Budget Preparation, Monitoring and Administration		
7252	Management and Organization Studies		
7253	Support Department Budget Preparation, Monitoring, and Administration		
7254	Enterprise System		
7255	Operating Department Budget Preparation, Monitoring, and Administration		
7260	Buying Procedures		
7261	Purchase Orders Processed		
7262	Requisition Items Processed		
7263	Contracts Processed		
7264	Quotes Processed		
7265	Crop and Surplus Sales		
7269	Buying Procedures - All Other - General		
7270	Inventory and Cataloging		
7271	Centralized Cataloging		
7272	Cycle Counting/Inventory Control		
7273	Centralized Planning and Control		
7279	Cataloging and Inventory - All Other (General)		
7280	Stores Operation and Issue		
7282	Storeroom Ordering		
7283	Receiving		
7284	Storing		
7285	Issuing		

<u>Code</u>	<u>Function</u>	<u>Code</u>	<u>Function</u>
7702	Permit Applications	<b>8900</b>	<b>General Overhead - Indirect Cost Programs</b>
7703	Grant/Loan Processing	8910	Buildings - Structural/Architectural
7704	General Government Operations	8911	Janitorial Services
7705	Interaction with Private Environmental Interests	8912	Structural/Architectural Systems
7710	Technical Assistance for Grants, Loans, Permits, and Government Operations	8914	Shop Equipment
7711	Grants, Loans, Permits, and Government Operations Technical Assistance for M&O Department	8917	Trash Disposal
7712	Grants, Loans, Permits, and Government Operations Technical Assistance for Departments other than M&O	8919	General Buildings
7740	Land and Easements	8920	Buildings - Electrical/Mechanical
7741	Survey Support	8921	Electrical Systems/Subsystems
7745	Utility Review i.e. OUC, JULIE, IDOT info requests	8922	Communication Services/Subsystems
7760	Environmental Planning	8923	City Water Services
7761	Master Planning	8924	Plumbing Systems
7762	Space Planning	8925	Process Water Systems
7763	Land Planning	8926	High Pressure Air Systems
7800	Information Technology Services	8927	Turbine Generator
7801	Information Technology Services - General Administration	8928	Steam Generation/Distribution and HVAC Systems
7802	Information Technology Services - M&R	8929	Buildings - General Electrical/Mechanical
7803	Information Technology Services - P&MM	8930	Grounds
7804	Information Technology Services - HR	8931	Landscaping
7805	Information Technology Services - Finance	8932	Roads/Parking Lots
7806	Information Technology Services - Engineering	8933	Railroad
7807	Information Technology Services - M&O	8935	Vehicles, MOBILE Equipment and Support Systems
7808	Information Technology Services - Stormwater	8938	General Real Estate
7809	Information Technology Services - All Other Departments	8939	Grounds General
7900	M&O General Support Services	8940	Emissions Monitoring and Control Activities (ICC)
7901	M&O Services - Board of Commissioners	8941	Odor Control Activities
7902	M&O Services - General Administration	8942	Weather Monitoring Activities
7903	M&O Services - M&R	8990	Administrative Overhead
7904	M&O Services - P&MM	8991	Human Resources Administration
7905	M&O Services - HR	8992	Budget Administration
7906	M&O Services - Information Technology	8993	Purchase Orders/Contract Administration
7907	M&O Services - Law	8994	Regulatory Administration
7908	M&O Services - Finance	8995	Public Affairs
7909	M&O Services - Engineering	8996	Process/Facility Planning
7999	M&O Services - Various	8997	Safety/Security Administration
		8998	Services Provided by Other Governmental Units
		8999	General Administrative Overhead
<b>8000</b>	<b>General Overhead (M&amp;O Internal Use Only)</b>	<b>9000</b>	<b>M&amp;R Distributive Services - (Internal Use Only)</b>
8110	M&O Inventory Purchases	9100	M&R Distributive Services
8111	Returns to Inventory		

## IV. CLASSIFICATION OF PROGRAMS (FUNCTIONAL AREAS)

## MAJOR PROGRAM (FUNCTIONAL AREA) NUMBERS

**1000 Collection Systems**

All costs in this series pertain to the collection process only, including pumping stations, force mains, sewers, sewer maintenance, and collection facilities.

**2000 Treatment Processes**

All costs applicable to the treatment process of sewage at water reclamation plants.

**3000 Solids Processing**

All detail programs in this series pertain to the processing of primary, secondary, and tertiary solids.

**4000 Flood and Pollution Control**

This program series includes all costs applicable to detail programs that effect Waterways Control, Monitoring and Research, and Engineering for design and construction.

**5000 Solids Drying/Utilization**

This program series includes costs for the disposal of primary, secondary, and tertiary solids.

**7000 General Support**

All detail programs for the 7000 Series are summarized under this program. This series covers indirect costs and activities of support departments such as General Administration, Human Resources, Information Technology, Law, Finance, and Procurement and Materials Management as well as related supervisory expenditures.

**8000 General Overhead Program Numbers**

M&O Budget. For Internal Use Only. - These programs are used in the budget preparation and administration process and are redistributed to 1000 - 7000 series programs.

**9000 Distributive Program Numbers**

M&R Budget. For Internal Use Only. - These programs are used in the budget preparation and administration process and are redistributed to 1000 - 7000 series programs.

**Note:** The M&O Department utilizes a budgetary program coding structure to identify direct and indirect costs for these programs: Collection (1000 series); Treatment (2000 series); Solids Processing (3000 series); Solids Drying/Utilization (5000 series); General Support (7000 series) and General Overhead (8000 series).

**INDIRECT COST CENTERS**

All costs, which are classified as indirect, are to be charged against one or more indirect cost centers. Indirect costs shall be defined as all costs (labor, contracts, energy, materials, etc.) that **do not directly impact operational performance** of the sewage collection system, sewage treatment systems, solids processes, or solids drying and disposal operations - such as: buildings; grounds; odor control activities; and also M&O field administrative overhead activities - but which are associated with the various costs of the collection systems, treatment plants, and solids handling areas. These indirect cost programs should not include costs chargeable to other Departments, which should be charged to the 7000 series programs (General Support).

M&O **Direct Cost Center** and **Indirect Cost Center** programs will be designated DCC and ICC, respectively, throughout the Budget Code Book Program descriptions.

**1000 Collection Systems****Program 1100 - Pumping Stations Summary Program**

This is a summary cost program of the following detail programs. Costs will be charged only to these programs or their subdetail programs.

**Program 1110 - Interceptor Systems (DCC)**

Summary of the following five detail programs pertaining to the operation and maintenance activities of the surface interceptor collection systems.

**Detail Program 1111 - Intercepting Sewers**

All direct O&M costs associated with sewers, manholes and associated items. This program includes activities such as, sewer inspections, sewer breaks or collapses, and manhole repairs.

**Detail Program 1112 - Intercepting Sewer Control Structures**

All direct O&M costs associated with the collection system local sewer control structures, sluice gates, tide gates, etc. This program includes control structure inspections, cleaning, lubrication, and repairs.

**Detail Program 1113 - Intercepting Sewer Lift Stations**

All direct O&M costs associated with pump station motors, pumps, piping, screens, instrumentation and controls, and wet/dry well appurtenances at the lift station.

**Detail Program 1114 - Intercepting Sewer Force Mains**

All direct O&M costs associated with force mains on the sewage intercepting system (excludes solids force mains between facilities). This program includes activities such as inspections, breaks or collapses, and manhole repairs.

**Detail Program 1119 - Intercepting Sewers/Interceptor Inspection Rehabilitation Program (IIRP)**

All direct O&M costs associated with the new program of joint M&O/Engineering inspection and repair of the intercepting sewers, access manholes. This includes activities such as sewer service inspections, and resultant Engineering or M&O contracts for repair or replacement of deteriorated sections of the system.

**Program 1200 - TARP System**

This is a summary cost program of the following detail programs. Costs may only be charged to these detail programs or their subdetail program numbers.

**Program 1210 - TARP System (DCC)**

Summary of the following seven detail programs pertaining to the operation and maintenance of the Deep Tunnel System. Includes such costs as storage of excess TARP combined sewage, and for subsequent pump back to treatment facilities - but specifically does not include costs for stormwater retention reservoirs (4000).

**Detail Program 1211 - TARP Tunnels**

All direct O&M costs associated with the TARP access shafts, drop shafts and connecting sewer tunnels or related structures. Includes inspections and repairs.

**Detail Program 1212 - TARP Control Structures**

All direct O&M costs associated with TARP control chambers, sluice gates, instrumentation and controls, etc. Includes items such as electrical power and communications, system monitoring, structure inspections, equipment lubrication, maintenance and repairs.

**Detail Program 1213 - TARP Pump Stations**

All direct O&M costs associated with the TARP Pump Stations - including pumps, motors, instrumentation and controls, and associated wet/dry well appurtenances. Includes items such as electrical power, equipment inspection, lubrication, and maintenance. Specifically does not include screening activities (1215/1217) or odor control activities (1941).

**Detail Program 1214 - TARP CUP (Chicago Underflow Plan) Storage Reservoirs**

All direct O&M costs associated with the TARP CUP storage reservoirs.

**Detail Program 1215 - TARP Coarse Screens**

All direct O&M costs associated with the TARP coarse screen facilities which protect the pumps. Includes items such as the facilities and equipment that protect the pumps and handling of the screenings, but not the subsequent disposal of the screenings (1217).

**Detail Program 1217 - TARP Screenings Disposal**

All direct O&M costs associated with the removal, transportation and ultimate disposal of the screenings removed from the TARP facilities, including contractual and dispatching costs pertaining to the ultimate removal by the scavenger service.

**Detail Program 1218 - TARP Thornton Transitional Reservoir**

All direct O&M costs associated with the operation of the TARP Thornton Transitional Reservoir.

**Program 1300 - Pumping Station Facilities - Summary Program**

This is a summary cost program of the following detail programs. Costs may only be charged to these detail programs or their subdetail program numbers.

**Program 1310 - Major Pump Station Facilities (DCC)**

Summary of the following five detail programs pertaining to the raw sewage pumping from major pumping facilities on the interceptor systems. Included are the major pump stations at the treatment plants, plus those facilities on the major interceptors (such as Racine Ave PS, North Branch PS, Evanston PS, Calumet PS, etc.). Includes the costs of energy to operate the pumps, screening to protect the pumps, and piping and miscellaneous services associated with pumping stations.

**Detail Program 1312 - Pump Station Storm Pumps**

All direct O&M costs associated with the storm pumps, motors, instrumentation and controls and associated wet/dry well appurtenances. Includes sampling and equipment inspection and lubrication and maintenance. Specifically excludes the screening facilities (1315/1317).

**Detail Program 1313 - Pump Station Dry Weather Pumps**

All direct O&M costs associated with the pump station and its sewage pumps, motors, instrumentation, controls, and associated wet/dry well appurtenances. Includes sampling and equipment inspection and lubrication and maintenance. Specifically excludes the screening facilities (1315/1317).

**Detail Program 1315 - Pump Station Coarse Screens**

All direct O&M costs associated with the coarse screens, which protect the raw sewage pumps. Specifically does not include the subsequent disposal of the screenings (1317).

**Detail Program 1317 - Pump Station Coarse Screenings Disposal**

All direct O&M costs associated with the removal, transportation and ultimate disposal of the material captured by the coarse screen facilities, including contractual and dispatching costs pertaining to the ultimate removal by the scavenger service.

**Detail Program 1318 - Pump Station Storm Discharge Disinfection**

All direct O&M costs associated with the disinfection of storm water discharges.

**Program 1500 - Local Sewer Engineering Activity (City, Village, Township Sewers)**

This is a summary cost program of the following detail programs. Costs will be charged only to these detail program numbers.

**Program 1530 - Local Sewer Permit Activity**

Summary of the following four detail programs. Costs can only be charged to the subdetail programs.

**Detail Program 1531 - Review/Issuance of MWRD Sewer Permits**

All direct costs pertaining to the review/issuance of sewer construction permits as required by the Sewer Permit Ordinance, as well as the microfilming and data entry work for new permits.

**Detail Program 1533 - Review of Other Permits**

(NPDES, NRI's, IEPA, City of Chicago, etc.) All direct costs for the microfilming and data entry work for these permits.

**Detail Program 1535 - Local Sewer Construction Surveillance/Enforcement**

All direct costs pertaining to construction surveillance of permitted/exempted work and enforcement of the Sewer Permit Ordinance, except Article 6 - 5 of the Manual of Procedures (Sewer Rehabilitation/ICAP). Activities may include site inspections, testing, development and close - out of all corrective work, conciliation meetings, Show Cause Hearings, investigations, court actions, close - out of the permit, and review/approval of "as - built" drawings.

**Detail Program 1537 - Permit Revision**

All direct costs associated with revisions requested by permit applicant and correction of errors to ISSUED PERMITS ONLY. Also includes all costs pertaining to the microfilming/storage of MWRD sewer permits issued prior to 1/1/90. (Microfilming/storage of permits issued as of 1/1/90 should be charged to 1531 and 1533 respectively.)

**Program 1560 - Local Sewer Public Service Coordination**

Summary of the following two detail programs. Costs can only be charged to these detail programs.

**Detail Program 1561 - Public Service**

All direct costs pertaining to the answering of public inquiries concerning District Ordinances, policies, and procedures, including responses to citizen complaints.

**Detail Program 1563 - Interagency Coordination**

All direct costs pertaining to the coordination of District functions/activities with outside public agencies (USEPA, IEPA, NIPC, City of Chicago, etc.).

**Program 1570 - Local Sewer Rehabilitation**

Summary of the following detail program. Costs can only be charged to this detail program.

**Detail Program 1571 - Local Sewer Rehabilitation Ordinance Enforcement Activity**

All direct costs to ensure compliance with the District Local Sewer Rehabilitation Ordinances, including activities related to consent decrees, reports, field inspections, testing, maintenance, flow monitoring, investigations, show cause hearings, and consulting services.

**Program 1700 - Collection System Design**

All costs pertaining to design activities relative to collection systems such as sewers, force mains, long distance transportation, tunnels and pumping stations.

**Program 1710 - Technical Assistance for Collection Design**

All costs of providing technical assistance for Collection Design to Departments outside the Engineering Department. These include resolution of specific plant operating problems, review of design criteria, plans, and specifications, technical coordination with other agencies, and similar technical activities not specifically chargeable under another program. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 1711 - Collection Design Technical Assistance for M&O Department**

All costs of providing technical assistance for Collection Design to the M&O Department.

**Detail Program 1712 - Collection Design Technical Assistance for Departments other than M&O**

All costs of providing technical assistance for Collection Design to outside Departments other than M&O.

**Program 1800 - Collection System Construction**

All costs pertaining to construction of collection facilities relating to sewers, force mains, pump stations, long distance transportation and tunnels.

**Program 1818 - Collection Claims Prevention and Resolution**

Review of estimates and schedules from design through construction. Investigation of construction claims, and in support of settlements and litigation.

**1900 Collection Systems - Indirect Cost Programs**

This 1900 series of Indirect Programs should be utilized when the indirect cost activity may be specifically associated with collection system activities, such as those at interceptor pumping stations.

**Program 1910 - Buildings - Structural / Architectural (ICC)**

Summary of the following five detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 1911 - Janitorial Services**

All O&M costs pertaining to the full range of housekeeping and janitorial services provided for the facilities and their employees.

**Detail Program 1912 - Structural/Architectural Systems**

All O&M costs for maintenance and repair of building structures or architectural elements such as roofs, windows, doors, etc.

**Detail Program 1914 - Shop Equipment**

All costs associated with shop equipment, such as lathes, welders, grinders, portable generators and pumps.

**Detail Program 1917 - Trash Disposal**

All O&M costs pertaining to the actual disposal of trash, and maintenance associated with the dumpster facility, including all contractual and dispatching costs pertaining to the ultimate removal of the trash by a scavenger service.

**Detail Program 1919 - General Buildings**

All indirect O&M costs for Buildings in general. Use this general overhead detail program for any building services costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 1920 - Buildings - Electrical / Mechanical (ICC)**

Summary of the following eight detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 1921 - Electrical Systems / Subsystems**

All indirect O&M costs pertaining to electricity, electrical systems and services. Where the electrical system is process - specific (i.e., energy for the storm pumps) the costs should be charged directly to the process. Where the costs are common (i.e. Lighting, main breakers, motor control centers, etc.) they should be charged to this indirect program.

**Detail Program 1922 - Communication Services / Subsystems**

All indirect O&M costs pertaining to communication (i.e., phone lines, computer lines, etc.) and instrumentation and control subsystems, such as common service lines, which are not process - specific. TARP telemetry costs would be an example of process - specific communication expenses that should be charged to the specific process.

**Detail Program 1923 - City Water Services**

All O&M costs pertaining to potable water service. Includes all underground and common city water distribution piping, valves, etc., that cannot be associated with a specific process. Includes air gaps, pumps, water towers and other components of the distribution system.

**Detail Program 1924 - Plumbing Systems**

All O&M costs pertaining to sanitary plumbing systems.

**Detail Program 1925 - Process Water Systems**

All indirect O&M costs pertaining to process water systems, which are not process - specific, such as common facilities and including distribution and control systems. Raw sewage pump bearing seal water is an example of a process - specific expenditure, which should be charged to the specific process. Includes the distribution piping network.

**Detail Program 1926 - High Pressure Air Systems**

All indirect O&M costs pertaining to high pressure air systems, which are not process - specific, such as common facilities and including distribution and control systems.

**Detail Program 1928 - Steam Generation/Distribution and HVAC Systems**

All O&M costs pertaining to steam production and service. Includes all underground and common steam distribution and condensate return piping, valves, meters, etc., which cannot be associated with a specific process. Includes boilers, feed water treatment systems, pumps, condensate tanks and other components of the distribution system.

**Detail Program 1929 - Buildings - General, Electrical/Mechanical**

All indirect costs for Buildings - General, Electrical/Mechanical overhead. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 1930 - Grounds (ICC)**

Summary of the following five detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 1931 - Landscaping**

All O&M costs pertaining to landscaping installation, maintenance and repairs - at the various pump stations, reservoirs, etc.

**Detail Program 1932 - Roads/Parking Lots**

All O&M costs pertaining to installation, maintenance, and repairs to roads and parking lots at the various collection facilities, reservoirs and pumping stations.

**Detail Program 1935 - Vehicles, Mobile Equipment, and Support Systems**

All costs for vehicles (including cars, trucks, trailers, personnel carriers, mobile cranes, wheel loaders, lift racks, engine analyzers, etc.) used for the movement of equipment, staff, and/or other transportation needs, and their support systems.

**Detail Program 1938 - General Real Estate**

All indirect O&M costs for incidental activities associated with District leases, easements or permits, which are not directly related to general collection or pumping activities. Includes inspections, review, and related activities along the District - owned properties bordering the Canal.

**Detail Program 1939 - Grounds General**

All indirect O&M costs for Grounds in general. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 1940 - Emissions Monitoring and Control Activities (ICC)**

Summary of the following two detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 1941 - Odor Monitoring and Control Activities**

All O&M costs pertaining to odor control activities within the Collection Systems series (1000). Includes all odor control activities associated with the sewer and TARP systems.

**Detail Program 1942 - Weather Monitoring Activities**

All O&M costs pertaining to permit required weather monitoring, emissions testing and control activities.

**Program 1990 - Administrative Overhead (ICC)**

Summary of the following nine detail programs pertaining to the field offices' administrative activities associated with the Collection Systems series (1000).

**Detail Program 1991 - Human Resources Administration**

All costs pertaining to human resources administrative issues, including work schedules, employee ratings, discipline, counseling, training, etc.

**Detail Program 1992 - Budget Administration**

All costs pertaining to the budgetary process, its development, review and administration.

**Detail Program 1993 - Purchase Orders/Contract Administration**

All costs pertaining to the preparation, review, and administration of purchase orders or contracts.

**Detail Program 1994 - Regulatory Administration**

All costs pertaining to the preparation, review, and administration of IEPA, USEPA and other regulatory permits.

**Detail Program 1995 - Public Affairs**

All costs pertaining to tours, or other public presentations.

**Detail Program 1996 - Process/Facility Planning**

All costs pertaining to process and facility planning.

**Detail Program 1997 - Safety/Security Administration**

All costs pertaining to safety and security administration, including safety equipment such as life safety equipment, portable gas meters, fire and intrusion alarm and prevention systems.

**Detail Program 1998 - Services Provided by Other Governmental Units**

All costs pertaining to the preparation, review, payments, and administration of activities performed by other units of local government. Specifically included here would be the agreement with the City of Elgin to accept wastewater from the Poplar Creek Service Area.

**Detail Program 1999 - General Administrative Overhead**

All indirect costs for General Administrative Overhead. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**2000 Treatment Processes****Program 2010 - Fine Screens (DCC)**

Summary of the following two detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 2015 - Fine Screens**

All direct O&M costs pertaining to the fine screens, following the pumping of raw sewage. Includes all costs for the screens, drives, and chains, etc. (i.e., controls, and equipment inspection, lubrication, maintenance, and repairs). Includes the handling of the screenings, but not the subsequent transportation and disposal (2017).

**Detail Program 2017 - Fine Screen Disposal**

All direct O&M costs associated with the removal, transportation and ultimate disposal of the screenings, including all contractual and dispatching costs pertaining to the ultimate removal of the screenings by a scavenger service.

**Program 2020 - Grit Chambers (DCC)**

Summary of the following three detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 2025 - Grit Chambers**

All direct O&M costs pertaining to the settling and removal of heavy suspended matter (grit) from the sewage flow, prior to primary treatment. Includes all costs for the grit chambers, collectors, conveyors, flights, and pumps (i.e., controls, and equipment inspection, lubrication, maintenance and repairs). Specifically does not include costs for subsequent dewatering and disposal (2026/2027).

**Detail Program 2026 - Grit Dewatering**

All direct O&M costs pertaining to the dewatering of the grit prior to its disposal. Specifically does not include costs for subsequent disposal (2027).

**Detail Program 2027 - Grit Disposal**

All direct O&M costs associated with the removal, transportation and ultimate disposal of the grit material, including all contractual and dispatching costs pertaining to the ultimate removal of the grit by a scavenger service.

**Program 2030 - Storm Flow Equalization (DCC)**

Summary of the following detail program. Costs will be charged only to this program.

**Detail Program 2034 - Storm Flow Equalization Facility**

All direct O&M costs associated with the temporary storage (not including interceptor or TARP storage) of combined sewage associated with excess storm flows (i.e., retention ponds at Hanover Park) for subsequent treatment through the treatment plant. Includes all costs for the operation and maintenance of the facilities (i.e., controls and equipment inspection, lubrication, maintenance, and repairs).

**Program 2100 - Primary Treatment (Physical) - Summary Program**

This is a summary cost program of the following detail programs. Costs may only be charged to these detail program numbers or their subdetail program numbers. Primary treatment, the first stage of the treatment process, is the physical separation of impurities from sewage coming directly from Collection.

**Program 2110 - Primary Settling (DCC)**

Summary of the following three detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 2111 - Primary Tank / Imhoff**

All direct O&M costs pertaining to the settling of primary sewage. Includes maintenance of the tank, tank superstructure, drives and collecting arms, process valves and piping, instrumentation and controls, and solids pumps. Specifically excluded is the scum collection system, and scum dewatering and disposal operations as defined below (2115/2117).

**Detail Program 2115 - Scum Skimming**

All direct O&M costs pertaining to the skimming and the actual removal of floating matter (scum) from the primary tanks. Includes all costs for the scum collection baffles, troughs, piping and ejecting/pumping. Specifically does not include costs for disposal of the scum, or for the further handling or dewatering of the scum beyond the primary tank, such as in separate scum concentration tanks (2131/2137).

**Detail Program 2117 - Scum Disposal**

All costs pertaining to the subsequent collection, and disposal of the scum. Includes all direct O&M costs associated with the subsequent handling, dewatering, removal, and ultimate disposal of the scum, including all contractual and dispatching costs pertaining to the ultimate removal of the scum by a scavenger service. Specifically excludes however, the operating and maintenance costs associated with any separate Scum Handling facilities - when this operation is handled in a separate scum handling facility (separate from the primary clarifiers), then the costs should be captured under the 2130 series.

**Program 2120 - Storm Treatment (DCC)**

Summary of the following detail program. Costs will be charged only to this program.

**Detail Program 2121 - Storm Treatment Facilities (DCC)**

All direct O&M costs pertaining to settling facilities, specifically designed and utilized to partially treat excess storm flows. Includes maintenance of the excess flow facilities e.g. retention ponds, tank, tank superstructure, drives and collecting arms, processing valves and piping, instrumentation and controls.

**Program 2130 - Scum Handling Facilities**

Summary of the following two detail programs pertaining to the subsequent dewatering and disposal of scum, when this operation is handled in separate and distinct scum dewatering facilities (i.e., separate from the primary and/or secondary clarifiers). The Northside WRP would be an example of a water reclamation plant where scum dewatering costs are chargeable to a separate scum dewatering facility.

**Detail Program 2131 - Scum Dewatering Tanks**

All direct O&M costs associated with the tanks, collecting flights, chain mechanisms and scum pumping. Includes maintenance of the tank, tank superstructure, drives and collecting arms, process valves and piping, instrumentation and controls, and scum baffles, troughs, and pumps. Specifically does not include costs for the disposal of the scum (2137).

**Detail Program 2137 - Scum Disposal**

All direct O&M costs associated with the subsequent removal, transportation and ultimate disposal of the scum, including all contractual and dispatching costs pertaining to the ultimate removal of the scum by a scavenger service.

**Program 2200 - Secondary Treatment (Biological) - Summary Program**

This is a summary cost program of detail programs 2210 and 2220. Costs may be charged only to these detail program numbers. Secondary treatment, the second stage of the treatment process, is the biological separation and removal of impurities from primary - treated effluents. Special microorganisms are cultivated in the aeration batteries to assimilate influent impurities for removal in the clarifiers.

**Program 2210 - Aeration/Clarification (DCC)**

Summary of the following four detail programs pertaining to the aeration and clarification associated with the secondary biological treatment process. Includes all costs for the energy utilized in association with the secondary treatment process, blowers and air mains, aeration and settling tanks, waste and return solids pumping, etc. Does not include costs for the subsequent concentration of waste solids (3100 Series).

**Detail Program 2211 - Aeration Basin / Clarifiers**

All direct O&M costs associated with the first stage aeration tanks and clarifiers (but not scum skimming). Includes maintenance of the tanks, tank superstructure, control valves, tank air supply piping and diffuser plates, sludge pumps and flow meters, and clarifier drives, arms and bridges, instrumentation and controls, and associated equipment.

**Detail Program 2212 - Blower and Air Mains**

All direct O&M costs, including electricity, associated with the air blowers and air mains, including the blower motors, air filters, meters, controls and instrumentation, and supports and associated equipment.

**Detail Program 2215 - Scum Skimming**

All direct O&M costs pertaining to the skimming and the actual removal of floating matter (scum) from the secondary clarifier. Includes all costs for the scum collection baffles, troughs, piping and ejecting/pumping. Specifically does not include costs for the further handling or dewatering of the scum beyond the clarifier, such as in separate scum dewatering facilities (2131/2137).

**Detail Program 2217(N) - Scum Disposal**

All costs pertaining to the subsequent collection and disposal of the scum. Includes all direct O&M costs associated with the subsequent handling, dewatering, removal, and ultimate disposal of the scum, including all contractual and dispatching costs pertaining to the ultimate removal of the scum by a scavenger

service. Specifically excludes the operating and maintenance costs associated with any separate Scum Handling facilities - when this operation is handled in a separate scum handling facility (separate from the clarifiers), then the costs should be captured under detail programs 2131 and 2137 above.

*Tertiary treatment is the third stage of the treatment process, and may consist of disinfection and/or the physical or chemical separation and removal of impurities from secondary treated effluent. Tertiary treatment may be accomplished by one or by a combination of the following processes.*

**Program 2300 - Tertiary Treatment (Physical/Chemical) - Summary Program**

This is a summary cost program of detail programs 2310, 2320, and 2330. Costs may be charged only to these detail program numbers or their subdetail program numbers. Tertiary treatment - - the third stage of the treatment process - - is the physical or chemical separation and removal of impurities from secondary - treated effluents. Tertiary treatment may be accomplished by one or by a combination of the processes in the detail programs.

**Program 2310 - Tertiary Filtration**

Summary of the following detail program. Costs will be charged only to this program.

**Detail Program 2311 - Tertiary Filtration**

All direct O&M costs associated with the filters and filter media, including chemical addition (if used, but not including disinfection), surface wash and backwash systems, instrumentation and controls, and other equipment. Note that the O&M costs for the process water pumps and distribution system should be captured under the common services indirect detail program 2916.

**Program 2320 - Post Aeration (DCC)**

Detail program summary. Charge costs to the following program only.

**Detail Program 2321 - Post Aeration**

All direct O&M costs pertaining to the aeration of the final effluent before discharge into the waterways - when accomplished with facilities specifically designed for this purpose.

**Program 2330 - Disinfection (DCC)**

Summary of the following two detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 2331 - Chlorination System**

All direct O&M costs pertaining to disinfection of the final effluent. Includes costs for chemicals, chemical tanks, pumps, piping, mixing, contact chambers and associated instrumentation and control systems.

**Detail Program 2332 - Dechlorination System**

All direct O&M costs pertaining to the removal of chlorine residual. Includes costs for chemicals, chemical tanks, pumps, piping, mixing, contact chambers and associated instrumentation and control systems.

**Detail Program 2333 - UV Light Disinfection**

All direct O&M costs pertaining to ultraviolet light disinfection of the final effluent. Includes costs for lamps, lamp holders, ballasts, cleaning chemicals, flow channels, hydraulic controls, power feed equipment and associated instrumentation and control systems.

**Detail Program 2334 - Ozone Disinfection**

All direct O&M costs pertaining to ozone disinfection of the final effluent. Includes costs for ozone generators, ozone destruct units, ozone feed equipment, contact chambers, power feed equipment, safety equipment and alarms, and associated instrumentation and control systems.

**Program 2400 - Wetlands**

This is a summary cost program of the following detail programs. Costs will be charged only to these detail program numbers.

**Program 2410 - Wetlands Activities**

Summary of the following detail programs. Costs can only be charged to the subdetail programs.

**Detail Program 2411 - Wetland Development and Design**

All costs pertaining to activities required in relation to the design of wetlands for supplemental treatment or trading of nutrients, or channel improvement and sediment capping.

**Detail Program 2412 - Wetland Construction**

All costs pertaining to activities required in relation to construction of wetlands for supplemental treatment or trading of nutrients, or channel improvement and sediment capping.

**Program 2700 - Treatment Design**

All costs pertaining to the design of treatment processes such as screening, grit removal, scum removal, settling of solids, aeration, chemical addition and filtration.

**Program 2710 - Technical Assistance for Treatment Design**

All costs of providing technical assistance for Treatment Design to Departments outside the Engineering Department. These include resolution of specific plant operating problems, review of design criteria, plans, and specifications, technical coordination with other agencies, and similar technical activities not specifically chargeable under another program. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 2711 - Treatment Design Technical Assistance for M&O Department**

All costs of providing technical assistance for Treatment Design to the M&O Department.

**Detail Program 2712 - Treatment Design Technical Assistance for Departments other than M&O**

All costs of providing technical assistance for Treatment Design to outside Departments other than M&O.

**Program 2800 - Treatment Construction**

All costs pertaining to construction activities relating to building treatment facilities for screening, grit removal, scum removal, settling of solids, aeration, chemical addition and filtration.

**Program 2818 - Treatment Claims Prevention and Resolution**

Review of estimates and schedules from design to construction. Investigation of construction claims, and in support of settlements and litigation.

**2900 Treatment Processes - Indirect Cost Programs**

This 2900 series of Indirect Cost Centers should be utilized when the indirect cost activity may be specifically associated with the various treatment process activities at the treatment plants.

**Program 2910 - Buildings - Structural / Architectural (ICC)**

Summary of the following five detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 2911 - Janitorial Services**

All O&M costs pertaining to the full range of housekeeping and janitorial services provided for the facilities and its employees.

**Detail Program 2912 - Structural/Architectural Systems**

All O&M costs pertaining to maintenance and repair of building structures or architectural elements, such as roofs, windows, doors, etc.

**Detail Program 2914 - Shop Equipment**

All costs associated with shop equipment, such as lathes, welders, grinders, portable generators, and pumps, etc.

**Detail Program 2917 - Trash Disposal**

All O&M costs pertaining to the actual disposal of trash, and maintenance associated with the dumpster facility, including all contractual and dispatching costs pertaining to the ultimate removal of the trash by a scavenger service.

**Detail Program 2919 - General Buildings**

All indirect O&M costs for Buildings in general. Use this general overhead detail program for any building services costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 2920 - Buildings - Electrical / Mechanical (ICC)**

Summary of the following nine detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 2921 - Electrical Systems / Subsystems**

All indirect O&M costs pertaining to electricity, electrical services, and systems. Where the electrical system is process - specific (i.e., energy for the blower motors), the costs should be charged directly to the process. Where the electrical distribution system (i.e., lighting, main breakers, motor control centers, etc.) is common, then the system costs should be charged to this indirect program.

**Detail Program 2922 - Communication Services / Subsystems**

All indirect O&M costs pertaining to communication (i.e., phone lines, computer lines, etc.) and instrumentation and control subsystems, such as common service lines, which are not process - specific. Aeration basin DO probes and signal checking costs would be an example of process - specific communication expenses, which should be charged to the specific process (2211).

**Detail Program 2923 - City Water Services**

All O&M costs pertaining to potable water service. Includes all underground and common city water distribution piping, valves, etc., that cannot be associated with a specific process. Includes air gaps, pumps, water towers and other components of the distribution system.

**Detail Program 2924 - Plumbing Systems**

All O&M costs pertaining to sanitary plumbing systems.

**Detail Program 2925 - Process Water Systems**

All indirect O&M costs pertaining to process water systems, which are not process - specific, such as common facilities and including distribution and control systems. Pump seal water is an example of a process - specific expenditure, which should be charged to the specific process. Includes the main process water pumps and distribution piping network.

**Detail Program 2926 - High Pressure Air Systems**

All indirect O&M costs pertaining to high pressure air systems, which are not process - specific, such as common facilities and including distribution and control systems.

**Detail Program 2927 - Turbine Generator**

All O&M costs pertaining to the turbine generator, including its waste heat recovery boiler. Includes the various piping, valves, and electrical systems dedicated to the generator and recovery boiler. Includes all auxiliary support equipment such as the gas compressors, filters, and digester gas storage tanks.

**Detail Program 2928 - Steam Generation/Distribution and HVAC Systems**

All O&M costs pertaining to steam production and service. Includes all underground and common steam distribution and condensate return piping, valves, meters, etc., which cannot be associated with a specific process. Includes boilers, feed water treatment systems, pumps, condensate tanks and other components of the distribution system.

**Detail Program 2929 - Buildings - General, Electrical/ Mechanical)**

All indirect costs for Buildings in general for Electrical/ Mechanical overhead. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 2930 - Grounds (ICC)**

Summary of the following five detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 2931 - Landscaping**

All O&M costs pertaining to landscaping installation, maintenance, and repairs at the various treatment plants.

**Detail Program 2932 - Roads/Parking Lots**

All O&M costs pertaining to installation, maintenance and repairs to roads and parking lots at the various treatment plants.

**Detail Program 2935 - Vehicles, Mobile Equipment and Support Systems**

All costs for vehicles (including cars, trucks, trailers, personnel carriers, mobile cranes, wheel loaders, lift racks, engine analyzers, etc.) used for the movement of equipment, staff, and/or other transportation needs, and their support systems.

**Detail Program 2938 - General Real Estate**

All indirect O&M costs for incidental activities associated with District leases, easements or permits, which are not directly related to specific treatment process activities. Includes inspections, review and related activities on District - owned properties bordering on the treatment plant.

**Detail Program 2939 - Grounds General**

All indirect O&M costs for Grounds in general. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 2940 - Emissions Monitoring and Control Activities (ICC)**

Summary of the following two detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 2941 - Odor Control Activities**

All O&M costs pertaining to odor control activities within the treatment process series (2000). Would include all odor control activities associated with the preliminary, primary, or secondary treatment processes.

**Detail Program 2942 - Weather Monitoring Activities**

All O&M costs pertaining to permit required weather monitoring, and emissions testing and control activities.

**Program 2990 - Administrative Overhead (ICC)**

Summary of the following nine detail programs pertaining to the field offices' administrative activities associated with the sewage treatment process programs, (2000 series programs).

**Detail Program 2991 - Human Resources Administration**

All costs pertaining to human resources administrative issues, including work schedules, and employee ratings, discipline, counseling, training, etc.

**Detail Program 2992 - Budget Administration**

All costs pertaining to the budgetary process - its development, review, and administration.

**Detail Program 2993 - Purchase Orders/Contract Administration**

All costs pertaining to the preparation, review, and administration of purchase orders or contracts.

**Detail Program 2994 - Regulatory Administration**

All costs pertaining to the preparation, review, and administration of IEPA, USEPA and other regulatory permits.

**Detail Program 2995 - Public Affairs**

All costs pertaining to ours, or other public presentations.

**Detail Program 2996 - Process/Facility Planning**

All costs pertaining to process and facility planning.

**Detail Program 2997 - Safety/Security Administration**

All costs pertaining to safety and security administration, including safety items such as life safety equipment, portable gas meters, and fire and intrusion alarm and prevention systems.

**Detail Program 2998 - Services Provided by Other Governmental Units**

All costs pertaining to the preparation, review, payments, and administration of other activities and services performed by other units of local government. Specifically included here would be the agreement with the Fox River Water Reclamation District.

**Detail Program 2999 - General Administrative Overhead**

All indirect costs for General Administrative Overhead. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**3000 Solids Processing****Program 3100 - Processing Primary Solids - Summary Program**

This is a summary cost program of detail programs 3110, 3120, 3130, 3140 and 3150. Costs may be charged only to these detail program numbers or their subdetail program numbers. Solids are captured and removed during Pre - digestion processing (3100), digestion processing (3200), and post - digestion processing (3300).

**Program 3110 - Gravity Thickening (DCC)**

Summary of the following five detail programs pertaining directly to the operation and maintenance activities of the gravity solids concentration tanks.

**Detail Program 3111 - Gravity Thickening**

All direct O&M costs pertaining to the gravity thickeners. Includes maintenance of the tank, drives and collecting arms or flights, instrumentation and controls, process valves, piping, solids pumping, and associated equipment.

**Detail Program 3113 - Force Main/Pumping**

All direct O&M costs associated with pumping solids (from one facility to another facility) to the gravity concentration facilities (such as the force main from the North Side WRP to the Stickney WRP). Including all associated force main inspection and maintenance costs.

**Detail Program 3117 - Transportation to Interceptor**

All direct O&M costs associated with the transportation of solids from one facility to another via the interceptor systems. This program would currently apply to Egan WRP solids pumped to the NSWRP, or to the trucking of thickened solids from the Lemont WRP to a Calumet WRP interceptor.

**Detail Program 3118 - Screenings Removal**

All direct O&M costs associated with the collection and removal of screenings, when undertaken from the gravity thickening facility (such as at the Calumet / Stickney WRP).

**Detail Program 3119 - Screenings Disposal**

All direct O&M costs associated with the disposal of screenings, when undertaken from the gravity thickening facility (such as at the Calumet / Stickney WRP).

**Program 3130 - Pre - Digestion Centrifuge Thickening (DCC)**

Summary of the following detail program. Costs will be charged only to this program.

**Detail Program 3131 - Pre - Digestion Centrifuge**

All direct O&M costs pertaining to the centrifuge and its operation. Includes the costs for power and chemicals, solids/chemical piping and pumping, control systems, and the removal of the citrate and thickened solids.

**Program 3140 - Gravity Belt Thickeners (DCC)**

Summary of the following two detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 3141 - Gravity Belt Thickening**

All direct O&M costs associated with the operations of the gravity belt thickeners. Includes the costs for power and chemicals, solids/chemical piping and pumping, control systems, and the removal of the citrate and thickened solids.

**Detail Program 3143 - Force Main/Pumping**

All direct O&M costs associated with pumping solids from one facility to another facility to the gravity belt thickeners. Including all associated force main inspection and maintenance costs.

**Program 3150 - Primary Thickening (DCC)**

Summary of the following detail program. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 3151 - Primary Thickening**

All direct O&M costs associated with the dedicated use of separate gravity thickening of primary solids (such as at the Calumet WRP).

**Program 3200 - Processing Secondary Solids**

This is a summary cost program of detail programs 3210 and 3220. Costs may be charged only to these detail program numbers or their sub - detail program numbers. Secondary solids consist of organic culture fed by the solids in primary effluent. Excess culture not needed for recycle is bled off for processing as waste - activated solids.

**Program 3210 - Unheated Digestion (DCC)**

Summary of the following detail program. Costs will be charged only to this program.

**Detail Program 3211 - Imhoff Digestion**

All direct O&M costs pertaining to the Imhoff solids digestion compartments. Includes costs for cleaning the Imhoff gas vents, and operating the solids ejectors. Specifically does not include costs pertaining to the Imhoff flow through compartments (2111).

**Program 3220 - Heat Digestion (DCC)**

Summary of the following four detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 3221 - Heated Digestion**

All direct O&M costs pertaining to the heated solids digestion process. Includes costs for the tank, including its cover, and such items as natural gas, solids feed/draw piping and pumps, grinding, mixing, meters, temperature and level controls, heat exchanger and boilers, gas recovery system, holding tanks for solids drawoff, and associated safety control systems. Specifically does not include any indirect costs associated with the Control Building (3910/3920).

**Detail Program 3222 - Screenings Removal/Disposal**

All direct O&M costs associated with the removal and ultimate handling and disposal of screenings, when undertaken from the digestion facilities.

**Detail Program 3224 - Loading for Transportation**

All direct O&M costs associated with the loading of solids from a different facility for transport to the digesters. This is a future detail program not presently utilized.

**Detail Program 3225 - Transportation**

All direct O&M costs associated with the trucking of solids from a different facility for transport to the digesters. This is a future detail program not presently utilized.

**Program 3300 - Processing Tertiary Solids**

All costs pertaining to the processing of solids separated and removed during tertiary treatment.

**Program 3310 - Lagoon Dewatering (DCC)**

Summary of the following two detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 3311 - Lagoon Dewatering**

All direct O&M costs pertaining to further solids dewatering and decanting of supernatant from the lagoons, which hold previously digested "liquid" solids. Includes costs for maintaining the lagoon liner and dikes, and operating and maintaining the influent valves, weir boxes, slack lines, etc. Specifically does not include any costs for removal of the lagooned material (5114/5243).

**Detail Program 3313 - Pumping to Lagoons (Force Main)**

All direct O&M costs associated with the pumping of stabilized solids from an anaerobic digester facility to a lagoon for additional dewatering (such as the force main from the Stickney WRP to LASMA). Including all associated force main inspection and maintenance costs.

**Program 3320 - Post - Digestion Centrifuge (DCC)**

Summary of the following two detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 3321 - Post - Digestion Centrifuge**

All direct O&M costs pertaining to the centrifuge and its operation. Includes the costs for power and chemicals, solids/chemical piping and pumping, control systems, and the removal of the citrate and dewatered solids.

**Detail Program 3328 - Centrifuge Conveyor/Hopper**

All direct O&M costs pertaining to the centrifuge facility dewatered solids loading conveyor/hopper systems. This would include costs associated with maintaining the material handling equipment - but not the costs associated with the actual loading operations of the transport vehicles (3334).

**Program 3330 - Cake Aging Lagoons (DCC)**

Summary of the following three detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 3331 - Cake Aging Lagoons**

All direct O&M costs pertaining to further solids dewatering, stabilization and decanting of supernatant from the lagoons, which hold previously digested and partially dewatered centrifuge solids cake. Includes costs for maintaining the lagoon liner and dikes, and operating and maintaining the influent valves, weir boxes, slack lines, etc. Specifically does not include the costs for removal of the aged cake from the lagoon (5124).

**Detail Program 3334 - Loading for Transport to Cake Aging Lagoons**

All direct O&M costs associated with the actual loading of trucks or rail cars with centrifuge cake, for subsequent transport into the aging lagoons. Examples would include loading Egan cake for transport to Calumet, and loading Stickney cake for transport to LASMA. Note that the centrifuge cake material handling equipment (conveyors and hoppers) costs are to be captured above (3328). Costs here would include the railroad car puller maintenance and/or the actual operations associated with the loading of the vehicles.

**Detail Program 3335 - Intrafacility Transport to Cake Aging Lagoons**

All direct O&M costs associated with the actual transportation (truck and/or rail) of centrifuge cake from the centrifuge facility to the aging lagoons.

**Program 3350 - Desilting Basins (DCC)**

Summary of the following detail program. Costs will be charged only to this program.

**Detail Program 3351 - Desilting Basins**

All direct O&M costs associated with the operations of the desilting basins. Includes costs such as maintaining the basin liner and dikes, and operating and maintaining - the influent valves, weir boxes, screening/pumping facility, and the periodic removal and handling of accumulated solids.

**Program 3700 - Solids Processing Design**

All costs pertaining to the design of systems and facilities used in the processing (e.g., digestion) of solids, screenings, grit and other residues prior to disposal.

**Program 3710 - Technical Assistance for Solids Processing Design**

All costs of providing technical assistance for Solids Processing Design to Departments outside the Engineering Department. These include resolution of specific plant operating problems, review of design criteria, plans, and specifications, technical coordination with other agencies, and similar technical activities not specifically chargeable under another program. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 3711 - Solids Processing Design Technical Assistance for M&O Department**

All costs of providing technical assistance for Solids Processing Design to the M&O Department.

**Detail Program 3712 - Solids Processing Design Technical Assistance for Departments other than M&O**

All costs of providing technical assistance for Solids Processing Design to outside Departments other than M&O.

**Program 3800 - Solids Processing Construction**

All costs pertaining to the construction of systems and facilities used in the processing (e.g., digestion) of solids, screenings, grit and other residues prior to disposal.

**Program 3818 - Solids Claims Prevention and Resolution**

Review of estimates and schedules from design through construction. Investigation of construction claims, and in support of settlements and litigation.

**3900 Solids Processing - Indirect Cost Programs**

This 3900 series of Indirect Cost Centers should be utilized when the indirect cost activity may be specifically associated with the various solids processing activities at the treatment plants.

**Program 3910 - Buildings - Structural / Architectural (ICC)**

Summary of the following five detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 3911 - Janitorial Services**

All O&M costs pertaining to the full range of housekeeping and janitorial services provided for the facilities and their employees.

**Detail Program 3912 - Structural/Architectural Systems**

All O&M costs pertaining to maintenance and repair of building structures or architectural elements, such as roofs, windows, doors, etc.

**Detail Program 3914 - Shop Equipment**

All costs associated with shop equipment, such as lathes, welders, grinders, portable generators and pumps, etc.

**Detail Program 3917 - Trash Disposal**

All O&M costs pertaining to the actual disposal of trash, and maintenance associated with the dumpster facility, including all contractual and dispatching costs pertaining to the ultimate removal of the trash by a scavenger service.

**Detail Program 3919 - General Buildings**

All indirect O&M costs for Buildings in general. Use this general overhead detail program for any building services costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 3920 - Buildings - Electrical / Mechanical (ICC)**

Summary of the following nine detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 3921 - Electrical Systems / Subsystems**

All indirect O&M costs pertaining to electricity, electrical services, and systems. Where the electrical system is process - specific (i.e., energy for the centrifuges), the costs should be charged directly to the process. Where the electrical distribution system (i.e., lighting, main breakers, motor control centers, etc.) is common, then the system costs should be charged to this indirect program.

**Detail Program 3922 - Communication Services / Subsystems**

All indirect O&M costs pertaining to communication (i.e., phone lines, computer lines, etc.) and instrumentation and control subsystems, such as common service lines, which are not process - specific. A centrifuge PLC and signal transmission costs would be examples of process - specific items, which should be charged against the direct cost program (3131/3321).

**Detail Program 3923 - City Water Services**

All O&M costs pertaining to potable water service. Includes all underground and common city water distribution piping, valves, etc., which cannot be associated with a specific process. Includes air gaps, pumps, water towers and other components of the distribution system.

**Detail Program 3924 - Plumbing Systems**

All O&M costs pertaining to sanitary plumbing systems.

**Detail Program 3925 - Process Water Systems**

All indirect O&M costs pertaining to process water systems, which are not process - specific, such as common facilities and including distribution and control systems. Pump seal water is an example of a process - specific expenditure, which should be charged to the specific process. Also includes the distribution piping network.

**Detail Program 3926 - High Pressure Air Systems**

All indirect O&M costs pertaining to high pressure air systems, which are not process - specific, such as common facilities and including distribution and control systems.

**Detail Program 3927 - Turbine Generator**

All O&M costs pertaining to the turbine generator, including its waste heat recovery boiler. Includes the various piping, valves, and electrical systems dedicated to the generator and recovery boiler. Includes all auxiliary support equipment such as the gas compressors, filters, and digester gas storage tanks.

**Detail Program 3928 - Steam Generation /Distribution and HVAC Systems**

All O&M costs pertaining to steam production and service. Includes all underground and common steam distribution and condensate return piping, valves, meters, etc., which cannot be associated with a specific process. Includes boilers, feed water treatment systems, pumps, condensate tanks and other components of the distribution system.

**Detail Program 3929 - Buildings - General, Electrical/Mechanical**

All indirect costs for Buildings - General, Electrical/Mechanical overhead. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 3930 - Grounds (ICC)**

Summary of the following six detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 3931 - Landscaping**

All O&M costs pertaining to landscaping installation, maintenance and repairs at the various solids processing facilities.

**Detail Program 3932 - Roads/Parking Lots**

All O&M costs pertaining to installation, maintenance and repairs to roads and parking lots at the various solids processing facilities.

**Detail Program 3933 - Railroads**

All costs pertaining to installation, inspection, maintenance, and repairs to railroad right - of - way, track bed, crossings, ties, switches, and tracks, etc.

**Detail Program 3935 - Vehicles, Mobile Equipment and Support Systems**

All costs for vehicles (including cars, trucks, trailers, personnel carriers, mobile cranes, wheel loaders, lift racks, engine analyzers, etc.) used for the movement of equipment, staff, and/or other transportation needs, and their support systems.

**Detail Program 3938 - General Real Estate**

All indirect O&M costs for incidental activities associated with District leases, easements or permits, which are not directly related to specific solids processing activities. Includes inspections, review and related activities on District - owned properties bordering on the solids processing facility.

**Detail Program 3939 - Grounds General**

All indirect O&M costs for Grounds in general. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 3940 - Emissions Monitoring and Control Activities (ICC)**

Summary of the following two detail programs. Costs will be charged only to these detail program numbers.

**Detail Program 3941 - Odor Control Activities**

All O&M costs pertaining to odor control activities within the solids processing series (3000). Includes all odor control activities associated with the solids processing systems.

**Detail Program 3942 - Weather Monitoring Activities**

All O&M costs pertaining to permit required weather monitoring, and emissions testing and control activities.

**Program 3990 - Administrative Overhead (ICC)**

Summary of the following nine detail programs pertaining to the field offices' administrative activities assignable to solids processing programs (3000 series).

**Detail Program 3991 - Human Resources Administration**

All costs pertaining to human resources administrative issues, including work schedules, and employee ratings, discipline, counseling, training, etc.

**Detail Program 3992 - Budget Administration**

All costs pertaining to the budgetary process, its development, review, and administration.

**Detail Program 3993 - Purchase Orders/Contract Administration**

All costs pertaining to the preparation, review, and administration of purchase orders or contracts.

**Detail Program 3994 - Regulatory Administration**

All costs pertaining to the preparation, review and administration of IEPA, USEPA, and other regulatory permits.

**Detail Program 3995 - Public Affairs**

All costs pertaining to tours, or other public presentations.

**Detail Program 3996 - Process/Facility Planning**

All costs pertaining to process and facility planning.

**Detail Program 3997 - Safety/Security Administration**

All costs pertaining to safety and security administration, including safety items such as life safety equipment, portable gas meters, fire and intrusion alarm and prevention systems.

**Detail Program 3998 - Services Provided by Other Governmental Units**

All costs pertaining to the preparation, review, payments, and administration of other activities and services performed by other units of local government. Specifically included here would be the agreement with the Fox River Water Reclamation District to process the recovered wastewater solids from the Poplar Creek Service Area.

**Detail Program 3999 - General Administrative Overhead**

All indirect costs for General Administrative Overhead. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**4000 Flood and Pollution Control****Program 4200 - Waterways Control and Stormwater Retention Reservoirs (DCC)**

Summary of the following five detail programs. Costs may be charged only to these detail program numbers.

**Detail Program 4202 - Power Generation at Lockport**

All costs attributable to the generation of electrical power at the Lockport Powerhouse.

**Detail Program 4203 - Stormwater Retention Reservoir Activity**

All costs pertaining to the operation of storm water retention reservoirs.

**Detail Program 4205 - Diversion Operations and Accounting**

All costs pertaining to data acquisition, processing and preparing the Lake Michigan diversion account and operations to divert water from Lake Michigan.

**Detail Program 4206 - Water Quality Monitoring System M&O**

The cost of operating and maintaining the Water Quality Monitoring System.

**Detail Program 4207 - Centennial Fountain**

All costs pertaining to operation and maintenance of Centennial Fountain.

**Detail Program 4209 - Waterways Control - All Other - General**

All other Waterways Control operating expenditures not specifically charged to programs 4202 through 4206.

**Program 4210 - Maintenance of Waterways (DCC)**

Summary of the following eight detail programs. Expenditures will be charged only to these detail program numbers.

**Detail Program 4211 - Waterways Debris Removal**

All costs pertaining to clearance and disposal of debris from navigable waterways. Includes debris boat and air barrier maintenance and operations costs.

**Detail Program 4212 - Small Stream Maintenance**

All costs pertaining to clearance and disposal of debris and vegetation from non - navigable waterways.

**Detail Program 4213 - Pollutant Recovery (Navigable)**

All costs pertaining to recovery and removal of pollutants and hazardous materials from navigable waterways.

**Detail Program 4214 - Pollutant Recovery (Non - navigable)**

All costs pertaining to recovery and removal of pollutants and hazardous materials from non - navigable waterways.

**Detail Program 4215 - Rodent and Insect Control**

All costs pertaining to rodent and insect control and associated activities in and adjacent to the waterways within the District. This includes insecticides, larvicides, and rat control chemicals.

**Detail Program 4216 - Bridge and Road Maintenance**

All costs pertaining to the maintenance of public roadways and bridges outside of District facilities.

**Detail Program 4217 - Canal Bank Maintenance**

All costs for maintaining canal bank roads, gates and embankments along navigable waterways.

**Detail Program 4219 - Maintenance of Waterways - All Other (General)**

All costs pertaining to maintenance of waterways not specifically charged to programs 4211 through 4217.

**Program 4300 - Stormwater Management**

This is a summary cost program of detail programs 4310, 4320, 4330, 4340 and 4350. Costs may be charged only to the detail program numbers of these five program numbers.

**Program 4310 - Stormwater Management Planning**

Summary of the following three detail programs pertaining to planning activities for Stormwater Management. Included are costs related to the initiation of the countywide stormwater management program as well as the ongoing planning efforts of information gathering, problem identification, solution development, and progress reporting.

**Detail Program 4311 - Watershed Councils**

All costs pertaining to activities of the Watershed Planning Councils established for the purpose of advising the District on areas of concern as well as proposed rules and regulations related to stormwater management within their watersheds. Includes costs of District participation and coordination, as well as direct payments for materials and services provided to the councils.

**Detail Program 4312 - Mapping, Surveys, and Soil Testing**

All costs pertaining to information gathering activities such as site surveying, facility inventories, soil borings and sampling/testing, map development, and hydraulic/hydrologic computer modeling.

**Detail Program 4313 - Watershed Plan Development**

All costs related to creation of detailed watershed plans. Included are costs pertaining to identification of areas of concern in the watershed, developing, and evaluating alternative remedial measures, and determining action plans.

**Detail Program 4314 - Publications and Public Information**

All costs related to producing reports on activities of the Storm - water Management Program, including reports, brochures, and maps, as well as publication of the Cook County Stormwater Management Ordinance. Includes costs of producing printed materials for distribution as well as developing information to be distributed electronically or made available on the District's web site.

**Detail Program 4315 - GIS System**

All costs related to the development, implementation, maintenance, operation, and upgrade of a Geographic Information System (GIS) for Stormwater Management functions.

**Program 4320 - Stormwater Management Regulation**

Summary of the following three detail programs pertaining to the development and enforcement of the Cook County Stormwater Management Ordinance and the rules and regulations that it promulgates.

**Detail Program 4321 - Permits**

All costs pertaining to the review/issuance of stormwater permits as required by the Cook County Stormwater Management Ordinance.

**Detail Program 4322 - Storm and Flood Ordinance Development**

All costs pertaining to developing and amending, as necessary, the Cook County Stormwater Management Ordinance.

**Detail Program 4323 - Inspections**

All costs pertaining to construction surveillance of permitted work and enforcement of the rules and regulations contained in the Cook County Stormwater Management Ordinance.

**Detail Program 4324 - Zoning**

All costs pertaining to the zoning of areas impacted by stormwater permits as required by the Cook County Stormwater Management Ordinance.

**Program 4330 - Operations and Maintenance**

Summary of the following three detail programs pertaining to the operation and maintenance of facilities for the purpose of stormwater management (501 only).

**Detail Program 4331 - Stormwater Retention Reservoir Activity**

All costs pertaining to the operation and maintenance of storm - water retention reservoirs.

**Detail Program 4332 - Small Stream Maintenance**

All costs pertaining to clearance and removal of debris, vegetation, pollutants and hazardous materials from non - navigable waterways for the purpose of maintaining and/or increasing stream conveyance capacity.

**Detail Program 4334 - Operations and Maintenance Contracted with Other Governments**

All costs associated with operation and maintenance of storm - water facilities performed by outside agencies under an agreement with the District. Includes costs of agreement preparation, enforcement, and inspection as well as any and all fees paid to the outside agency for services.

**Detail Program 4335 - Waterways Debris Removal**

All costs pertaining to clearance and disposal of debris from navigable waterways. Includes debris boat and air barrier maintenance and operations costs.

**Program 4340 - Flood Mitigation Projects**

Summary of the following five detail programs pertaining to the planning, design, and construction of flood mitigation projects by the District or outside agencies under agreement.

**Detail Program 4341 - Planning/Design**

All costs pertaining to the planning and design of structural and non - structural flood mitigation projects such as flood water storage reservoirs, channel modifications, berms and levees, and floodproofing.

**Detail Program 4342 - Contract Administration**

All costs pertaining to the selection, retention, and oversight of outside providers of services related to the planning, design or construction of flood mitigation projects. Includes costs of activities such as contract negotiation and preparation, work review and oversight, and payment processing.

**Detail Program 4343 - Construction**

All costs pertaining to construction activities for the control of flood waters, including storage reservoirs, berms, levees, and improving natural or manmade drainage channels.

**Detail Program 4344 - Flood Mitigation Projects Contracted with Other Governments**

All costs associated with the planning, design, and construction of flood mitigation facilities performed by outside agencies under an agreement with the District. Includes fees paid to the outside agency for the aforementioned services as well as all costs of agreement preparation, enforcement, and inspection.

**Detail Program 4345 - Land and Easements**

Purchase cost of land and all costs pertaining to labor and related expenses attributable to the purchase of land, obtaining easements, leases, and permits for the purpose of implementing flood mitigation projects, including land buy - outs.

**Program 4350 - Administrative Overhead**

Summary of the following five detail programs pertaining to Stormwater Management administrative activities which cannot be readily associated with the process - specific program series (i.e., 4310/4320/4330/4340).

**Detail Program 4351 - Human Resources Administration**

All costs pertaining to human resources administration, such as employee ratings, discipline, counseling, training, etc.

**Detail Program 4352 - Budget Administration**

All costs pertaining to the budgetary process development, review, and administration.

**Detail Program 4354 - Administrative Overhead Contracted with Other Governments**

All costs pertaining to the preparation, review, payment, and administration of other activities and services performed for the District by other agencies.

**Detail Program 4358 - Service to Other Government Agencies**

All costs pertaining to the District's provision of administrative services and other activities to units of local government, state, or federal agencies.

**Detail Program 4359 - General Administrative Overhead**

All indirect costs for General Administrative Overhead. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 4400 - Aeration Facilities**

Summary of the following two detail programs pertaining to aeration facilities. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 4410 - Instream Aeration Facilities**

All O&M costs associated with the operation of the instream aeration facilities. Includes maintenance of any related superstructures, electricity, blowers, pumps, motors, controls, air filters, and air piping.

**Detail Program 4420 - Sidestream Aeration Facilities**

All O&M costs associated with the operation of the sidestream aeration facilities (SEPA). Includes maintenance of any related superstructures, electricity, blowers, pumps, motors, controls, air filters, and air piping.

**Program 4600 - Monitoring**

This is a summary cost program of the following detail programs. Costs may only be charged to these detail programs or their subdetail program numbers.

**Program 4650 - Operations Monitoring**

Summary of the following two detail programs. Costs associated with the monitoring and control of District operations will be charged only to these detail program numbers.

**Detail Program 4652 - Liquid Monitoring**

All costs associated with sampling, analysis, monitoring, and control of liquid phases of the District's operations.

**Detail Program 4653 - Solids Monitoring**

All costs associated with sampling, analysis, monitoring, and control of solid phases of the District's operations.

**Program 4660 - Waste Monitoring**

Summary of the following nine detail programs associated with the monitoring and control of wastes discharged to the District's sewage collection system. Costs may only be charged to these detail program numbers.

**Detail Program 4661 - User Charge Ordinance - Residential and Small Nonresidential Commercial - Industrial Users**

All costs associated with sampling, analysis, enforcement, and administration of Residential and Small Nonresidential Commercial - Industrial Users, as provided for under the User Charge Ordinance.

**Detail Program 4662 - User Charge Ordinance - Tax Exempt Users**

All costs associated with sampling, analysis, enforcement, and administration of Tax Exempt Users, as provided for under the User Charge Ordinance.

**Detail Program 4663 - User Charge Ordinance - Large Commercial - Industrial Users**

All costs associated with sampling, analysis, enforcement, and administration of Large Commercial - Industrial Users, as provided for under the User Charge Ordinance.

**Detail Program 4664 - Environmental Remediation**

All costs related to administration of the Environmental Remediation Wastewater Ordinance.

**Detail Program 4665 - Septic Tank and Chemical Toilet Waste Administration**

All costs related to sampling, analysis, inspection and administration of the Septic Tank and Chemical Toilet Waste Hauler Ordinance.

**Detail Program 4666 - Sewage and Waste Control Ordinance - Significant Industrial Users (SIUs) Minimum Regulatory Requirement Activities**

All costs associated with sampling, analysis, enforcement, and administration of SIUs so classified, as provided under the Sewage and Waste Control Ordinance, for the minimum regulatory requirement activities defined, required under the Pretreatment Program.

**Detail Program 4667 - Sewage and Waste Control Ordinance - Significant Industrial Users (SIUs)**

All costs associated with sampling, analysis, enforcement, and administration of SIUs so classified, as provided under the Sewage and Waste Control Ordinance.

**Detail Program 4668 - Sewage and Waste Control Ordinance - Other Industrial Users**

All costs associated with sampling, analysis, enforcement, and administration of the other industrial users as provided under the Sewage and Waste Control Ordinance, which are not specifically chargeable to Programs 4666 and 4667.

**Detail Program 4669 - Waste Monitoring - All Other - General**

All costs related to the administration of the Grease Trap Sludge Ordinance. May also include costs of monitoring and control of wastes discharged to the District's sewage collection system, which are not specifically chargeable to the other programs.

**Program 4670 - Environmental Monitoring**

Summary of the following three detail programs associated with the monitoring of Lake Michigan and the waterways system, including point discharges, spills and general water quality. Costs may only be charged to these detail program numbers.

**Detail Program 4671 - Lake Michigan Monitoring**

All costs associated with sampling of Lake Michigan waters, analyses of the samples and preparation of related reports.

**Detail Program 4672 - Waterways Monitoring**

All costs associated with sampling of the inland waterways, including the Illinois River, analysis of these samples and the preparation of related reports.

**Detail Program 4673 - Inspection Events**

All costs associated with surveillance activities, such as boat patrol, helicopter flights, festivals, etc., and response activities such as citizens' complaints and requests from fire and police departments, municipal agencies, USEPA, IEPA, United States Coast Guard, etc. Includes costs related to enforcement of the Sewage and Waste Control Ordinance for direct discharges to waterways.

**Program 4680 - Technical Assistance to Organizations outside the Monitoring and Research Department**

Summary of the following six detail programs for providing, upon specific request, technical assistance to organizations outside the M&R Department. Costs may only be charged to these detail program numbers.

**Detail Program 4681 - Assistance to M&O Department**

All costs of providing technical assistance to the Maintenance and Operations Department including testing of contractor - provided materials such as sodium hypochlorite, sodium bisulfite, and ferric chloride as well as the preparation of related reports.

**Detail Program 4682 - Technical Assistance - All Other (General)**

All costs of providing, upon specific request, technical assistance to organizations outside the M&R Department (other than M&O). This includes resolution of specific plant operating problems, review of design criteria, plan, and specifications, technical coordination with other agencies and similar technical activities not specifically chargeable under another program.

**Detail Program 4683 - Regulatory Review and Response**

All costs associated with the review and response to proposed regulations issued by federal, state and local governments, as well as proposed regulations issued by the District, except the Sewage and Waste Control Ordinance.

**Program 4690 - Operations and Applied Research**

All costs associated with basic, applied, primary, supplemental or long - term research necessary for the development of new or improved waste treatment and solids handling processes or operations.

**Program 4700 - Flood and Pollution Control Design**

All costs pertaining to the design activities for the control of combined sewer overflows, including tunnels and storage reservoirs (TARP); control of stormwater runoff, including retention basins and flood control reservoirs; design activities relating to river controlling works, relocating streams and improving natural drainage facilities.

**Program 4710 - Technical Assistance for Flood and Pollution Control Design**

All costs of providing technical assistance for Flood and Pollution Control Design to Departments outside the Engineering Department. These include resolution of specific plant operating problems, review of design criteria, plans, and specifications, technical coordination with other agencies, and similar technical activities not specifically chargeable under another program. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 4711 - Flood and Pollution Control Design Technical Assistance for M&O Department**

All costs of providing technical assistance for Flood and Pollution Control Design to the M&O Department.

**Detail Program 4712 - Flood and Pollution Control Design Technical Assistance for Departments other than M&O**

All costs of providing technical assistance for Flood and Pollution Control Design to outside Departments other than M&O.

**Program 4800 - Flood and Pollution Control Construction**

All costs pertaining to construction activities for the control of combined sewer overflows, including tunnels and storage reservoirs (TARP); control of stormwater runoff, including retention basins and flood control reservoirs; construction activities relating to river controlling works, relocating streams and improving natural drainage facilities.

**Program 4818 - Flood and Pollution Control Claims Prevention and Resolution**

Review of estimates and schedules from design through construction. Investigation of construction claims, and in support of settlements and litigation.

**Program 4900 - Flood and Pollution Control - Indirect Cost Program Summary**

Summary of the following four detail programs Costs associated with this activity will be charged only to these detail program numbers.

**Detail Program 4919 - Building Structures**

All indirect costs pertaining to structures (roofs, windows, doors, etc.), janitorial services, shop equipment within the structures, trash disposal, etc.

**Detail Program 4929 - Electrical and Mechanical Systems Within Buildings**

All indirect costs associated with systems within structures such as electrical, mechanical, communication, water, etc..

**Detail Program 4939 - Grounds**

All indirect costs associated with landscaping, roads, parking lots, vehicles, mobile equipment, and general real estate not directly related to other 4000 series programs.

**Detail Program 4999 - General Administrative Overhead**

All indirect costs for general administrative overhead that cannot be readily charged to one of the other detail programs.

**5000 Solids Drying / Utilization****Program 5100 - Disposal of Primary Solids**

This is a summary cost program of detail programs 5110 and 5120. Costs may only be charged to these detail program numbers or their subdetail numbers. Disposal of primary solids is the ultimate removal of primary solids separated (Program 2100) and processed (Program 3100).

**Program 5110 - Lo - Solids Agitation / Drying (DCC)**

Summary of the following four detail programs pertaining directly to the operation and maintenance activities of the lo - solids drying areas.

**Detail Program 5111 - Drying Site O&M, for Lo - Solids**

All direct O&M costs pertaining to the drying site activities. Includes costs for drying site agitation, surface maintenance and drainage activities, heavy equipment O&M, and other site related site activities. Specifically does not include costs for removal of the air dried material from the drying site (5200 Series).

**Detail Program 5112 - Material Preparation of Lo - Solids for Ultimate Use**

All direct O&M costs associated with the actual screening, sizing, and aeration of dried lagoon biosolids. Examples would include the screening of material to remove rocks and debris and the aerating of material to minimize odors.

**Detail Program 5114 - Loading Lagoon Lo - Solids for Transport to Drying Site**

All direct O&M costs associated with the actual loading of trucks or rail cars with "liquid" lo - solids, for subsequent transport into the drying site. Examples include loading Calumet previously aged "liquid" lo - solids for subsequent transport to Calumet Drying Area, and loading aged "liquid" lo - solids from the LASMA lagoons.

**Detail Program 5115 - Intrafacility Transport of Lagooned and Pre - Dried Lo - Solids to Drying Site**

All direct O&M costs associated with the actual transportation (truck and/or rail) of lagooned material into the drying site. Examples would include transporting Calumet "liquid" lagoon material into the Calumet Drying Areas, and transporting "liquid" lo - solids from the LASMA lagoons to the drying sites.

**Program 5120 - Cake Agitation / Drying (DCC)**

Summary of the following five detail programs pertaining directly to the operation and maintenance activities of the aged centrifuge cake solids drying areas.

**Detail Program 5121 - Drying Site O&M for Cake**

All direct O&M costs pertaining to the drying site activities. Includes costs for drying site agitation, surface maintenance and drainage activities, heavy equipment operations and maintenance, and other site related activities. Specifically does not include costs for removal of the air dried material off of the drying site (5200 Series).

**Detail Program 5122 - Material Preparation of Cake for Ultimate Use**

All direct O&M costs associated with the actual screening, sizing, and aeration of dried aged cake. Examples would include the screening of material to remove rocks and debris and the aerating of material to minimize odors.

**Detail Program 5124 - Loading of Lagoon Cake for Transport to Drying Site**

All direct O&M costs associated with the actual loading of trucks or rail cars with aged centrifuge cake, for subsequent transport into the drying site. Examples would include loading Calumet aged centrifuge cake for subsequent transport to Calumet Drying Area, and loading aged centrifuge cake from the LASMA lagoons to drying site.

**Detail Program 5125 - Intrafacility Transport of Lagoon Cake to Drying Site**

All direct O&M costs associated with the actual transportation (truck and/or rail) of aged centrifuge cake into the drying site. Examples would include transporting Calumet aged centrifuge cake lagoon material into the Calumet Drying Areas, and transporting aged centrifuge cake from the LASMA lagoons to drying sites.

**Detail Program 5126 - Intrafacility Transport of Un - aged Cake to Drying Site**

All direct O&M costs associated with the actual transportation (truck) of unaged centrifuge cake from centrifuge facility to the drying site. An example would be "direct haul" of centrifuge cake from Stickney centrifuge building to Stoney drying site for ultimate drying.

**Program 5200 - Disposal of Secondary Solids**

This is a summary cost program of detail programs 5210, 5220, 5230, and 5240. Costs may only be charged to these detail program numbers or their subdetail program numbers. Disposal of secondary solids is the ultimate removal of secondary solids separated (Program 2200) and processed (Program 3200).

**Program 5210 - Contract Utilization/Disposal (DCC)**

Summary of the following three detail programs pertaining to the operations of contracted solids utilization or disposal, to a non - District site.

**Detail Program 5211 - Contract Utilization/Disposal of Dried Bio - Solids**

All direct O&M costs pertaining to the ultimate utilization/disposal of the dried final product, at a non - District site. Included would be any contracted disposal cost, or any site responsibilities (i.e., unloading activities and heavy equipment for storage or incorporation).

**Detail Program 5214 - Loading of Dried Bio - Solids for Transportation to Utilization/Disposal Site**

All direct O&M costs associated with the actual loading of the final dried product from the drying cells into transport vehicles, for subsequent transportation to a non - District site.

**Detail Program 5215 - Transportation of Dried Bio - Solids to Utilization/Disposal Site**

All direct O&M costs associated with the actual transportation (truck, barge and/or rail) of the final product from the drying cells to the ultimate utilization or disposal site.

**Program 5220 - Local Distribution (DCC)**

Summary of the following four detail programs pertaining to the activities of the local distribution and utilization program on non - District sites.

**Detail Program 5221 - Local Distribution O&M**

All direct O&M costs pertaining to the management of the local distribution program, for solids distribution and utilization on non - District sites.

**Detail Program 5224 - Loading of Dried Bio - Solids for Transportation to Utilization Site**

All direct O&M costs associated with the actual loading of the final product from the drying cells into transport vehicles, for ultimate utilization via the local distribution program.

**Detail Program 5225 - Transportation of Dried Bio - Solids to Local Distribution Utilization Site**

All direct O&M costs associated with the actual transportation of the dried final product from the drying cells, for ultimate utilization via the local distribution program.

**Program 5230 - Fulton County Land Reclamation (DCC)**

Summary of the following nine detail programs pertaining to the operations of the Fulton County Land Reclamation Project.

**Detail Program 5231 - Fulton County Land Reclamation**

All direct O&M costs pertaining to the solids application fields, field drainage, and field equipment at the Fulton County site.

**Detail Program 5232 - Fulton County Site Maintenance**

All direct O&M costs pertaining to the maintenance of field terraces, berms, siltation basins and retention basins. Also such operations as rock picking, filling and grading settlement areas, site drainage maintenance and field road maintenance.

**Detail Program 5233 - Pumping and Application of Supernatant**

All direct O&M costs pertaining to the pumping and application of bio - solids supernatant.

**Detail Program 5234 - Loading for Transportation to Fulton County**

All direct O&M costs associated with the actual loading of the final product from the drying cells into transport vehicles (barges, railroad cars, or trucks), for ultimate utilization in Fulton County. Specifically does not include the costs of loading solids from on - site interim storage facilities (5236).

**Detail Program 5235 - Transportation to Fulton County**

All direct O&M costs associated with the actual transportation of the final product from the drying cells, for ultimate utilization in Fulton County. Specifically does not include the costs of transporting solids from on - site interim storage facilities in Fulton County (5237).

**Detail Program 5236 - Loading for Transportation In Fulton County**

All direct O&M costs associated with any reloading/rehandling activities in Fulton County, for transportation to either temporary storage, or application fields in Fulton County.

**Detail Program 5237 - Intrafacility Transportation In Fulton County**

All direct O&M costs associated with the actual transportation of the final product within Fulton County, for example, from the holding basins or the temporary storage areas to the application fields.

**Detail Program 5238 - Farming In Fulton County**

All direct O&M costs pertaining to farm field preparation, cultivating, and harvesting.

**Detail Program 5239 - Reclamation Of Mine Sites**

All direct O&M costs pertaining to the ultimate reclamation of mine sites within Fulton County.

**Program 5240 - Local District Utilization (DCC)**

Summary of the following four detail programs pertaining to the operations of local utilization operations on District property.

**Detail Program 5241 - Local Utilization Site Activities**

All direct O&M costs associated with site preparation, field drainage, bio - solids application, supernatant application, and site maintenance. Specifically excludes transportation costs.

**Detail Program 5243 - Transport to District Farm Site**

All direct O&M costs pertaining to the loading and transportation of biosolids to the site. An example would be the dredging, loading, and transport of stabilized lagoon biosolids to the Hanover Park WRP Fischer farm.

**Detail Program 5244 - Loading for Transportation to District Site**

All direct O&M costs associated with the actual loading of the final product from the drying cells into transport vehicles, for ultimate utilization on a local District utilization site.

**Detail Program 5245 - Transportation to District Utilization Site**

All direct O&M costs associated with the actual transportation of the final product from the drying cells, for ultimate utilization on a local District utilization site.

**Program 5250 - Farm Utilization of Cake**

Summary of the following five detail programs pertaining to the operations of farm utilization to a non - District site.

**Detail Program 5251 - Farm Utilization of Wet Cake**

All direct M&O costs pertaining to the ultimate farm utilization of the solids product, at a non - District site. Included would be any contracted disposal cost, or any site responsibilities (i.e. unloading activities and heavy equipment for storage or incorporation).

**Detail Program 5252 - Wet Cake Holding Area**

All direct O&M costs pertaining to the cake holding area activities. Includes costs for surface maintenance and draining activities, heavy equipment O&M, trucking within a cake holding area, and other related activities. Specifically does not include costs for removal of the material from the cake holding area

**Detail Program 5254 - Loading for Transportation to Wet Cake Holding Area**

All direct O&M costs associated with the actual loading of trucks or rail cars with centrifuge cake, for subsequent transport into the cake holding area. An example would be loading Stickney cake for transport to LASMA or HASMA. Note that the centrifuge cake material handling equipment (conveyors and hoppers) costs are to be captured above (3328). Costs here would include the railroad car puller maintenance and/or the actual operations associated with the loading of the vehicles.

**Detail Program 5255 - Intrafacility Transport to Wet Cake Holding Area**

All direct O&M costs associated with the actual transportation (truck and/or rail) of centrifuge cake from the SWRP or Egan centrifuge facility into the cake holding area.

**Detail Program 5256 - Loading Wet Cake from Holding Area for Transportation to Farm Utilization Site**

All direct O&M costs associated with the actual loading of wetcake from the holding area into transport vehicles to the ultimate farm utilization site.

**Program 5260 - Farm Utilization of Dried Biosolids**

Summary of the following three detail programs pertaining to the operations of farm utilization of dried biosolids at a non - District site.

**Detail Program 5261 - Farm Utilization of Dried Biosolids**

All direct M&O costs pertaining to the ultimate farm utilization of the dried final product, at a non - District site. Included would be any contracted disposal cost, or any site responsibilities (i.e. unloading activities and heavy equipment for storage or incorporation).

**Detail Program 5264 - Loading Dry Biosolids for Transportation to Farm Utilization Site**

All direct O&M costs associated with the actual loading of the final product from the drying cells into transport vehicles to the ultimate farm utilization site.

**Detail Program 5265 - Transportation of Dried Biosolids to Farm Utilization Site**

All direct O&M costs associated with the actual transportation (truck, barge, and/or rail) of the final product from the drying cells into transport vehicles to the ultimate farm utilization site.

**Program 5270 - Contractual Secondary Solids Disposal**

Summary of the following detail program pertaining to the pelletizer operations.

**Detail Program 5271 - Pelletizer Operations**

All direct costs associated with the contractual operations and maintenance of the pelletizer plant.

**Program 5300 - Disposal of Tertiary Solids****Program 5700 - Solids Disposal Design**

All costs pertaining to the design of systems and facilities used in the ultimate disposal of solids, screenings, grit, and other residues.

**Program 5710 - Technical Assistance for Solids Disposal Design**

All costs of providing technical assistance for Solids Disposal Design to Departments outside the Engineering Department. These include resolution of specific plant operating problems, review of design criteria, plans, and specifications, technical coordination with other agencies, and similar technical activities not specifically chargeable under another program. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 5711 - Solids Disposal Design Technical Assistance for M&O Department**

All costs of providing technical assistance for Solids Disposal Design to the M&O Department.

**Detail Program 5712 - Solids Disposal Design Technical Assistance for Departments other than M&O**

All costs of providing technical assistance for Solids Disposal Design to outside Departments other than M&O.

**Program 5800 - Solids Disposal Construction**

All costs pertaining to the construction of systems and facilities used in the ultimate disposal of solids, screenings, grit and other residues.

**Program 5818 - Solids Disposal Claims Prevention and Resolution**

Review of estimates and schedules from design through construction. Investigation of construction claims, and in support of settlements and litigation.

**5900 Solids Utilization - Indirect Cost Programs**

This 5900 series of Indirect Cost Programs should be utilized when the indirect cost activity may be specifically associated with the various solids drying or utilization activities, such as at Fulton County.

**Program 5910 - Buildings - Structural / Architectural (ICC)**

Summary of the following five detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 5911 - Janitorial Services**

All O&M costs pertaining to the full range of housekeeping and janitorial services provided for the facilities and their employees.

**Detail Program 5912 - Structural/Architectural Systems**

All O&M costs pertaining to maintenance and repair of building structures or architectural elements - such as roofs, windows, doors, etc.

**Detail Program 5914 - Shop Equipment**

All costs associated with shop equipment, such as lathes, welders, grinders, portable generators and pumps, etc.

**Detail Program 5917 - Trash Disposal**

All O&M costs pertaining to the actual disposal of trash, and maintenance associated with the dumpster facility, including all contractual and dispatching costs pertaining to the ultimate removal of the trash by a scavenger service.

**Detail Program 5919 - General Buildings**

All indirect O&M costs for Buildings in general. Use this general overhead detail program for any building services costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 5920 - Buildings - Electrical / Mechanical (ICC)**

Summary of the following eight detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 5921 - Electrical Systems / Subsystems**

All indirect O&M costs pertaining to electricity, electrical services, and systems. Where the electrical system is process - specific (i.e., energy for holding basin supernatant dewatering pumps), the costs should be charged directly to the process. Where the electrical distribution system (i.e., lighting, main breakers, motor control centers, etc.) is common, then the system costs should be charged to this indirect program.

**Detail Program 5922 - Communication Services / Subsystems**

All indirect O&M costs pertaining to communication (i.e., phone lines, computer lines, etc.) and instrumentation and control subsystems, such as common service lines, which are not process - specific.

**Detail Program 5923 - City Water Services**

All O&M costs pertaining to potable water service. Includes all underground and common city water distribution piping, valves, etc., which cannot be associated with a specific process. Includes air gaps, pumps, water towers and other components of the distribution system.

**Detail Program 5924 - Plumbing Systems**

All O&M costs pertaining to sanitary plumbing systems.

**Detail Program 5925 - Process Water Systems**

All indirect O&M costs pertaining to process water systems, which are not process - specific, such as common facilities and including distribution and control systems. Pump seal water is an example of a process - specific expenditure, which should be charged to the specific process. Includes the main process water pumps and distribution piping network.

**Detail Program 5926 - High Pressure Air Systems**

All indirect O&M costs pertaining to high pressure air systems, which are not process - specific, such as common facilities and including distribution and control systems.

**Detail Program 5928 - Steam Generation /Distribution and HVAC Systems**

All O&M costs pertaining to steam production and service. Includes all underground and common steam distribution and condensate return piping, valves, meters, etc., which cannot be associated with a specific process. Includes boilers, feed water treatment systems, pumps, condensate tanks and other components of the distribution system.

**Detail Program 5929 - Buildings - General, Electrical/ Mechanical**

All indirect costs for Electrical/Mechanical overhead of Buildings in general. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 5930 - Grounds (ICC)**

Summary of the following six detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 5931 - Landscaping**

All O&M costs pertaining to landscaping installation, maintenance and repairs at the various solids drying and disposal areas.

**Detail Program 5932 - Roads/Parking Lots**

All O&M costs pertaining to installation, maintenance and repairs to roads and parking lots at the various solids drying and disposal areas.

**Detail Program 5933 - Railroad**

All costs pertaining to installation, inspection, maintenance and repairs to railroad right - of - way, track bed, crossings, ties, switches, and tracks, etc.

**Detail Program 5935 - Vehicles, Mobile Equipment and Support Systems**

All costs for vehicles (including cars, trucks, trailers, personnel carriers, mobile cranes, wheel loaders, lift racks, engine analyzers, etc.) used for the movement of equipment, staff, and/or other transportation needs, and their support systems.

**Detail Program 5938 - General Real Estate**

All indirect O&M costs for incidental activities associated with District leases, easements or permits, which are not directly related to specific solids drying or disposal activities. Includes inspections, review and related activities on District - owned properties bordering on the solids drying or disposal facility.

**Detail Program 5939 - Grounds General**

All indirect O&M costs for Grounds General. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 5940 - Emissions Monitoring and Control Activities (ICC)**

Summary of the following two detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 5941 - Odor Control Activities**

All O&M costs pertaining to odor control activities within the solids drying and utilization series (5000). Includes all odor control activities associated with the solids drying and utilization systems.

**Detail Program 5942 - Weather Monitoring Activities**

All O&M costs pertaining to permit required weather monitoring, and emissions testing and control activities.

**Program 5990 - Administrative Overhead (ICC)**

Summary of the following nine detail programs pertaining to the field offices administrative activities assignable to solids drying and disposal programs (5000 series).

**Detail Program 5991 - Human Resources Administration**

All costs pertaining to human resources administrative issues, including work schedules, and employee ratings, discipline, counseling, training, etc.

**Detail Program 5992 - Budget Administration**

All costs pertaining to the budgetary process, its development, review and administration.

**Detail Program 5993 - Purchase Orders/Contract Administration**

All costs pertaining to the preparation, review and administration of purchase orders or contracts.

**Detail Program 5994 - Regulatory Administration**

All costs pertaining to the preparation, review, and administration of IEPA, USEPA and other regulatory permits.

**Detail Program 5995 - Public Affairs**

All costs pertaining to tours, or other public presentations.

**Detail Program 5996 - Process/Facility Planning**

All costs pertaining to process and facility planning.

**Detail Program 5997 - Safety/Security Administration**

All costs pertaining to safety and security administration, including safety items such as life safety equipment, portable gas meters, fire and intrusion alarm and prevention systems.

**Detail Program 5998 - Services Provided by Other Governmental Units**

All costs pertaining to the preparation, review, payments, and administration of other activities and services performed by other units of local government. Specifically included here would be the agreement with the City of Elgin to ultimately dispose of or utilize the recovered wastewater solids from the Poplar Creek Service Area.

**Detail Program 5999 - General Administrative Overhead**

All indirect costs for General Administrative Overhead. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**7000 General Support****Program 7100 - Executive Director Direction**

All costs pertaining to the office of the Executive Director.

**Program 7110 - Legislative**

All costs pertaining to any legislative process, enactment of laws or any other cooperative effort with local, state or federal agencies.

**Program 7130 - Administrative Activities**

All costs incurred in aiding the Board of Commissioners in managing District affairs.

**Program 7150 - Civil Service Board Procedures**

All costs pertaining to duties related to the Civil Service Board in advancing public interest in improvement of personnel administration. Included also are activities of the Board in hearing complaints and protests, charges against employees, and approval of leaves of absence.

**Program 7210 - Treasury Activities**

All costs pertaining to investment and debt management, cashing and miscellaneous Treasury.

**Program 7220 - Reprographic Services**

Summary of the following two detail programs. Expenditures will be charged to only these detail program numbers.

**Detail Program 7221 - Duplication Services**

All costs of labor and expenditures pertaining to the reproduction (printing) of copy for internal and external communication.

**Detail Program 7224 - Graphic Design Services**

All costs of labor and expenditures pertaining to the graphic design of copy for internal and external communication.

**Program 7240 - Public Affairs**

Summary of the following four detail programs. Expenditures will be charged to only these detail program numbers.

**Detail Program 7245 - Capital Improvements Public Affairs**

All costs pertaining to dedications, events, tours and publications that primarily provide information to the public about capital improvements.

**Detail Program 7247 - Internal Public Affairs**

All costs pertaining to the annual report, employee newsletters, tours and similar programs provided to District employees.

**Detail Program 7248 - External Public Affairs**

All costs pertaining to press releases, photography, communications with public, civic, social and school groups, response to public inquiries, freedom of information requests, public tours and similar activities.

**Detail Program 7249 - Library Services**

All costs pertaining to the acquisition and processing of library materials, maintenance of records, circulation, memberships in organizations and subscriptions of all kinds.

**Program 7250 - Budget Preparation and Management Studies**

Summary of the following five detail programs. Expenditures will be charged to only these detail program numbers.

**Detail Program 7251 - Corporate Budget Preparation, Monitoring and Administration**

All costs pertaining to the preparation, implementation and monitoring of the Annual Appropriation Ordinance (Budget).

**Detail Program 7252 - Management and Organization Studies**

All costs related to the performance of strategic planning and management research studies of District operations.

**Detail Program 7253 - Support Department Budget Preparation, Monitoring, and Administration**

All costs pertaining to the preparation, implementation and monitoring of a Support Department's Budget.

**Detail Program 7254 - Enterprise Systems**

All costs pertaining to the implementation and administration of the Enterprise Administrative Systems.

**Detail Program 7255 - Operating Department Budget Preparation, Monitoring, and Administration**

All costs pertaining to the preparation, implementation and monitoring of an Operating Department's Budget.

**Program 7260 - Buying Procedures**

Summary of the following six detail programs pertaining to the purchase of all labor, materials, services, and equipment through formal and informal bidding. Expenditures will be charged to only these detail program numbers.

**Detail Program 7261 - Purchase Orders Processed**

Issue purchase orders to appropriate suppliers.

**Detail Program 7262 - Requisition Items Processed**

Process requisition requirements into inquiries for competitive purchases.

**Detail Program 7263 - Contracts Processed**

Purchase all labor, materials, services and equipment through formal contracts.

**Detail Program 7264 - Quotes Processed**

Prepare, receive and evaluate quotations from various suppliers.

**Detail Program 7265 - Crop and Surplus Sales**

Advertise, evaluate bids and award the sale of crops, scrap and surplus materials.

**Detail Program 7269 - Buying Procedures - All Other - General**

This program will be used when expenses cannot specifically be charged to the above detail programs.

**Program 7270 - Inventory and Cataloging**

Summary of the following four detail programs pertaining to planning, budgeting, monitoring, analyzing, controlling, and cataloging of inventory to support the material and supply requirements of the District. Expenditures will be charged to only these detail program numbers.

**Detail Program 7271 - Centralized Cataloging**

Identify, classify, code and maintain stores catalog for equipment, materials and supplies in District storerooms from a central location.

**Detail Program 7272 - Cycle Counting/Inventory Control**

Cycle counting and transaction and file maintenance to insure record accuracy and accountability of District stock.

**Detail Program 7273 - Centralized Planning and Control**

Requirement planning, budgeting, controlling, monitoring and analyzing commodity - index - coded items from a central location in an optimum and economic manner.

**Detail Program 7279 - Cataloging and Inventory - All Other (General)**

This program will be used when expenses cannot specifically be charged to the above detail programs.

**Program 7280 - Stores Operation and Issue**

Summary of the following seven detail programs pertaining to operation and maintenance of an effective and economical storeroom operation to service the user departments' material requirements. Expenditures will be charged to only these detail program numbers.

**Detail Program 7282 - Storeroom Ordering**

Initiate and prepare requisitions in accordance with established policies and rules.

**Detail Program 7283 - Receiving**

Provide the receiving, inspecting and moving of purchased materials, both stock and non - stock items, to insure compliance with quantity, quality and specifications of purchase orders.

**Detail Program 7284 - Storing**

Provide the proper storage facilities, people and equipment to effectively store materials and supplies. To protect against damage, malfunction or loss and to move materials in a safe and economical manner.

**Detail Program 7285 - Issuing**

Provide controlled disbursement of stored materials and supplies to requesting departments.

**Detail Program 7286 - Stores Operation and Issue - All Other Goods (General)**

This program is to be used when expenses cannot be specifically charged to the above detail.

**Detail Program 7289 - Inventory Purchases - Only**

This program is to be only used for automated postings in the acquisition of inventory.

**Program 7290 - Examinations and Employment Activities**

All costs pertaining to work incident to the screening and testing of Civil Service candidates, which includes preparation and distribution of test announcements, review and approval of candidates' test applications, preparation of tests, scoring of papers, and posting and certification of eligible lists. All costs for the review of unsolicited resumes and requests for notification of upcoming exams are also charged to this program.

**Program 7295 - Equal Employment Opportunity Activities**

All costs associated with counseling, complaint investigation and implementation of Affirmative Action Plan objectives for those employees in statutorily designated groups, and advocacy for such employees or candidates.

**Program 7296 - Recruitment and Marketing Activities**

Costs associated in the development and maintenance of a targeted advertising program and a database of recruitment resources including college recruitment and other outreach activities.

**Program 7300 - Compensation and Classification Activities**

All costs pertaining to establishing and maintaining a classification plan based on a job evaluation system and the creation and maintenance of job descriptions, plus recommending establishment of wage and salary programs for all employees.

**Program 7310 - Training and Development Activities**

All costs pertaining to activities related to the development and administration of training programs, such as in - house training, Apprenticeship Program, and Tuition Reimbursement, including various seminars and conferences.

**Program 7311 - Employee Performance Management**

All costs pertaining to administration of employee performance appraisals and probationary status reports.

**Program 7315 - Retiree Benefits**

All costs pertaining to the health benefit plans for retirees.

**Program 7316 - OPEB Trust Contributions**

All costs pertaining to the Other Post Employment Benefits (OPEB) trust.

**Program 7320 - Employee Benefits**

All costs pertaining to activities related to administration of employee benefit programs, including health, life, and dental insurance; Wellness Programs; Deferred Compensation; and Employee Assistance Program.

**Program 7325 - Labor and Employee Relations**

All costs pertaining to the establishment and maintenance of labor contracts. Included in this program are analyses and recommendation of personnel rules, ED Directives, administrative procedures and the collective bargaining agreements; general counseling of supervisors and managers regarding these rules and grievance and discipline issues; and the administration of union dues and fair - share deductions. All costs pertaining to the administration of the Employee Relations Program, including conducting investigations in accordance with Personnel Rule 12.01, Non - Represented Employee Complaints, and performance appraisal reviews, unemployment compensation, and administration of the Combined Charities Program.

**Program 7330 - Human Resources Administration**

All costs pertaining to work involved in the preparation of personnel action forms, which include all personnel functions, such as hiring, transfers, and promotions of new, existing, and seasonal employees. All costs pertaining to preparation and administration of the Human Resources Department budget including contracts related to the pre - employment physical examinations and drug screens, and the District - wide contractual temporary clerical services program.

**Program 7340 - Security of Plants and Properties**

All costs pertaining to work incident to the guarding of the gates of entry to District plants and offices; also the patrolling of various District properties, as well as investigations related to security.

**Program 7350 - General Legal Matters**

Summary of the following seven detail programs. Expenditures will be charged only to these detail program numbers.

**Detail Program 7351 - Legislative**

All costs pertaining to the legislative program. Includes costs associated with legislative digests and bills as well as associated travel expenses.

**Detail Program 7352 - Financial Matters**

All costs associated with the legal aspects of the issuance of bonds, preparation of motions, ordinances, and other filings connected with the budget documents of the District and rendering of legal advice concerning financial matters.

**Detail Program 7353 - Governmental and Regulatory Matters**

All costs pertaining to monitoring new laws and interacting with regulatory agencies.

**Detail Program 7354 - Contract Administration**

All costs pertaining to matters involving contract administration, including review of proposed contracts, signing of awarded contracts, review of surety and insurance matters, negotiation and review of claims, handling liens, arbitration of property damage claims.

**Detail Program 7355 - Litigation**

All costs associated with the preparations for trials and associated legal documents.

**Detail Program 7356 - Employment Matters**

All costs pertaining to civil service matters, employment discrimination law, labor relations and labor arbitration.

**Detail Program 7359 - Legal Services - General**

All costs related to general litigation, which cannot specifically be charged to the above detail programs.

**Program 7360 - Real Estate Operations**

Summary of the following nine detail programs. Expenditures will be charged only to these detail programs.

**Detail Program 7361 - Leases (including subleases)**

All costs pertaining to the administration of leases (and subleases) including the granting of new leases.

**Detail Program 7362 - Easements**

All costs pertaining to the administration of easements including the granting of new easements.

**Detail Program 7363 - Permits**

All costs pertaining to the administration of permits including the issuance of new permits.

**Detail Program 7364 - Rights - of - Entry Pending Easements**

All costs pertaining to the administration of right - of - entry including both rights - of - entry pending the grant of a subsequent easement and those rights - of - entry tantamount to licenses

**Detail Program 7365 - Land Record Program**

All costs pertaining to initiating and maintaining a permanent record system showing a chronological history of all lands presently owned and to be acquired by the District.

**Detail Program 7366 - Waterways Land Management**

All expenditures applicable to the management program of Waterways Lands.

**Detail Program 7367 - Real Estate Asset Management**

All expenditures pertaining to the development and implementation of an expedited real estate asset management program to increase revenue by lease and or sale of current real estate holdings.

**Detail Program 7368 - Real Estate Environmental Assessment**

All expenditures pertaining to environmental assessment and remediation of District - owned real estate.

**Detail Program 7369 - Real Estate Operations - All Other (General)**

All other real estate operation expenses not specifically charged to detail programs 7361 through 7366 will be charged to this program.

**Program 7370 - Claims Processing and Investigations**

Summary of the following two detail programs. Expenditures will be charged only to these detail programs.

**Detail Program 7371 - Employee Injury Claims Processed**

All costs pertaining to employee job - oriented injuries.

**Detail Program 7379 - Investigations - All Other (General)**

All investigation expenses relative to claims processed that are not specifically charged to 7371 are charged to this program. This program also includes insurance premiums.

**Program 7380 - Information Technology and Telecommunications**

Summary of the following nine detail programs. Expenditures will be charged only to these detail items.

**Detail Program 7381 - Systems Analysis and Programming**

All costs incurred by the Information Technology Department pertaining to the acquisition, development and/or maintenance of computer programs and systems for the District.

**Detail Program 7382 - Desktop Applications Support**

All costs incurred by the Information Technology Department pertaining to the technical support given to desktop computer users.

**Detail Program 7383 - Voice, Data, and Video Communications Support**

All costs incurred to the Information Technology Department pertaining to the support and operation of voice, data, and video communications in all District buildings and the support and operations of data, voice, and video communications for the entire District.

**Detail Program 7384 - Central Computer Hardware and Proprietary Software Support**

All costs incurred by the Information Technology Department pertaining to the systems support of the central computer hardware and proprietary software in use throughout the District.

**Detail Program 7385 - Computer Operations, Maintenance, and Support**

Costs incurred for District - wide maintenance and operations of central computers, desktop computer maintenance, and site - wide software maintenance of central computers.

**Detail Program 7386 - Disaster Recovery**

All costs pertaining to development and maintenance of a District - wide disaster recovery system for business, technical and communication systems vital to District functions.

**Detail Program 7387 - Computer Security**

All costs pertaining to the implementation and operation of a District - wide program of computer security and disaster recovery.

**Detail Program 7388 - Information Systems Planning**

All costs pertaining to development and maintenance of District information technology and voice, data, and video communications strategies, plans, and procedures.

**Detail Program 7389 - Information Systems Coordination**

All costs pertaining to the review and coordination of District information technology and telecommunications hardware and software acquisition and implementation.

**Program 7390 - Accounting and Auditing**

Summary of the following seven detail programs. Expenditures will be charged only to these detail programs.

**Detail Program 7391 - Accounts Payable**

All costs pertaining to processing requisitions, purchase orders vendor invoices, voucher checks and their respective accounting costs.

**Detail Program 7392 - Payroll and Employee Expense**

All costs pertaining to processing payrolls, timesheets and expense checks and their respective accounting costs.

**Detail Program 7393 - Billing and Collections**

All billing and collection costs pertaining to user charges, real estate leases, grants, state revolving loans, and miscellaneous receipts.

**Detail Program 7395 - Internal Auditing**

All costs pertaining to the internal review and appraisal of District functions performed at the direction of the General Superintendent. Included in this program are financial audits and audits of compliance with legal and contractual provisions.

**Detail Program 7398 - Clerk's Corporate Functions and Administrative Services**

All costs pertaining to the duties of the Clerk's Office, including Board proceedings, maintenance of Board letters, documents, contracts, paid vouchers, as well as administrative procedures and budget preparation.

**Detail Program 7399 - Accounting and Financial Reporting**

All costs associated with accounting and financial reporting including general ledger maintenance, capital asset accounting, reconciliations, cost accounting and preparation of financial reports.

**Detail Program 7405 - Financial System Development**

All costs pertaining to the development or enhancement of financial systems.

**Program 7460 - Main Office Complex Building Services**

Summary of the following four detail programs. Expenditures will be charged only to these detail programs.

**Detail Program 7461 - Administration and Mc Pav Building Operations**

All costs pertaining to the maintenance and operations of the Main Office Building and McMillan Pavilion.

**Detail Program 7462 - Administration and Mc Pav Building Construction**

All costs pertaining to the construction or major alterations of the Main Office Building and McMillan Pavilion.

**Detail Program 7463 - Mailroom Services**

All costs applicable to maintaining mailroom services are charged to this program.

**Detail Program 7464 - Telephone Switchboard Operations at MOBC**

All costs required to provide for telephone switchboard operations for the Main Office Building Complex (MOBC).

**Program 7470 - Affirmative Action**

Summary of the following three detail programs pertaining to the implementation and enforcement of an affirmative action program for all District processes. Expenditures will be charged only to these detail programs.

**Detail Program 7471 - Contract Compliance**

All costs of activities necessary to assure compliance with contract procedures pertaining to Affirmative Action.

**Detail Program 7472 - Community Activity**

All costs related to conferences, preparation and distribution of information, and response to public inquiries about Affirmative Action activities.

**Detail Program 7473 - Affirmative Action Support**

All costs related to Affirmative Action, which cannot be specifically charged to detail programs 7471 or 7472.

**Program 7480 - Safety Program**

All costs pertaining to industrial and construction inspections, plus the review of Engineering specifications.

**Program 7490 - Automotive Fleet Operations**

Summary of the following three detail programs. Expenditures will be charged to only these detail programs.

**Detail Program 7491 - Automotive Fleet Procurement**

All costs pertaining to the scheduling, procurement, and subsequent replacement of District fleet vehicles.

**Detail Program 7496 - Automotive Fleet Disposal**

All costs pertaining to the disposal of used District fleet vehicles.

**Detail Program 7499 - Automotive Fleet Operations**

All administrative activities and costs pertaining to the operation, maintenance, and repair of District - owned, state - licensed, "over - the - road" self - propelled motor vehicles under 10,001 pounds Gross Vehicle Weight.

**Program 7601 - Principal and Interest on Bonds**

Repayment of principal and interest on District issued bonds.

**Program 7604 - Social Security and Medicare Contributions**

All costs for required Medicare and Social Security matching contributions.

**Program 7700 - Grants, Loans, Permits and Government Operations**

Summary of the following four detail programs. Costs will be charged only to these detail programs.

**Detail Program 7701 - Grant/Loan Applications**

All costs pertaining to preparation of federal and state grant applications and all work in connection with the applications.

**Detail Program 7702 - Permit Applications**

All costs pertaining to District applications for IEPA and USEPA permits, plus correspondence related thereto.

**Detail Program 7703 - Grant/Loan Processing**

All costs pertaining to post grant award administering of existing grants, including but not limited to, processing change orders, grant budget period extensions, M&O manual submittals, audit inquiries and monitoring of the above.

**Detail Program 7704 - General Government Operations**

All costs pertaining to general governmental operations such as the annual contribution to the Northern Illinois Planning Commission.

**Program 7705 - Interaction with Private Environmental Interests**

All costs necessary to respond to and interact with intergovernmental and nonprofit organizations on issues dealing with District interests.

**Program 7710 - Technical Assistance for Grants, Loans, Permits and Government Operations**

Summary of the following two detail programs pertaining to providing technical assistance for Grants, Loans, Permits and Government Operations to Departments outside the Engineering Department. These include resolution of specific plant operating problems, review of design criteria, plans, and specifications, technical coordination with other agencies, and similar technical activities not specifically chargeable under another program. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 7711 - Grants, Loans, Permits and Government Operations Technical Assistance for M&O Department**

All costs of providing technical assistance for Grants, Loans, Permits and Government Operations to the M&O Department.

**Detail Program 7712 - Grants, Loans, Permits and Government Operations Technical Assistance for Departments other than M&O**

All costs of providing technical assistance for Grants, Loans, Permits and Government Operations to outside Departments other than M&O.

**Program 7740 - Land and Easements**

Purchase cost of land and all costs pertaining to labor and related expenses attributable to the purchase of land, obtaining easements, leases, permits and the time spent on transmittals, etc. Included in this program are analysis and review of District facilities and ordinances with other local agencies and state legislature, coordinating construction plans, and attending hearings and meetings.

**Program 7741 - Survey Support**

All costs pertaining to survey support associated with projects in the design and construction phases, for management of District property, and performed for various departments.

**Program 7745 - Utility Review**

All costs pertaining to reviewing and responding to requests from the Office of Underground Coordination (OUC); Joint Utility Locating Information for Excavators (JULIE); and the Illinois Department of Transportation (IDOT).

**Program 7760 - Environmental Planning**

Summary of the following three detail programs. Expenditures will be charged only to these detail program numbers.

**Detail Program 7761 - Master Planning**

All costs pertaining to the development of comprehensive site plans for various District facilities.

**Detail Program 7762 - Space Planning**

All costs related to non - - construction contract revisions to offices/workstations.

**Detail Program 7763 - Land Planning**

All costs pertaining to the design, selection and installation of non - construction contract landscaping at various District Facilities.

**7800 Information Technology Services**

These programs are intended to be utilized by Information Technology personnel in those instances when costs are chargeable to other Departments and their programs.

**Program 7800 - Information Technology Support Services**

Summary of the following eight detail programs pertaining to Information Technology services performed for other Departments. Costs will be charged only to these detail programs.

**Detail Program 7801 - Information Technology Services - General Administration**

All costs of Information Technology personnel that are chargeable to General Administration and its programs.

**Detail Program 7802 - Information Technology Services - M&R**

All costs of Information Technology personnel that are chargeable to the Monitoring & Research Department and its programs.

**Detail Program 7803 - Information Technology Services - Procurement & Materials Mgmt**

All costs of Information Technology personnel that are chargeable to the Procurement & Materials Management Department and its programs.

**Detail Program 7804 - Information Technology Services - Human Resources**

All costs of Information Technology personnel that are chargeable to the Human Resources Department and its programs.

**Detail Program 7805 - Information Technology Services - Finance**

All costs of Information Technology personnel that are chargeable to the Finance Department and its programs.

**Detail Program 7806 - Information Technology Services - Engineering**

All costs of Information Technology personnel that are chargeable to the Engineering Department and its programs.

**Detail Program 7807 - Information Technology Services - M&O**

All costs of Information Technology personnel that are chargeable to the Maintenance & Operations Department and its programs.

**Detail Program 7808 - Information Technology Services - Stormwater Management**

All costs of Information Technology personnel that are chargeable to the Stormwater Management program.

**Detail Program 7809 - Information Technology Services - All Other Departments**

All costs of Information Technology personnel that are chargeable to all other departments and their programs.

**7900 General Support**

These programs are intended to be utilized by main office and field personnel in those instances where costs are chargeable to other Departments, for general support services provided by the M&O Department - examples would include: main office building upgrade and remodeling expenditures for General Administration; laboratory and storeroom support costs, including janitorial services, facility maintenance, and repairs, etc; personnel examinations support costs when assisting in the conduct of examinations; real estate support costs when assisting Law Department with leasehold activities review, etc.

**Program 7900 - M&O General Support Services (ICC)**

Summary of the following ten detail programs pertaining to general support services M&O performs for other Departments.

**Detail Program 7901 - M&O Services - Board of Commissioners**

M&O services performed for the Board of Commissioners.

**Detail Program 7902 - M&O Services - General Administration**

M&O services performed for General Administration.

**Detail Program 7903 - M&O Services - M&R**

M&O services performed for the Monitoring & Research Department.

**Detail Program 7904 - M&O Services - Procurement & Materials Mgmt**

M&O services performed for the Procurement & Materials Management Department.

**Detail Program 7905 - M&O Services - Human Resources**  
M&O services performed for the Human Resources Department.

**Detail Program 7906 - M&O Services - Information Technology**  
M&O services performed for the Information Technology Department.

**Detail Program 7907 - M&O Services - Law**  
M&O services performed for the Law Department.

**Detail Program 7908 - M&O Services - Finance**  
M&O services performed for the Finance Department.

**Detail Program 7909 - M&O Services - Engineering**  
M&O services performed for the Engineering Department.

**Detail Program 7999 - M&O Services - Various**  
M&O Services performed for various departments.

**Program 8000 - General Overhead M&O Internal Use Only**

**Program 8110 - M&O Inventory Purchases**

This program is used to distribute inventory stock purchases that would be charged to a non - P&MM department expenditure.

**Detail Program 8111 - Returns to Inventory**  
Return distributed stock purchases to inventory.

**8900 General Overhead**

These programs are used in the budget preparation and administration process and are redistributed to 1000 - 7000 series programs.

As a general preface, note that it is intended that all process - specific operating and maintenance costs, that is, all costs (labor, contracts, energy, materials, etc.) that directly impact on the operational performance of the various sewage collection, treatment, solids processing, or solids utilization activities, be charged against one of the direct (1000/2000/3000/5000) cost centers.

These overhead and indirect cost programs are intended to be utilized by main office personnel, and should only be utilized by field personnel in those cases where it is not readily feasible to make the proper process - specific distinction at the time of coding. Note also, that you should not include costs chargeable to other Departments, which should be charged to 7000 series programs (General Support).

**Program 8910 - Buildings - Structural / Architectural (ICC)**

Summary of the following five detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 8911 - Janitorial Services**  
All O&M costs pertaining to the full range of housekeeping and janitorial services provided for the facilities and its employees.

**Detail Program 8912 - Structural/Architectural Systems**  
All O&M costs pertaining to maintenance and repair of building structures or architectural elements, such as roofs, windows, doors, etc.

**Detail Program 8914 - Shop Equipment**  
All costs associated with shop equipment, such as lathes, welders, grinders, portable generators and pumps, etc.

**Detail Program 8917 - Trash Disposal**  
All O&M costs pertaining to the actual disposal of trash, and maintenance associated with the dumpster facility, including all contractual and dispatching costs pertaining to the ultimate removal of the trash by a scavenger service.

**Detail Program 8919 - General Buildings**  
All indirect O&M costs for Buildings General. Use this general overhead detail program for any building services costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 8920 - Buildings - Electrical/Mechanical (ICC)**

Summary of the following nine detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 8921 - Electrical Systems/Subsystems**  
All indirect O&M costs pertaining to electricity, electrical services and systems. Where the electrical system is process - specific, the costs should be charged directly to the process. Where the electrical distribution system (i.e., lighting, main breakers, motor control centers, etc.) is common, then the system costs should be charged to this indirect program.

**Detail Program 8922 - Communication Services/Subsystems**  
All indirect O&M costs pertaining to communication (i.e., phone lines, computer lines, etc.) and instrumentation and control subsystems, such as common service lines, which are not process - specific.

**Detail Program 8923 - City Water Services**  
All O&M costs pertaining to potable water service. Includes all underground and common city water distribution piping, valves, etc., which cannot be associated with a specific process. Includes air gaps, pumps, water towers and other components of the distribution system.

**Detail Program 8924 - Plumbing Systems**  
All O&M costs pertaining to sanitary plumbing systems.

**Detail Program 8925 - Process Water Systems**  
All indirect O&M costs pertaining to process water systems, which are not process - specific, such as common facilities, and including distribution & control systems and the distribution/piping network.

**Detail Program 8926 - High Pressure Air Systems**  
All indirect O&M costs pertaining to high - pressure air systems, which are not process - specific, such as common facilities and including distribution and control systems.

**Detail Program 8927 - Turbine Generator**  
All O&M costs pertaining to the turbine generator, including its waste heat recovery boiler. Includes the various piping, valves, and electrical systems dedicated to the generator and recovery boiler. Includes all auxiliary support equipment such as the gas compressors, filters, and digester gas storage tanks.

**Detail Program 8928 - Steam Generation /Distribution and HVAC Systems**  
All O&M costs pertaining to steam production and service. Includes all underground and common steam distribution and condensate return piping, valves, meters, etc., which cannot be associated with a specific process. Includes boilers, feed water treatment systems, pumps, condensate tanks and other components of the distribution system.

**Detail Program 8929 - Buildings - General Electrical/Mechanical**  
All indirect costs for Buildings - General, Electrical/Mechanical overhead. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 8930 - Grounds (ICC)**  
Summary of the following six detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 8931 - Landscaping**  
All O&M cost for landscape installation, maintenance, and repairs.

**Detail Program 8932 - Roads/Parking Lots**  
All O&M costs pertaining to installation, maintenance and repairs to roads and parking lots.

**Detail Program 8933 - Railroad**  
All costs pertaining to installation, inspection, maintenance and repairs to railroad right - of - way, track bed, crossings, ties, switches, tracks, etc.

**Detail Program 8935 - Vehicles, Mobile Equipment, and Support Systems**

All costs for vehicles (including cars, trucks, trailers, personnel carriers, mobile cranes, wheel loaders, lift racks, engine analyzers, etc.) used for the movement of equipment, staff, and/or other transportation needs, and their support systems.

**Detail Program 8938 - General Real Estate**

All indirect O&M costs for incidental activities associated with District leases, easements or permits, which are not directly related to specific collection, treatment, solids processing, drying or disposal activities. Includes inspections, review and related activities on District - owned properties.

**Detail Program 8939 - Grounds General**

All indirect O&M costs for Grounds General. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 8940 - Emissions Monitoring and Control Activities (ICC)**

Summary of the following two detail programs. Costs will be charged only to these programs or their subdetail programs.

**Detail Program 8941 - Odor Control Activities**

All O&M costs pertaining to odor control activities.

**Detail Program 8942 - Weather Monitoring Activities**

All O&M costs pertaining to permit required weather monitoring, and emissions testing and control activities.

**Program 8990 - Administrative Overhead (ICC)**

Summary of the following nine detail programs pertaining to the field offices' administrative activities, which cannot be readily associated with the process - specific program series (i.e., 1900/2900/3900/5900).

**Detail Program 8991 - Human Resources Administration**

All costs pertaining to human resources administration, such as work schedules, employee ratings, discipline, counseling, training, etc.

**Detail Program 8992 - Budget Administration**

All costs pertaining to the budgetary process - its development, review and administration.

**Detail Program 8993 - Purchase Orders/Contract Administration**

All costs pertaining to the preparation, review and administration of purchase orders or contracts.

**Detail Program 8994 - Regulatory Administration**

All costs pertaining to the preparation, review and administration of IEPA, USEPA and other regulatory permits.

**Detail Program 8995 - Public Affairs**

All costs pertaining to tours or other public presentations.

**Detail Program 8996 - Process/Facility Planning**

All costs pertaining to process and facility planning.

**Detail Program 8997 - Safety/Security Administration**

All costs pertaining to safety and security administration, including safety equipment such as life safety equipment, portable gas meters, fire and intrusion alarm and prevention systems.

**Detail Program 8998 - Services Provided by Other Governmental Units**

All costs pertaining to the preparation, review, payments, and administration of other activities and services performed by other units of local government.

**Detail Program 8999 - General Administrative Overhead**

All indirect costs for General Administrative Overhead. Use this general overhead detail program for any costs that cannot be readily charged to one of the above detail programs. These costs will be reallocated later.

**Program 9000 - M&R Distributive Services Internal Use Only****Program 9100 - M&R Distributive Services**

M&R Internal Use Only. This program prorates M&R administrative overhead costs across all active M&R programs. It is to be used only by the M&R Administration Division at the Main Office locations. These programs are used in the budget preparation and administration process and are redistributed to 4650 - 4690 series programs.

V. CLASSIFICATION OF COMMITMENT ITEMS

The term "commitment item" is used to include both object and commitment item expenditure accounts. A description of each account is presented on the pages that follow.

SUMMARY OF COMMITMENT ITEM TITLES

<u>Code No.</u>	<u>Account Description</u>	<u>Code No.</u>	<u>Account Description</u>
<b>100</b>	<b>PERSONAL SERVICES</b>	612800	Repairs to Office Furniture and Equipment
601010	Salaries of Regular Employees	612810	Computer Equipment Maintenance
601060	Compensation Plan Adjustments	612820	Computer Software Maintenance
601070	Social Security and Medicare Contributions	612840	Communications Equipment Maintenance (Includes Software)
601080	Salaries of Nonbudgeted Employees	612860	Repairs to Vehicle Equipment
601090	Employee Claims	612970	Repairs to Testing and Laboratory Equipment
601100	Tuition and Training Payments	612990	Repairs, N.O.C.
601170	Payments for Professional Services		
601230	District Contribution for Early Retirees	<b>300</b>	<b>MATERIALS AND SUPPLIES</b>
601250	Health and Life Insurance Premiums	623030	Metals
601270	General Salary Adjustments	623070	Electrical Parts and Supplies
601300	Personal Services, N.O.C. (Not Otherwise Classified)	623090	Plumbing Accessories and Supplies
601410	Personal Service Expense for Preliminary Engineering Reports and Studies	623110	Hardware
601420	Personal Services Expense for Construction Drawings, Specifications and Cost Estimates	623130	Buildings, Grounds, Paving Materials and Supplies
601430	Personal Service Expense for Aerial Surveys	623170	Fiber, Paper and Insulation Materials
601440	Personal Services for Post - Award Engineering for Construction Projects	623190	Paints, Solvents, and Related Materials
		623250	Vehicle Parts and Supplies
		623270	Mechanical Repair Parts
		623300	Manhole Materials
		623520	Office, Printing and Photographic Supplies, Equipment, and Furniture
<b>200</b>	<b>CONTRACTUAL SERVICES</b>	623530	Farming Supplies
612010	Travel	623560	Processing Chemicals
612030	Meals and Lodging	623570	Laboratory Testing Supplies, Small Equipment, and Chemicals
612040	Postage, Freight and Delivery Charges	623660	Cleaning Supplies
612050	Compensation for Personally - Owned Automobiles	623670	Railroad Supplies
612080	Motor Vehicle Operating Services	623680	Tools and Supplies
612090	Reprographic Services	623700	Wearing Apparel
612150	Electrical Energy	623720	Books, Maps, and Charts
612160	Natural Gas	623780	Safety and Medical Supplies
612170	Water and Water Services	623800	Computer Software
612210	Communication Services	623810	Computer Supplies
612240	Testing and Inspection Services	623820	Fuel
612250	Court Reporting Services	623840	Gases
612260	Medical Services	623850	Communications Supplies
612280	Subscriptions and Membership Dues	623860	Lubricants
612290	Insurance Premiums	623990	Materials and Supplies, N.O.C.
612330	Rental Charges		
612360	Advertising	<b>400</b>	<b>MACHINERY AND EQUIPMENT</b>
612370	Administration Building Operation	634600	Equipment for Collection Facilities
612380	Soil and Rock Mechanics Investigation	634620	Equipment for Waterway Facilities
612390	Administration Building Mc Pav Operation	634650	Equipment for Process Facilities
612410	Governmental Service Charges	634670	Railroad Equipment
612420	Maintenance of Grounds and Pavements	634760	Material Handling and Farming Equipment
612490	Contractual Services, N.O.C.	634780	Safety and Medical Equipment
612500	Biosolids Application Services	634790	Marine Equipment
612510	Biosolids Disposal Charges	634800	Office Furniture and Equipment
612520	Waste Material Disposal Charges	634810	Computer Equipment
612530	Farming Services	634820	Computer Software
612540	Sludge Cake Disposal	634840	Communications Equipment (Includes Software)
612590	Sludge Disposal	634860	Vehicle Equipment
		634970	Testing and Laboratory Equipment
		634990	Machinery and Equipment, N.O.C.
	<i>612600 - 612990 (Corporate Fund Only)</i>		
	<b><u>Repairs to Structures and Non - Structural Improvements</u></b>	<b>500</b>	<b>CAPITAL PROJECTS</b>
612600	Repairs to Collection Facilities	645600	Collection Facilities Structures
612620	Repairs to Waterway Facilities	645620	Waterway Facilities Structures
612650	Repairs to Process Facilities	645630	Army Corps of Engineers Services
612670	Repairs to Railroads	645650	Process Facilities Structures
612680	Repairs to Buildings	645680	Buildings
	<b><u>Repairs to Machinery and Equipment</u></b>	645690	Capital Projects, N.O.C.
612760	Repairs to Material Handling and Farming Equipment	645700	Preservation Collection Facility Structures
612780	Safety Repairs and Services	645720	Preservation Waterway Facility Structures
612790	Repairs to Marine Equipment	645730	Preservation via Corps of Engineers Services

<u>Code No.</u>	<u>Account Description</u>	<u>Code No.</u>	<u>Account Description</u>
645750	Preservation Process Facility Structures	787420	Intrafund Transfers
645780	Preservation of Buildings	787430	Transfers - In/ Out
645790	Preservation of Capital Projects NOC	787500	Treasurer's Office - 2 Fund Reimbursement
<b>600</b>	<b>LAND</b>	787510	General Administration - 2 Fund Reimbursement
656010	Land	787520	Procurement & Materials Mgmt - 2 Fund Reimbursement
<b>700</b>	<b>FIXED and OTHER CHARGES</b>	787530	Human Resources Department - 2 Fund Reimbursement
667020	Equity Transfer	787540	Law Department - 2 Fund Reimbursement
667130	Taxes on Real Estate	787550	Finance Department - 2 Fund Reimbursement
667220	General Claims and Emergency Repair and Replacement Costs Over \$10,000	787560	Monitoring and Research - 2 Fund Reimbursement
667250	Refunds	787570	Maintenance and Operations - 2 Fund Reimbursement
667340	Payments for Easements	787580	Information Technology - 2 Fund Reimbursement
667350	Charges, N.O.C.	787700	Reimbursement to the Construction Fund for Labor Costs Incurred on Corporate Fund Projects
	<b>FIXED AND OTHER CHARGES - FINANCIAL</b>	787710	Construction Fund for Indirect Costs Incurred on Corporate Fund Projects
727070	Interest on Corporate Notes and Other Interim Financing	787720	Reimbursement to the Construction Fund for Labor Costs Incurred on Bond Fund Projects
727080	Interest on Bond Anticipation Notes	787730	Reimbursement to the Construction Fund for Indirect Costs Incurred on Bond Fund Projects
727090	Interest on Construction Fund Notes	787774	Provision for Claims
727100	Interest on Bonds	790001	Inventory Difference
727101	Swap Gain / Loss	790002	Inventory Scrapping
727110	Principal on Bonds	790003	Price Difference
767300	Bond Issuance Costs	790004	Materials Management Difference (Invoice Verification)
767400	Refunding Transaction Costs	790005	Engineering Spare Parts Inventory Adjustments
767401	Liquidity Fees	797890	Pension Costs
767402	Remarketing Fees	798200	OPEB - Professional Fees
767403	Trustee and Other Fees	999999	Clearing Account - Split Processor
777410	Transfer to Escrow Agents		
777450	Other Financing Use - Bond Discount		

V. CLASSIFICATION OF COMMITMENT ITEMS

The term "line item" (commitment item) is used to include both object and line (commitment) item expenditure accounts. A description of each account and, in many cases, specific illustrations are presented. It should be noted that the particular commitment item is not limited to the illustrations shown, as these are merely included to show the general type of expenditure covered by a particular code number.

<u>Code No.</u>	<u>Name and Description</u>	<u>Code No.</u>	<u>Name and Description</u>
<b>100</b>	<b>PERSONAL SERVICES</b> The accounts under this classification relate to: salaries of regular and temporary employees; employee claims; awards; and various types of periodic professional services.	<b>601250</b>	<b>Health and Life Insurance Premiums</b> Payments for individual employee premiums for life insurance and hospitalization made with District funds.
<b>601010</b>	<b>Salaries of Regular Employees</b> Payments for budgeted personnel titles and rates.	<b>601270</b>	<b>General Salary Adjustments</b> Before the annual budget is finalized, this line item indicates the amount of general salary adjustments. When the Board of Commissioners makes a decision, various departmental amounts are distributed to the Regular Salary a/c 601010 and Compensation Plan Adjustments a/c 601060.
<b>601060</b>	<b>Compensation Plan Adjustments</b> Payments for adjustment of salaries due to the following: step increases based on standards of service and performance; changes in labor and trade wage schedules; incentive pay for unused sick leave over 120 days; retirement; severance; termination; unused overtime and/or vacation pay; paid overtime.	<b>601300</b>	<b>Personal Services, N.O.C. (Not Otherwise Classified)</b> Charge all compensation for personal services such as summer workers, vacation relief, awards for safety programs and suggestion awards. This pay does not include employee benefits.
<b>601070</b>	<b>Social Security and Medicare Contributions</b> District contribution of employer portion of required Social Security and Medicare payments.	<b>601410</b>	<b>Personal Service Expense for Preliminary Engineering Reports and Studies</b> Payments to consultants for engineering studies and preliminary plans.
<b>601080</b>	<b>Salaries of Nonbudgeted Employees</b> Payments made to "nonbudgeted" employees receiving employee benefits such as paid holidays, sick leave, vacation and pension. Two types of employees who qualify for this category are: 1. District employees returning to work from certain types of leaves, with no budgeted positions available at the time of return; 2. New temporary emergency employees hired (for a maximum of 120 days) in an existing Civil Service title, with no budgeted positions open at that time.	<b>601420</b>	<b>Personal Services Expense for Construction Drawings, Specifications and Cost Estimates</b> Payments to consultants for the preparation of final contract plans and specifications.
<b>601090</b>	<b>Employee Claims</b> Payments made for on - the - job injuries or accidents wherein physical impairment has resulted, as covered under Local Governmental Employees Tort Immunity Act, and Worker's Compensation Act, Illinois Unemployment Insurance Act in compliance with Unemployment Amendments of 1976, PL 94 - 560.  <b>Illustration:</b> Injury settlements, hospitalization costs, compensation made to the State for District unemployment compensation.	<b>601430</b>	<b>Personal Service Expense for Aerial Surveys</b> Payments to providers for aerial photography and surveys.
<b>601100</b>	<b>Tuition and Training Payments</b> Payments made for seminars, conferences and tuition costs of single course or full course of study for those working toward degrees or for those increasing their job effectiveness. Training equipment or supplies, meals and lodging for conferences or seminars are not to be included.  <b>Illustration:</b> Study courses, registration fees for professional seminars and conferences.	<b>601440</b>	<b>Personal Services for Post - Award Engineering for Construction Projects</b> Payments to consultants for providing on - site inspection and supervision of construction projects.
<b>601170</b>	<b>Payments for Professional Services</b> Payments to specialists in areas such as Personnel, Law, Sewer Design, Flood Control, Research, etc.  <b>Illustration:</b> Analytical services, legal opinions, tax anticipation warrants, land litigation, tax matters, condemnation works, studies, plans, surveys, auditing, lake diversion, inventory control, computer program, public information, fees for paying bonds and interest coupons, proctors for Civil Service exams.	<b>200</b>	<b>CONTRACTUAL SERVICES</b> This classification covers services rendered by other than District employees and facilities. Generally, these costs pertain to operational and repair work done for the District by outside agencies and companies, and other such services as are obtained by an actual or implied agreement or contract.
<b>601230</b>	<b>District Contribution for Early Retirees</b> The District's contribution towards the early retirement program.	<b>612010</b>	<b>Travel</b> Payments for travel furnished by outside carriers (auto rental and parking charged to a/c 612330).  <b>Illustration:</b> Bus, cab, "L", train, plane, employee or recruit transportation costs.
		<b>612030</b>	<b>Meals and Lodging</b> Payments made to cover authorized meals and lodging because of District conferences or seminars, as well as payments for meals earned during overtime. (Do not include registration fees for seminars. See Commitment Item 601100.)  <b>Illustration:</b> Hotel, motel, meals, tips.
		<b>612040</b>	<b>Postage, Freight and Delivery Charges</b> Payments made to post offices or substations and freight charges for materials shipped or hauled.  <b>Illustration:</b> Metered mail, parcel post, registered mail, special delivery stamped envelopes, stamps, freight charge, cartage or demurrage.

<u>Code No.</u>	<u>Name and Description</u>	<u>Code No.</u>	<u>Name and Description</u>
612050	<b>Compensation for Personally - Owned Automobiles</b> Payments made to employees on authorized District business using their personally owned vehicles.  <b>Illustration:</b> Tolls, parking, rate per mile.		<b>Illustration:</b> Auto Insurance, Surety Bond Premiums, Worker's Compensation Premiums.
612080	<b>Motor Vehicle Operating Services</b> Payments for services to District - owned vehicles for gas, oil, greasing, washing, licenses, including tolls, when authorized; also parking for these District cars.	612330	<b>Rental Charges</b> Payments for rental of land, structures, motor vehicles, office equipment and floating equipment. Included are services of operators, where applicable.  <b>Illustration:</b> Helicopter, facilities, aerial surveys, rental of trailer, bus, boat, truck, airplane, office and plant equipment.
612090	<b>Reprographic Services</b> All forms of outside vendor reproduction service including bookbinding, reports, film, brochures, diagrams, letterheads, and tracings. Does not include the purchase of standard office forms.  <b>Illustration:</b> Printing, planographing, blueprinting, tracing, aerial and ground photography, microfilming, film processing, photostats, slides.	612360	<b>Advertising</b> Payments to publishers and other communication media for various purposes, such as legal notices, position vacancies, ordinances and contracts.  <b>Illustration:</b> Magazine, Newspaper, Radio, Television.
612150	<b>Electrical Energy</b> Payments to power companies for consumption of electricity and self - assessed utility excise taxes paid directly to the State of Illinois under the provisions of the Electrical Excise Tax Law contained in Public Act 90 - 561.	612370	<b>Administration Building Operation</b> Payments for maintenance and operation of the Main Office Building.  <b>Illustration:</b> Cleaning, heating, routine repair, window washing and pest control.
612160	<b>Natural Gas</b> Payments to gas companies for consumption of natural gas.	612380	<b>Soil and Rock Mechanics Investigation</b> Payments for professional service for soil and rock mechanics investigations to assist in the design of structures.  <b>Illustration:</b> Bore holes in soil and rock, test soil and rock samples, and prepare soil and rock investigation reports.
612170	<b>Water and Water Services</b> Payments made to cities, villages, or water companies for the consumption of water, including bottled water.	612390	<b>Administration Building Mc Pav Operation</b> Payments for maintenance and operation of the Main Office McMillan Pavilion at 111 East Erie Street.
612210	<b>Communication Services</b> Payments made for telephone, Internet service providers, telegraph and telemetering services.	612410	<b>Governmental Service Charges</b> Payments for the operation of small sewage treatment plants, pumping stations and any other governmental agency service, including payments for fees and professional services.  <b>Illustration:</b> Hinsdale, Fox River WRD, U.S. Geological Surveys, Corps of Engineers, IEPA Laboratory Certification Fee, studies by the Illinois State Water Survey.
612240	<b>Testing and Inspection Services</b> Payments made for inspecting and testing materials, equipment, etc., for experimental work, research, construction, maintenance and operation work.  <b>Illustration:</b> Testing concrete, steel, lubricants, elevators, meters, and all types of equipment.	612420	<b>Maintenance of Grounds and Pavements</b> Payments to outside contractors for the upkeep of District grounds and repair of pavements and walks.  <b>Illustration:</b> Snow removal; tree maintenance; weed and rodent baiting and spraying; grass mowing; repairs to sidewalks; streets and pavements; supervision of grounds and agricultural work; herbicide; insecticide application; deodorant for grounds only.
612250	<b>Court Reporting Services</b> Payments made to governmental agencies or private reporting firms.  <b>Illustration:</b> Court reporting and transcript.	612490	<b>Contractual Services, N.O.C.</b> Payments for miscellaneous operations performed by outside agencies and individuals not covered under other impersonal service accounts.  <b>Illustration:</b> Contractual clerical services, towel and laundry service, public office fees, window cleaning, decorating service, duplicate key service, laboratory technician services, on - site training for specialized laboratory equipment, removal and installation of vehicle locator units.
612260	<b>Medical Services</b> Payments made for medical services rendered by doctors, hospitals, clinics, laboratories and veterinarians.  <b>Illustration:</b> Examinations, treatment, x - rays, etc.		
612280	<b>Subscriptions and Membership Dues</b> Payments made to receive the services and benefits of professional and business organizations and societies.  <b>Illustration:</b> Payments for association, magazine, newspaper and society subscriptions, memberships, dues and fees, including electronic subscriptions and electronic books.		
612290	<b>Insurance Premiums</b> Payments made to cover loss for accident, catastrophe, and Worker's Compensation.		

<u>Code No.</u>	<u>Name and Description</u>	<u>Code No.</u>	<u>Name and Description</u>
612500	<b>Biosolids Application Services</b> Payments made for contract laborers and materials in the application of Biosolids.	612790	<b>Repairs to Marine Equipment</b> Repairs to boats, barges, and related appurtenances.
612510	<b>Biosolids Disposal Charges</b> Normally for transportation and related expenses to move Biosolids from our sewage plants by rail, barge, truck, pipeline, etc.  <b>Illustration:</b> Other related costs - barge inspection, leasing expense, unloading barge and dock expense.	612800	<b>Repairs to Office Furniture and Equipment</b> Repairs to office items including typewriters, desks, chairs, photocopiers, and print shop and mail room equipment.
612520	<b>Waste Material Disposal Charges</b> All services and expenses relative to waste disposal and handling, excavation and transportation of process, lagoon and centrifuge solids.  <b>Illustration:</b> Grit, screenings, scum, trash, dragline, slackline, and dozer services.	612810	<b>Computer Equipment Maintenance</b> Contractual services and repairs performed under outside contract to items such as personal computers, servers, printers, central data processing equipment and other computer peripherals.
612530	<b>Farming Services</b> Services for agricultural work on District land.	612820	<b>Computer Software Maintenance</b> Maintenance and support of existing mainframe and personal computer software, including annual renewal licenses and version upgrades.
612540	<b>Sludge Cake Disposal</b> Payments for the disposal of predigested sludge.	612840	<b>Communications Equipment Maintenance</b> Contractual services and repairs to items such as telephone switches, telephone equipment, radio, fax machine, etc., including maintenance and support of existing communications systems software, software version upgrades and annual software renewal licenses.  <b>Illustration:</b> Radio, FAX machine, vehicle locator unit service fees and upgrades.
612590	<b>Sludge Disposal</b> Control management and disposal of solids by private contract.	612860	<b>Repairs to Vehicle Equipment</b> Repairs to District - owned, state - licensed cars and trucks (self - propelled "over - the - road" motor vehicles under 10,000 pounds gross vehicle weight) or any parts thereof, including appraisals, labor, parts, and materials.
612600 - 612680	<b>Repairs to Structures and Non - Structural Improvements (Corporate Fund Only)</b> Payments for repair and maintenance work only. Major rehabilitations or modifications, which are defined as capital improvements, are to be charged to Accounts 645600 - 645690.	612970	<b>Repairs to Testing and Laboratory Equipment</b> Repairs to testing and laboratory equipment including mass spectrometers chromatographs, centrifuges, mercury analyzers, balances, microscopes, flowmeters, dishwashers, fume hoods, microwave systems, respirometers, plasma units, and ovens.
612600	<b>Repairs to Collection Facilities</b> Repairs to sewers, tunnels, and sewage structures, pumping stations, all related machinery and equipment, and television inspection of sewers.	612990	<b>Repairs, N.O.C.</b> Various repair and maintenance expenses not covered in Commitment Items 612600 - 612970.  <b>Illustration:</b> Photographic equipment, engineering and drafting equipment, police weapons and holsters, televisions and audio/visual equipment.
612620	<b>Repairs to Waterway Facilities</b> Repairs to waterway appurtenances, locks, dams, bridges, viaducts, channels, ditches, reservoirs and their related pumping stations, machinery and equipment.	300	<b>MATERIALS AND SUPPLIES:</b> This classification extends to items which: 1. are changed or consumed when used; or 2. lose their individual identity when used with other materials or parts; or 3. have a normal use expectancy of less than one year; or 4. would meet all criteria for placement in the 400 series of line items, except for the fact that their individual cost is less than \$5,000.00.
612650	<b>Repairs to Process Facilities</b> Repairs to treatment plant facilities and related machinery and equipment.	623030	<b>Metals</b> Commodities consisting of manufactured (fabricated) metals to be used for reinforcing, patching, replacing, building, supporting, etc.  <b>Illustration:</b> Aluminum, brass, copper, iron, nickel, scrap, steel, tin, sheet, bar square, floor grating, round or flat stock, solder, babbitt lead flux welding rod and lead seal.
612670	<b>Repairs to Railroads</b> Repairs to railroads and equipment including railroad bed, track, and dump cars.		
612680	<b>Repairs to Buildings</b> Building repairs including tuckpointing, re - roofing, refrigeration, air conditioning, elevators, drinking fountains, heating.		
612760 - 612990	<b>Repairs to Machinery and Equipment: (Corporate Fund Only)</b>  Payments for repair work and preventive maintenance only, performed under outside contract.		
612760	<b>Repairs to Material Handling and Farming Equipment</b> Repairs to equipment used in material handling and farming, including crawlers, tractors, cranes, and graders.		
612780	<b>Safety Repairs and Services</b> Repairs and services for safety items including refill of extinguishers, servicing monitoring equipment, gas meters, noise abatement equipment, recharge oxygen cylinders, lead and asbestos abatement.		

<u>Code No.</u>	<u>Name and Description</u>	<u>Code No.</u>	<u>Name and Description</u>
<b>623070</b>	<b>Electrical Parts and Supplies</b> Parts and supplies used to repair and maintain electrical systems, motors, telephone or telecommunications systems. Would also include electrical machinery and equipment, such as motors, transformers, circuit breakers and communication equipment.  <b>Illustration:</b> Coil, connector, fuse, reflector, cable, switch box, battery (not auto) contact, terminal, conduit, outlet, lamp wire, telephones, and motors.		<b>Illustration:</b> Bearing, blower part, boiler part, chain sprockets, compressor part, crane part, diaphragm, dryer part, drill part, feeder part, filter blanket, furnace part, heater part, hoist part, piston, pump parts, packing turbine, replacement chain, and packing.
<b>623090</b>	<b>Plumbing Accessories and Supplies</b> Piping, fittings, fixtures and supplies used to repair and maintain water, oil, compressed air, sewage or steam systems, etc. Would also include plumbing equipment, such as gauges and pumps.  <b>Illustration:</b> Connector, cross coupling, union, ell joint, pipe elbows, pipe extension, valve and parts, piping and tubing, iron, copper, plastic, rubber and neoprene, garden or steam hose, pump.	<b>623300</b>	<b>Manhole Materials</b> Included under this line item are all commodities, materials, parts or supplies used for replacement, repair or upgrade of manholes.
<b>623110</b>	<b>Hardware</b> Commodities used for fixing, improving and repairing machines and structures.  <b>Illustration:</b> Bolt, hinge, hook, lock, nail, nuts, pin, rivet, screw, spring, washer, bailing wire, tie wire, aluminum fence ties, track bolts and spikes.	<b>623520</b>	<b>Office, Printing and Photographic Supplies, Equipment, and Furniture</b> Printing supplies such as inks, rollers, cover and paper stock, litho - film, chemicals, film and supplies for photography, drafting and drawing supplies, office supplies, office furniture and equipment.  <b>Illustration:</b> Photographic film, litho film, flashbulbs, developing paper and materials, drafting supplies, office supplies and photocopier supplies such as paper and toner., desk and pocket calculators, chairs, bookshelves, desks, filing cabinets, moveable partitions.
<b>623130</b>	<b>Buildings, Grounds, Paving Materials, and Supplies</b> Materials and supplies used in repairing and improving structures, streets, walks and landscaping.  <b>Illustration:</b> Rock, sand, lime, granite, stone, asphalt, brick, cement, glass, lumber, plaster, roofing, tile, glue, adhesives, seals, trees, bushes, woodfiller and rock salt.	<b>623530</b>	<b>Farming Supplies</b> Farming equipment and supplies including vitamins, rubbing block, seed, and fertilizers.
<b>623170</b>	<b>Fiber, Paper, and Insulation Materials</b> Commodities used to protect and safeguard structures, persons or equipment (paper stationery or printing not included).  <b>Illustration:</b> Asbestos covering, castable materials, felt, fiber sheets, insulation block, kraft and corrugated paper, rope insulating tape, water proofer, weather stripping, wool, heat resistant cement, firebrick, cement, canvas, duck.	<b>623560</b>	<b>Processing Chemicals</b> Commodities used for the facilitation of sludge treatment and disposal in Maintenance and Operations.  <b>Illustration:</b> Ferric chloride, soda ash, muriatic acid, sodium hypochlorite, insecticides, herbicides, algicides, pesticides, larvacides, rodent control chemicals, chemical toilet supplies.
<b>623190</b>	<b>Paints, Solvents, and Related Materials</b> Commodities used for protection from the elements and/or for appearance; supplies used to facilitate application and preservation of these products.  <b>Illustration:</b> Mineral spirits, brush & roller, xylene putty, thinner, paint, remover, varnish, linseed oil, glue, enamel, wallpaper, paste, paint, grease cans and covers.	<b>623570</b>	<b>Laboratory Testing Supplies, Small Equipment, and Chemicals</b> Commodities, supplies and minor cost equipment used in research and laboratory - related activities and special projects.  <b>Illustration:</b> Beaker, burner, flask, forceps, syringe, burettes, injection valve, funnels, tube and tubing, pipettes, laboratory chemicals and gases, gauge, balance, microscope, refrigerator, flowmeter, sampler, etc.
<b>623250</b>	<b>Vehicle Parts and Supplies</b> Commodities used as replacement, repair, or as new to keep all self - propelled, engine - driven motor vehicles in operating condition. Would also include nonfarm material handling and vehicular equipment. See Commitment Item 612860 for repairs associated with District - owned vehicles under 10,000 pounds gross vehicle weight.  <b>Illustration:</b> Battery, belt, cap, distributor, gasket, pump, ring, spring, spark plug, tire, tube, antifreeze.	<b>623660</b>	<b>Cleaning Supplies</b> Commodities used in plants, offices and related facilities for cleanliness and sanitation of washrooms, equipment, etc.  <b>Illustration:</b> Broom, disinfectant, mop, polish, soap, sponge, towel, rags, toilet paper, cocoa mats.
<b>623270</b>	<b>Mechanical Repair Parts</b> Commodities used in repairing equipment. Would also include mechanical equipment not relegated to other 300 - series line items.	<b>623670</b>	<b>Railroad Supplies</b> Items used to operate and maintain railroad facilities.
		<b>623680</b>	<b>Tools and Supplies</b> Implements used for cutting, drilling or shaping by hand or in conjunction with a machine or some equipment.  <b>Illustration:</b> Axe, brace, die, drill, bits, broach, chuck, cutters, machine or hand saw, pliers, shovel, spade, emery cloth, sandpaper, files, abrasives, flashlight, slings, gang hooks.
		<b>623700</b>	<b>Wearing Apparel</b> Wearable commodities purchased for use by personnel in performing regular duties.  <b>Illustration:</b> Gloves, raincoats, rainpants, rainjackets, rubber boots, uniforms, jackets, protective apron, boots (not safety), caps, cap emblem, waders, body boots, lab coats, badges, jacket and uniform emblems.

<u>Code No.</u>	<u>Name and Description</u>	<u>Code No.</u>	<u>Name and Description</u>
<b>623720</b>	<b>Books, Maps, and Charts</b> Commodities used for reference, illustrations, and for general or technical information to perform and understand one's activities and for recording data.  <b>Illustration:</b> Dictionary, directory, manual, map, pamphlet, textbooks, electronic digital equivalents, e.g., CD's or tapes.	<b>400</b>	<b>MACHINERY AND EQUIPMENT</b> This classification deals with capital outlay items which: 1. are not expendable during first use; or 2. have a normal use expectancy of more than one year; or 3. do not lose their individual identity through use; and 4. have an individual cost of more than \$5,000.00 (otherwise, budget the item in the appropriate 300 - series commitment item).
<b>623780</b>	<b>Safety and Medical Supplies</b> Materials and supplies required to maintain an adequate safety, medical and fire prevention program.  <b>Illustration:</b> Safety goggles, safety eyeglass and shoe program, dust respirators, hard hats, chin straps, chemical refills (cartridges), gas cartridges (medical, oxygen), ear plugs, medicines, prescriptions, gauze, tape, bandages, vaccine, insect lotion, bee and wasp spray, chemical flame retardant apron, replacement and spare parts for safety and fire equipment, aluminum pike pole, safety boots, signs (tags, name plates, plaques), flashers, beacon ray light, safety lanterns, fire hose, splints.	<b>634600</b>	<b>Equipment for Collection Facilities</b> All expenditures made for the benefit of sewers and facilities such as pumping stations, regardless of whether equipment is electrical, heating, ventilating, shop, or portable.
<b>623800</b>	<b>Computer Software</b> Initial acquisition of computer software and licenses, such as individual department purchases of specialty software for individual PC's.	<b>634620</b>	<b>Equipment for Waterway Facilities</b> All expenditures made for locks, dams, powerhouses, retention reservoirs and their pump stations, channels or ditches, are charged to this account regardless of whether equipment is electrical, heating and ventilating, shop, or portable equipment.  <b>Illustration:</b> Motors, transformers, circuit breakers, pump, drill, storage cabinet, contract to furnish and install cooling equipment.
<b>623810</b>	<b>Computer Supplies</b> Parts and supplies used to repair and maintain computer equipment, including minor computer equipment.  <b>Illustration:</b> Cables, mice, circuit boards, floppy disks, memory chips, PC's and laptop computers, printers, monitors, scanners (flatbed and barcode).	<b>634650</b>	<b>Equipment for Process Facilities</b> Expenditures made for reclamation plants performing treatment, solids processing and solids disposal will be charged to this line item account whether expenditures are electrical, heating, ventilating, shop, or portable plant equipment.  <b>Illustration:</b> Motors, transformers, circuit breakers, pump, lathe, storage cabinet, steam flow meters, bench, vise.
<b>623820</b>	<b>Fuel</b> Commodities used for heating facilities, powering internal combustion engines, and burning in portable stoves and lanterns.  <b>Illustration:</b> Bulk gasoline, fuel oil, diesel oil, kerosene, naphtha and illuminants, propane.	<b>634670</b>	<b>Railroad Equipment</b> Equipment used in the transportation of materials, equipment and sludge by our railroad facilities.
<b>623840</b>	<b>Gases</b> Commodities of gaseous nature used for cutting, welding, igniting, burning sewage treatment. Also includes demurrage charge on containers and deposits.  <b>Illustration:</b> Acetylene, chlorine, oxygen.	<b>634760</b>	<b>Material Handling and Farming Equipment</b> Equipment used in loading or relocating bulky materials or performing farming tasks.  <b>Illustration:</b> Backhoe, buckets, bulldozer, end loader, power shovel, tractor, cultivator, plow, disc, tiller.
<b>623850</b>	<b>Communications Supplies</b> Commodities used for replacement, repair, upgrade or new purchases of communications equipment, including telephones, fax machines, radios, routers and pagers.	<b>634780</b>	<b>Safety and Medical Equipment</b> Equipment used for safety of personnel and facilities.
<b>623860</b>	<b>Lubricants</b> Commodities used to help equipment performance and to cut down wear and tear on machinery, equipment and parts plus demurrage and deposits on containers.  <b>Illustration:</b> Graphite, lubricating oil, motor detergent, wax, silicone.	<b>634790</b>	<b>Marine Equipment</b> Items to be used on and by boats or on streams and rivers.  <b>Illustration:</b> Boat, marine engine, and equipment.
<b>623990</b>	<b>Materials and Supplies, N.O.C.</b> Commodities where no other applicable classification is available in terms of materials, parts or supplies.  <b>Illustration:</b> Decals, flag, signs (not safety or security), ammunition, marine supplies, railroad supplies.	<b>634800</b>	<b>Office Furniture and Equipment</b> Items used in buildings for professional and clerical functions including items for decorating purposes.  <b>Illustration:</b> Cubicle partitions.
		<b>634810</b>	<b>Computer Equipment</b> Acquisition of major computer equipment and systems.  <b>Illustration:</b> Mainframe computers, minicomputers, peripherals, tape drives, and disc drives.
		<b>634820</b>	<b>Computer Software</b> Initial acquisition of computer software and licenses.

<u>Code No.</u>	<u>Name and Description</u>	<u>Code No.</u>	<u>Name and Description</u>
634840	<b>Communications Equipment</b> Equipment and its associated software, other than computer equipment and software, used for telecommunications.  <b>Illustration:</b> Telephone systems, switchboard, and LAN bridges.	645690	<b>Capital Projects, N.O.C.</b> Included within this category are structures and nonstructural improvements, which are supplemental and incidental to the major items, listed in the above and related accounts.
634860	<b>Vehicle Equipment</b> Vehicles used for transportation of personnel or materials. <b>Illustration:</b> Auto, dump truck, sweeper, semitractor, and truck.	645700	<b>Preservation Collection Facility Structures</b>
634970	<b>Testing and Laboratory Equipment</b> Items that are used for checking and inspecting the operation and efficiency of pieces of equipment, structures and grounds as well as those items used in experiments, analyses, and research by technicians and chemists.  <b>Illustration:</b> Fault locator, instruments, incubator, oven, sterilizer, centrifuge, ductless fume hoods, furnaces, etc.	645720	<b>Preservation Waterway Facility Structures</b>
634990	<b>Machinery and Equipment, N.O.C.</b> Expenditures for equipment of a miscellaneous nature not chargeable to one of the other accounts in the 400 series.  <b>Illustration:</b> Engineering equipment such as drafting table and planimeter. Photographic equipment such as camera, enlarger, water cooler, and mail and postage machines.	645730	<b>Preservation via Corps of Engineers Services</b>
500	<b>CAPITAL PROJECTS</b> Items under this classification pertain to cost of acquisition, improvement, replacement, remodeling, completing, altering, constructing and enlarging District facilities. Included are all fixtures and equipment which are permanently attached to and made a part of such structures and non - structural improvements, and which cannot be removed without in some way impairing the facility or structure.	645750	<b>Preservation Process Facility Structures</b>
645600	<b>Collection Facilities Structures</b> Capital projects having to do with separate and independent facilities outside the major treatment plant areas.  <b>Illustration:</b> Pumping Stations, Interceptor Sewers.	645780	<b>Preservation of Buildings</b>
645620	<b>Waterway Facilities Structures</b> All capital projects concerned with the structures such as bridges, viaducts, locks, dams, channels, ditches, reservoirs and powerhouses.  <b>Illustration:</b> Harbor retaining wall, service gate, and spillway.	645790	<b>Preservation of Capital Projects NOC</b>
645630	<b>Army Corps of Engineers Services</b> All capital projects sponsored by the Army Corps of Engineers.	600	<b>LAND</b>
645650	<b>Process Facilities Structures</b> All capital projects concerned with necessary sewage conveying within a processing plant as well as tunnels, sewage structures and sludge lines.  <b>Illustration:</b> Drying beds, grit chambers, tanks, aeration, concentration, digestion, final Imhoff preliminary, skimming.	656010	<b>Land</b> Payments under this category cover expenditures related to the acquisition, condemnation, or site preparation for lease or sale of land sites. Illustration: demolition of structures, grading, and fill.
645680	<b>Buildings</b> Includes structures and any permanent fixtures within and out of such structures.  <b>Illustration:</b> Main Office Building, Storeroom, Sewer Control Chamber, curbs, gutters, roads, and sidewalks.	700	<b>FIXED AND OTHER CHARGES</b> This classification is for costs incurred through bond ordinances, from other governmental agencies, unforeseen circumstances, special purposes, and miscellaneous charges not otherwise provided.
		667020	<b>Equity Transfer</b> Transfer payments between funds.
		667130	<b>Taxes on Real Estate</b> Payments made on District property located in various townships throughout such counties as DuPage and Will Townships.
		667220	<b>General Claims and Emergency Repair and Replacement Costs Over \$10,000</b> Payments made to persons or firms in settlements of injury or damage to property other than District property, or persons other than District employees under Local Governmental Employees Tort Immunity Act. This account is also charged for emergency costs of over \$10,000 to repair or replace property or facility damages by fire, flood, explosion, vandalism, or any peril natural or manmade.
		667250	<b>Refunds</b> Payments made to individuals or firms to pay back amounts on such activities as rentals, appraisals, and other related expenses.
		667340	<b>Payments for Easements</b> Payments made to individuals or firms for licenses or right - of - way privileges to perform District operations. Permanent or temporary.
		667350	<b>Charges, N.O.C.</b> This account will be charged for any fiscal, operational, or safety - related special purpose which occurs within the M&O Department and for which funds are not available within the specific line item(s).
		727070	<b>Interest on Corporate Notes and Other Interim Financing</b> Periodic payments for use of money before annual property taxes are received for General Obligation Notes, Tax Anticipation Notes and other interim financing.
		727080	<b>Interest on Bond Anticipation Notes</b> Periodic payments for interest on bond anticipation notes. This shall be an expenditure of the Capital Improvements Bond Fund.
		727090	<b>Interest on Construction Fund Notes</b> Periodic payments for use of money before annual property taxes are received.

<u>Code No.</u>	<u>Name and Description</u>	<u>Code No.</u>	<u>Name and Description</u>
727100	<b>Interest on Bonds</b> Periodic payments of interest for bonds issued for various purposes.  <b>Illustration:</b> Cal - Sag Improvement, Construction Series, Working Cash.	787520	<b>Procurement &amp; Materials Management - 2 Fund Reimbursement</b>
727101	<b>Swap Gain/Loss</b>	787530	<b>Human Resources Department - 2 Fund Reimbursement</b>
727110	<b>Principal on Bonds</b> Yearly payments for payment of principal amounts of general obligation or revenue bonds used for various purposes. <b>Illustration:</b> Construction Series, Working Cash.	787540	<b>Law Department - 2 Fund Reimbursement</b>
767300	<b>Bond Issuance Costs</b> Fees paid for legal, accounting, commissions, promotion costs, printing and other similar charges associated with a bond issue.	787550	<b>Finance Department - 2 Fund Reimbursement</b>
767400	<b>Refunding Transaction Costs</b> Refunding Transaction Costs - costs associated with the defeasance of bonds (refunding issuance costs).	787560	<b>Monitoring and Research - 2 Fund Reimbursement</b>
767401	<b>Liquidity Fees</b> Fees associated with a standby commitment to purchase and/or provide alternative market for variable bonds.	787570	<b>Maintenance and Operations - 2 Fund Reimbursement</b>
767402	<b>Remarketing Fees</b> Fees associated with the remarketing and interest rate setting on variable rate debt.	787580	<b>Information Technology - 2 Fund Reimbursement</b>
767403	<b>Trustee and Other Fees</b> Variable Rate Debt Administration Costs - Trustee and other Professional Fees	787700	<b>Reimbursement to the Construction Fund for Labor Costs Incurred on Corporate Fund Projects</b> Corporate Fund reimbursement to the Construction Fund for salary costs of Construction Fund employees working on Corporate Fund projects.
777410	<b>Transfer to Escrow Agents</b> Transfers associated with refunding bond transactions.	787710	<b>Reimbursement to the Construction Fund for Indirect Costs Incurred on Corporate Fund Projects</b> Corporate Fund reimbursement to the Construction Fund for indirect costs of Construction Fund employees working on Corporate Fund projects. Indirect costs include health insurance, office space, utilities and supplies, etc.
777450	<b>Other Financing Use - Bond Discount</b>	787720	<b>Reimbursement to the Construction Fund for Labor Costs Incurred on Bond Fund Projects</b> Bond Fund reimbursement to the Construction Fund for salary costs of Construction Fund employees working on Bond Fund projects.
787420	<b>Intrafund Transfers</b> Transfers among accounts within a fund.	787730	<b>Reimbursement to the Construction Fund for Indirect Costs Incurred on Bond Fund Projects</b> Bond Fund reimbursement to the Construction Fund for indirect costs of Construction Fund employees working on Bond Fund projects. Indirect costs include health insurance, office space, utilities and supplies, etc.
787430	<b>Transfers - In/ Out</b> Equity transfers related to Working Cash.	787774	<b>Provisions for Claims</b>
787500 - 787730	<b>Reimbursement to the Corporate Fund for Services Provided to the Construction Fund</b> Reimbursement from the Construction Fund to the Corporate Fund for direct and indirect services to support Construction Fund activities.	790001	<b>Inventory Difference</b>
787500	<b>Treasurer's Office - 2 Fund Reimbursement</b>	790002	<b>Inventory Scrapping</b>
787510	<b>General Administration - 2 Fund Reimbursement</b>	790003	<b>Price Difference</b>
		790004	<b>Materials Management Difference (Invoice Verification)</b>
		790005	<b>Engineering Spare Parts Inventory Adjustments</b>
		797890	<b>Pension Costs</b>
		798200	<b>OPEB - Professional Fees</b>
		999999	<b>Clearing Account - Split Processor</b>

## VI. ALPHABETICAL LISTING OF COMMITMENT ITEMS

The following alphabetical listing of expenditures and their respective code numbers is presented for quick reference.

<u>Commitment Item</u>	<u>Code</u>	<u>Commitment Item</u>	<u>Code</u>
<b>A</b>		Drafting Equipment, Repairs to	612990
Accident Insurance Premium	612290	Drafting Supplies	623520
Administration Building Operation		<b>E</b>	
Main Office Building	612370	Easements, Payment for	667340
McMillan Pavilion	612390	Electric Energy	612150
Advertising	612360	Electrical Equipment	
Aerial Surveys (Capital Funds Only)	601430	Collection Facilities	634600
Auto Operating Services	612080	Waterway Facilities	634620
<b>B</b>		Process Facilities	634650
Ballast	623070	Electrical Equipment, Repairs to	
Batteries	623070	Collection Facilities	612600
Blueprinting and Tracing Service	612090	Waterway Facilities	612620
Boarding and Lodging	612030	Process Facilities	612650
Bonds, Fees for Paying	601170	Buildings	612680
Books, Maps and Charts	623720	Electrical Parts and Supplies	623070
Bond Issuance Costs	767300	Emergency Repairs and Replacement - Cost over	667220
Bridges and Viaducts	645620	\$10,000	
Bridges and Viaducts, Repairs to	612620	Employee Claims	601090
Buildings	645680	Employer Medicare Contribution	601070
Buildings, Paving Materials and Ground	623130	Engine and Machine Parts - Mechanical Repair Parts	623270
Buildings, Repairs to	612680	Engineering and Drafting Equipment	634990
<b>C</b>		Engineering and Drafting Equipment, Repairs to	612990
Capital Projects, N.O.C.	645690	Engineering Reports and Studies (Capital Funds Only)	601410
Cartage	612040	Engineering Spare Parts Inventory Adjustments	790005
Channels and Ditches	645620	Equipment, N.O.C.	634990
Channels and Ditches, Repairs to	612620	Equipment Rent	612330
Chemicals & Supplies		Equity Transfer	667020
M&O Processing	623560	Employee Training	601100
M&R Laboratory	623570	<b>F</b>	
Claims		Farming Machinery and Equipment	634760
General	667220	Farming Machinery and Equipment, Repairs to	612760
Employee	601090	Farming Services	612530
Cleaning and Toilet Supplies	623660	Farming Supplies	623530
Clearing Account - Split Processor	999999	Fax Machines	623850
Computer Hardware (Mainframe)	634810	Fees for Paying Bond and Interest Coupons	601170
Computer Software	634820	Ferric Chloride - Processing Chemicals - M&O	623560
Computer Software Maintenance	612820	Fiber Products and Insulation Materials	623170
Communications Eqpmnt and Software	634840	Film Processing	612090
Communications Eqpmnt Maint and Software	612840	Fire Prevention and Fire Fighting Equipment	634780
Communications Supplies	623850	Freight Charges and Cartage	612040
Compensation for Personal Services, N.O.C. (Other than	601300	Fuel Oil and Liquid Fuel Illuminants	623820
salaries & wages),		Furniture and Office Equipment	634800
Compensation for Personally - Owned Motor Vehicles	612050	Furniture and Office Equipment, Repairs to	612800
Computer Supplies (Includes general items, PC's,	623810	<b>G</b>	
Laptops & Peripherals)		Gas (in containers)	623840
Contractual Services, N.O.C.	612490	Gas, Natural	612160
Court Reporting Service	612250	Gasoline - Fuel	623820
<b>D</b>		General Claims	667220
Dams	645620	Governmental Service Charges	612410
Dams, Repairs to	612620	Grease - Lubricants	623860
Delivery Charges	612040	<b>H</b>	
Demurrage	612040	Hardware	623110
Diesel Oil - Fuel	623820	Heating and Ventilating Equipment	
Disposal Charges		Collection Facilities	634600
Biosolids	612510	Waterway Facilities	634620
Waste Material	612520	Process Facilities	634650
Sludge Cake	612540	Heating and Ventilating Equipment, Repairs to	
Sludge	612590	Collection Facilities	612600
District Contribution for Early Retirees	601230	Waterway Facilities	612620
Ditches	645620	Process Facilities	612650
Ditches, Repairs to	612620	Buildings	612680
Doctors Service	612260	Hospital Services - Medical Services	612260
Drafting Equipment	634990		

<u>Commitment Item</u>	<u>Code</u>	<u>Commitment Item</u>	<u>Code</u>
Hotel (Meals and Lodging)	612030	Office Furniture and Equipment	634800
<b>I</b>		Office Furniture and Equipment, Repairs to	612800
Impersonal Services, N.O.C.	612490	Office Print, and Photo Supplies, Equipment and Furniture	623520
Instruments, Repairs to Testing & Lab Equipment	612970	Oil, Grease, and Other Lubricants	623860
Instruments - Testing & Laboratory Equipment	634970	OPEB - Professional Fees	798200
Insulation Materials	623170	Other Financing Use - Bond Discount	777450
Insurance Premiums	612290	<b>P</b>	
Interest Coupons, Fees for Paying	601170	Paint Solvents and Related Supplies	623190
Interest on Bond Anticipation Notes	727080	Parking	
Interest on Bonds	727100	Personally Owned Vehicles	612050
Interest on Construction Fund Notes	727090	District Owned Vehicles	612080
Interest on Corporate Notes	727070	Pavements, Repairs to	612420
Intrafund Transfers	787420	Paving Materials	623130
Inventory Difference	790001	Payments for Accumulated Sick Leave, Overtime, Vacation and Appropriation Adjustment	601060
Inventory Scrapping	790002	Payments for Easements	667340
<b>L</b>		Payments for Employees' Health and Life Insurance Premium	601250
Laboratory Equipment	634970	Payments for Payroll and Expense Checks (Previously written off)	601170
Laboratory Equipment, Repairs to	612970	Payments to Employees for General Salary Adjustments	601270
Laboratory Supplies and Chemicals - M&R	623570	Payments to Governmental Units for Operating and Maintaining Small Plants	612410
Land	656010	Pension Costs	797890
Land and Structure Rent	612330	Personal Property, Taxes on	667130
Laundry Service	612490	Personal Service Expense for Aerial Surveys (Capital Funds Only)	601430
Liquid Fertilizer Application Services at Fulton County	612500	Personal Service Expense for the Computer Program	601170
Liquid Fertilizer Disposal Charges	612510	Personal Service Expense for Condemnation Works, General, Litigation, and Other Legal Work	601170
Liquid Fuel and Illuminants	623820	Personal Service Expense for Construction Drawings, Specifications and Cost Estimation (Capital Funds Only)	601420
Liquidity Fees	767401	Personal Service Expense for Doctors' Charges	612260
Locks and Dams	645620	Personal Service Expense for (General and Specialized Field Inspection) Construction Supervision (Capital Funds Only)	601440
Locks and Dams, Repairs to	612620	Personal Service Expense for the Inventory Control Program	601170
Lodging	612030	Personal Service Expense for Legal Opinions on Tax Anticipation Warrants and on Bonds	601170
Lubricants	623860	Personal Service Expense for Preliminary Engineering Reports and Studies (Capital Funds Only)	601410
<b>M</b>		Personal Service Expense for Special Assessment Work and Tax Matters	601170
Machine Parts	623270	Personal Service Expense for Studies, Plans and Surveys	601170
Machinery and Equipment	634600 -	Personal Services	601010
	634970	Personal Services Expense for Auditing	601170
Machinery and Equipment, N. O. C	634990	Personal Services, N. O. C.	601300
Machinery and Equipment, Repairs to	612760 -	Photographic Equipment	634990
	612990	Photographic Equipment, Repairs to	612990
Maintenance of Grounds and Pavements	612420	Photographic and Office Supplies	623520
Manhole Materials	623300	Photographing and Microfilming - Reprographics - Service Only	612090
Maps	623720	Pipes, Valves and Accessories	623090
Marine Equipment	634790	Plumbing Accessories and Supplies	623090
Marine Equipment, Repairs to	612790	Portable Plant Equipment	
Material Handling and Farming Equipment	634760	Collection Facilities	634600
Material Handling Equipment, Repairs to	612760	Waterway Facilities	634620
Materials and Supplies	623030 -	Process Facilities	634650
	623860	Portable Plant Equipment, Repairs to	
Materials and Supplies, N. O. C.	623990	Collection Facilities	612600
Materials Management Difference (Invoice Verification)	790004	Waterway Facilities	612620
Meals and Lodging	612030	Process Facilities	612650
Mechanical Repair Parts	623270	Postage	612040
Medical and Safety Equipment	634780	Power Plant Equipment	
Medical and Safety Supplies	623780	Collection Facilities	634600
Medical Services (Hospital, Clinic, etc.)	612260	Waterway Facilities	634620
Membership, Dues and Subscriptions	612280	Process Facilities	634650
Metals	623030		
Microfilming	612090		
Motor Vehicle Equipment	634860		
Motor Vehicle Equipment, Repairs to	612860		
Motor Vehicle Operating Services	612080		
Motor Vehicle Parts	623250		
Multigraphing - Reprographics	612090		
<b>N</b>			
Natural Gas	612160		
<b>O</b>			
Office Building Operation			
Main Office Building	612370		
McMillan Pavilion	612390		

<u>Commitment Item</u>	<u>Code</u>	<u>Commitment Item</u>	<u>Code</u>
Power Plant Equipment, Repairs to		Repairs to Railroad Equipment	612670
Collection Facilities	612600	Repairs to Railroads	612670
Waterway Facilities	612620	Repairs to Reclamation Plant Equipment	612650
Process Facilities	612650	Repairs to Sewers, Tunnels and Sewage Structures	612600
Preservation of Buildings	645780	Repairs to Shop Equipment	
Preservation of Capital Projects NOC	645790	Collection Facilities	612600
Preservation Collection Facility Structures	645700	Waterway Facilities	612620
Preservation Process Facility Structures	645750	Process Facilities	612650
Preservation via Corps of Engineers Services	645730	Repairs to Structures and Nonstructural Improvements	612600 -
Preservation Waterway Facility Structures	645720		612680
Price Difference (Inventory)	790003	Repairs to Testing Equipment, Instruments	612970
Printing, Planographing and Multigraphing -	612090	Reprographics, Printing, Etc.	612090
Reprographics - Service		Rock Samples and Investigation Reports	612380
Processing Chemicals - M&O	623560		
Pumping Station Equipment	634600	<b>S</b>	
Pumping Station Equipment, Repairs to	612600	Safety and Medical Equipment	634780
Pumping Stations	645600	Safety and Medical Equipment, Repairs to	612780
Pumping Stations, Repairs to	612600	Safety and Medical Supplies	623780
		Safety Program, Awards	601300
<b>R</b>		Salaries and Wages of Corporate Fund Employees	787500 -
Railroad Equipment	634670	Reimbursed from the Construction Fund	787570
Railroad Equipment, Repairs to	612670	Salaries and Wages of Corporate Fund Employees	601010
Railroad Supplies	623670	Temporarily Assigned to Construction Fund	
Railroads	645650	Projects and Reimbursable from the Construction	
Railroads, Repairs to	612670	Fund	
Raw Materials	623030	Salaries and Wages of Regular Employees	601010
Real Property, Taxes on	667130	Salaries and Wages of Temporary Employees	601080
Reclamation Plant Equipment	634650	Sewers, Tunnels and Sewage Structures	645650
Reclamation Plant Equipment, Repairs to	612650	Sewers, Tunnels and Sewage Structures, Repairs to	612650
Refunds	667250	Shop Equipment	
Refunding Transaction Costs	767400	Collection Facilities	634600
Reimbursement from Corporate Fund for Services	787500 -	Waterway Facilities	634620
Provided by Construction Fund	787580	Process Facilities	634650
Reimbursement to the Construction Fund for Indirect	787710	Shop Equipment, Repairs to	
Costs Incurred on Corporate Fund Projects		Collection Facilities	612600
Reimbursement to the Construction Fund for Labor	787700	Waterway Facilities	612620
Costs Incurred on Corporate Fund Projects		Process Facilities	612650
Remarketing Fees	767402	Sludge Cake Disposal	612540
Rental Charges	612330	Sludge Disposal	612590
Repairs to Bridges and Viaducts	612620	Soil and Rock Mechanics Investigation	612380
Repairs to Buildings	612680	Structures and Nonstructural Improvements	
Repairs to Channels and Ditches	612620	Collection Facilities	645600
Repairs to Communication Equipment	612840	Waterway Facilities	645620
Repairs to Computer Equipment	612810	Army Corps of Engineers Services	645630
Repairs to Electrical Equipment	612600 -	Process Facilities	645650
	612990	Buildings	645680
Repairs to Engineering and Drafting Equipment	612990	Structures and Nonstructural Improvements, N.O.C.	645690
Repairs to Fire Prevention and Fire Fighting Equipment	612780	Structures and Nonstructural Improvements, N.O.C ..	612990
Repairs to Furniture and Office Equipment	612800	Repairs to	
Repairs to Heating & Ventilating Machinery and	612600 -	Subscriptions and Membership Dues	612280
Equipment	612680	Suggestion Award Program	601300
Repairs to Laboratory Equipment	612970	Supplies, N.O.C.	623990
Repairs to Locks and Dams	612620	Surety Bond Premiums	612290
Repairs to Machinery and Equipment	612600 -	Swap Gain / Loss	727101
	612990		
Repairs to Marine Equipment	612790	<b>T</b>	
Repairs to Material Handling	612760	Taxes on Real and Personal Property	667130
Repairs to Motor Vehicle Equipment	612860	Telemetering Service - Communication Services	612210
Repairs, N.O.C.	612990	Telephone and Telegraph Service	612210
Repairs to Pavements	612420	Temporary Employees - Salaries	601080
Repairs to Photographic Equipment	612990	Test Borings and Pits	612380
		Testing and Lab Equipment	634970
Repairs to Portable Plant Equipment		Testing Equipment, Repairs to	612970
Collection Facilities	612600	Testing Service (concrete, lubricants, etc.)	612240
Waterway Facilities	612620	Toilet Supplies	623660
Process Facilities	612650	Tolls	
Repairs to Power Plant Equipment		Personally Owned Automobiles	612050
Collection Facilities	612600	District Owned Vehicles	612080
Waterway Facilities	612620	Tools and Supplies	623680
Process Facilities	612650	Tools, Repairs to	
Repairs to Pumping Station Equipment	612600	Collection Facilities	612600
Repairs to Pumping Stations	612600	Waterway Facilities	612620

<u>Commitment Item</u>	<u>Code</u>
Process Facilities	612650
Towel and Laundry Service	612490
Tracing Service - Reprographics	612090
Training Program Tuition	601100
Transfer to Escrow Agents	777410
Transportation of Persons	612010
Travel Expense	612010
Trustee and Other Fees	767403
Tunnels	645650
Tunnels, Repairs to	612600
<b>U</b>	
Unemployment Compensation - Employee Claims	601090
Uniforms and Other Wearing Apparel	623700
<b>V</b>	
Valves and Accessories	623090
Ventilating Equipment	
Collection Facilities	634600
Waterway Facilities	634620
Process Facilities	634650
Ventilating Equipment, Repairs to	
Collection Facilities	612600
Waterway Facilities	612620
Process Facilities	612650
Viaducts	645620
Viaducts, Repairs to	612620
<b>W</b>	
Waste Material Disposal Charges	612520
Water and Water Service	612170
Wearing Apparel	623700
Window Cleaning	612490
Worker's Compensation Insurance	612290

## VII. Cost Centers and Corresponding Funds Centers

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
<b>11000</b>	<b>Board of Commissioners</b>		
11012151	LegSec - MOB	Legislative Sec - MOB	11000
11012227	LegSec - CWRP	Legislative Sec - CWRP	11000
11012229	LegSec - NSWRP	Legislative Sec - NSWRP	11000
11012239	LegSec - SWRP	Legislative Sec - SWRP	11000
11013151	TrSec - MOB	Treasury Sec - MOB	11000
11014151	AdmSec - MOB	Administrative Section - MOB	11000
<b>15000</b>	<b>General Administration</b>		
15051151	ExSec - MOB	Executive Sec - MOB	15000
15051155	ExSec - MOBMcPav	Executive Sec - MOBMcPav	15000
15051189	ExSec - FC	Executive Sec - FC	15000
15052151	AfActSec - MOB	Affirmative Action Sec - MOB	15000
15052155	AfActSec - MOBMcPav	Affirmative Action Sec - MOBMcPav	15000
15054151	AdmSerSec - MOB	Admin Services Sec - MOB	15000
15054155	AdmSerSec - MOBMcPav	Admin Services Sec - MOBMcPav	15000
15054239	AdmSerSec - SWRP	Admin Services Sec - SWRP	15000
15061155	MgtDivAdUn - MOBMcPav	Mgt Division Admin Unit - MOBMcPav	15000
15067155	CBOUn - MOBMcPav	Central Budget Office Unit - MOBMcPav	15000
15068155	BusSrvcCtrUn - MOBMcPav	Business Svc Cntr Unit - MOBMcPav	15000
15071151	PubAffAdUn - MOB	Public Affairs Admin Unit - MOB	15000
15071190	PubAffAdUn - CkCty	Public Aff Admin Unit - CkCty	15000
15072151	InfResUn - MOB	Information Resources Unit - MOB	15000
15072155	InfResUn - MOBMcPav	Information Resources Unit - MOBMcPav	15000
15081151	PolAdUn - MOB	Police Admin Unit - MOB	15000
15081155	PolAdUn - MOBMcPav	Police Admin Unit - MOBMcPav	15000
15081190	PolAdUn - CkCty	Police Admin Unit - CkCty	15000
15081227	PolAdUn - CWRP	Police Admin Unit - CWRP	15000
15081229	PolAdUn - NSWRP	Police Admin Unit - NSWRP	15000
15081239	PolAdUn - SWRP	Police Admin Unit - SWRP	15000
15082151	PolUn - MOB	Police Unit - MOB	15000
15082155	PolUn - MOBMcPav	Police Unit - MOBMcPav	15000
15082180	PolUn - LuHngCmp	Police Unit - Lu Hng Complex	15000
15082190	PolUn - CkCty	Police Unit - CkCty	15000
15082227	PolUn - CWRP	Police Unit - CWRP	15000
15082229	PolUn - NSWRP	Police Unit - NSWRP	15000
15082239	PolUn - SWRP	Police Unit - SWRP	15000
15082271	PolUn - Egan	Police Unit - Egan	15000
15082272	PolUn - Kirie	Police Unit Kirie	15000
15091151	FacAdUn - MOB	Facilities Admin Unit - MOB	15000
15091155	FacMgtUn - MOBMcPav	Facilities Management Unit - MOBMcPav	15000
15092151	RepUn - MOB	Reproduction Unit - MOB	15000
15092155	RepUn - MOBMcPav	Reproduction Unit - MOBMcPav	15000
15093155	Fleet Mgt - MOBMcPav	Fleet Management Unit - MOBMcPav	15000
15096151	BldgSerUn - MOB	Building Services Unit - MOB	15000
15096155	BldgSerUn - MOBMcPav	Building Services Unit - MOBMcPav	15000
15096221	BldgSerUn - WSWRP	Building Services Unit - WSWRP	15000
15096239	BldgSerUn - SWRP	Building Services Unit - SWRP	15000
15098155	MailUn - MOBMcPav	MailUnit - MOBMcPav	15000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
<b>16000</b>	<b>Monitoring and Research</b>		
1611151	M&R ExSec - MOB	M&R Executive Sec - MOB	16000
1611155	M&R ExSec - MOBMcPav	M&R Executive Sec - MOBMcPav	16000
1611180	M&R ExSec - LuHngCmp	M&R Executive Sec - Lu Hing Complex	16000
1611189	M&R ExSec - FC	M&R Executive Sec - FC	16000
1611239	M&R ExSec - SWRP	M&R Executive Sec - SWRP	16000
1612155	EnvMonAdSec - MOBMcPav	Envir Monit & Rese Admin Sec - MOBMcPav	16000
1612180	EnvMonAdSec - LuHngCmp	Envir Monit & Rese Admin Sec - Lu Hing Complex	16000
1612183	EnvMonAdSec - CalLab	Envir Monit & Rese Admin Sec - CalLab	16000
1612189	EnvMonAdSec - FC	Envir Monit & Rese Admin Sec - FC	16000
1612190	EnvMonAdSec - CkCty	Envir Monit & Rese Admin Sec - CkCty	16000
1612139	EnvMonAdSec - SWRP	Envir Monit & Rese Admin Sec - SWRP	16000
16122151	WstTrtResSec - MOB	Wastewater Treat Research Sec - MOB	16000
16122155	WstTrtResSec - MOBMcPav	Wastewater Treat Research Sec - MOBMcPav	16000
16122180	WstTrtResSec - LuHngCmp	Wastewater Treat Research Sec - Lu Hing Complex	16000
16122190	WstTrtResSec - CkCty	Wastewater Treat Research Sec - CkCty	16000
16122227	WstTrtResSec - CWRP	Wastewater Treat Research Sec - CWRP	16000
16122229	WstTrtResSec - NSWRP	Wastewater Treat Research Sec - NSWRP	16000
16122239	WstTrtResSec - SWRP	Wastewater Treat Research Sec - SWRP	16000
16122259	WstTrtResSec - LWRP	Wastewater Treat Research Sec - LWRP	16000
16122272	WstTrtResSec - KWRP	Wastewater Treat Research Sec - KWRP	16000
16122340	WstTrtResChRvrSoBrnch	Waste Trtmnt Research Sec, Chgo Rvr, etc.	16000
16123155	LandRecST - MOBMcPav	Land Rec & Soil Sci Sec - Stickney - MOBMcPav	16000
16123180	LandRecST - LuHngCmp	Land Rec & Soil Sci Sec - Stickney - Lu Hing Complex	16000
16123183	LandRecST - CalLab	Land Rec & Soil Sci Sec - Stickney - CalLab	16000
16123188	LandRecST - OutCk	Land Rec & Soil Sci Sec - Stickney - OutCk	16000
16123189	LandRecST - FC	Land Rec & Soil Sci Sec - Stickney - FC	16000
16123190	LandRecST - CkCty	Land Rec & Soil Sci Sec - Stickney - CkCty	16000
16123199	LandRecST - II Gen	Land Rec & Soil Sci Sec - Stickney - II Gen	16000
16123239	LandRecST - SWRP	Land Rec & Soil Sci Sec - Stickney - SWRP	16000
16123251	LandRecST - HPWRP	Land Rec & Soil Sci Sec - Stickney - HPWRP	16000
16124151	AnlMicrBioSec - MOB	Anl Micrbio & Biomont Sec - Stkny - MOB	16000
16124155	AnlMicrBioSec - MOBMcPav	Anl Micrbio & Biomont Sec - Stkny - MOBMcPav	16000
16124180	AnlMicrBioSec - LuHngCmp	Anl Micrbio & Biomont Sec - Stkny - Lu Hing Complex	16000
16124183	AnlMicrBioSec - CalLab	Anl Micrbio & Biomont Sec - Stkny - CalLab	16000
16124189	AnlMicrBioSec - FC	Anl Micrbio & Biomont Sec - Stkny - FC	16000
16124190	AnlMicrBioSec - CkCty	Anl Micrbio & Biomont Sec - Stkny - CkCty	16000
16124227	AnlMicrBioSec - CWRP	Anl Micrbio & Biomont Sec - Stkny - CWRP	16000
16124229	AnlMicrBioSec - NSWRP	Anl Micrbio & Biomont Sec - Stkny - NSWRP	16000
16124239	AnlMicrBioSec - SWRP	Anl Micrbio & Biomont Sec - Stkny - SWRP	16000
16124251	AnlMicrBioSec - HPWRP	Anl Micrbio & Biomont Sec - Stkny - HPWRP	16000
16124259	AnlMicrBioSec - LWRP	Anl Micrbio & Biomont Sec - Stkny - LWRP	16000
16124271	AnlMicrBioSec - EWRP	Anl Micrbio & Biomont Sec - Stkny - EWRP	16000
16124272	AnlMicrBioSec - KWRP	Anl Micrbio & Biomont Sec - Stkny - KWRP	16000
16125155	LandRecFC - MOBMcPav	Land Rec & Soil Sci Sec - FC - MOBMcPav	16000
16125180	LandRecFC - LuHngCmp	Land Rec & Soil Sci Sec - FC - Lu Hing Complex	16000
16125183	LandRecFC - CalLab	Land Rec & Soil Sci Sec - FC - CalLab	16000
16125186	LandRecFC - EganLab	Land Rec & Soil Sci Sec - FC - EganLab	16000
16125189	LandRecFC - FC	Land Rec & Soil Sci Sec - FC - FC	16000
16126155	AqcEclWtrQlSec - MOBMcPav	Aqtic Eclgy & Wtr Qlty Sec - MOBMcPav	16000
16126180	AqcEclWtrQlSec - LuHngCmp	Aqtic Eclgy & Wtr Qlty Sec - Lu Hing Complex	16000
16126340	AqcEclWtrQlSec - CgoRvrM&S	Aqtic Eclgy & Wtr Qlty Sec - CgoRvrM&S	16000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
16126345	AqcEclWtrQlSec - ChoRvrN	Aqtic Eclgy & Wtr Qlty Sec - ChoRvrN	16000
16161155	ALabAdSec - MOBMcPav	Analytical Lab Admin Sec - MOBMcPav	16000
16161180	ALabAdSec - LuHngCmp	Analytical Lab Admin Sec - Lu Hing Complex	16000
16161186	ALabAdSec - EganLab	Analytical Lab Admin Sec - EganLab	16000
16161190	ALabAdSec - CkCty	Analytical Lab Admin Sec - CkCty	16000
16161239	ALabAdSec - SWRP	Analytical Lab Admin Sec - SWRP	16000
16162155	STALabSec - MOBMcPav	Stickney Analytical Lab Sec - MOBMcPav	16000
16162171	STALabSec - LakeFront	Stickney Analytical Lab Sec - LakeFront	16000
16162180	STALabSec - LuHngCmp	Stickney Analytical Lab Sec - Lu Hing Complex	16000
16162186	STALabSec - EganLab	Stickney Analytical Lab Sec - EganLab	16000
16162189	STALabSec - FC	Stickney Analytical Lab Sec - FC	16000
16162190	STALabSec - CkCty	Stickney Analytical Lab Sec - CkCty	16000
16162229	STALabSec - NSWRP	Stickney Analytical Lab Sec - NSWRP	16000
16162239	STALabSec - SWRP	Stickney Analytical Lab Sec - SWRP	16000
16162259	STALabSec - LWRP	Stickney Analytical Lab Sec - LWRP	16000
16164151	IWLabSec - MOB	Ind Waste Analytical Lab Sec - MOB	16000
16164155	IWLabSec - MOBMcPav	Ind Waste Analytical Lab Sec - MOBMcPav	16000
16164180	IWLabSec - LuHngCmp	Ind Waste Analytical Lab Sec - Lu Hing Complex	16000
16164183	IWLabSec - CalLab	Ind Waste Analytical Lab Sec - CalLab	16000
16164186	IWLabSec - EganLab	Ind Waste Analytical Lab Sec - EganLab	16000
16164188	IWLabSec - OutCk	Ind Waste Analytical Lab Sec - OutCk	16000
16164189	IWLabSec - FC	Ind Waste Analytical Lab Sec - FC	16000
16164190	IWLabSec - CkCty	Ind Waste Analytical Lab Sec - CkCty	16000
16164191	IWLabSec - LakeCtyIL	Ind Waste Analytical Lab Sec - LakeCtyIL	16000
16164227	IWLabSec - CWRP	Ind Waste Analytical Lab Sec - CWRP	16000
16164229	IWLabSec - NSWRP	Ind Waste Analytical Lab Sec - NSWRP	16000
16164239	IWLabSec - SWRP	Ind Waste Analytical Lab Sec - SWRP	16000
16164251	IWLabSec - HPWRP	Ind Waste Analytical Lab Sec - HPWRP	16000
16164271	IWLabSec - EWRP	Ind Waste Analytical Lab Sec - EWRP	16000
16164272	IWLabSec - KWRP	Ind Waste Analytical Lab Sec - KWRP	16000
16165155	OrgComLabSec - MOBMcPav	Organic Compnds Analytical Lab Sec - MOBMcPav	16000
16165180	OrgComLabSec - LuHngCmp	Organic Compnds Analytical Lab Sec - Lu Hing Complex	16000
16165183	OrgComLabSec - CalLab	Organic Compnds Analytical Lab Sec - CalLab	16000
16165186	OrgComLabSec - EganLab	Organic Compnds Analytical Lab Sec - EganLab	16000
16165189	OrgComLabSec - FC	Organic Compnds Analytical Lab Sec - FC	16000
16165190	OrgComLabSec - CkCty	Organic Compnds Analytical Lab Sec - CkCty	16000
16165227	OrgComLabSec - CWRP	Organic Compnds Analytical Lab Sec - CWRP	16000
16165271	OrgComLabSec - EWRP	Organic Compnds Analytical Lab Sec - EWRP	16000
16165286	OrgComLabSec - Vulcn	Organic Compnds Analytical Lab Sec - Vulcn	16000
16166155	EGLabSec - MOBMcPav	Egan Analytical Lab Sec - MOBMcPav	16000
16166180	EGLabSec - LuHngCmp	Egan Analytical Lab Sec - Lu Hing Complex	16000
16166183	EGLabSec - CalLab	Egan Analytical Lab Sec - CalLab	16000
16166186	EGLabSec - EganLab	Egan Analytical Lab Sec - EganLab	16000
16166189	EGLabSec - FC	Egan Analytical Lab Sec - FC	16000
16166229	EGLabSec - NSWRP	Egan Analytical Lab Sec - NSWRP	16000
16166239	EGLabSec - SWRP	Egan Analytical Lab Sec - SWRP	16000
16166251	EGLabSec - HPWRP	Egan Analytical Lab Sec - HPWRP	16000
16166271	EGLabSec - EWRP	Egan Analytical Lab Sec - EWRP	16000
16166272	EGLabSec - KWRP	Egan Analytical Lab Sec - KWRP	16000
16167155	CalLabSec - MOBMcPav	Calumet Analytical LabSec - MOBMcPav	16000
16167180	CalLabSec - LuHngCmp	Calumet Analytical LabSec - Lu Hing Complex	16000
16167183	CalLabSec - CalLab	Calumet Analytical LabSec - CalLab	16000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
16167186	CalLabSec - EganLab	Calumet Analytical LabSec - EganLab	16000
16167188	CalLabSec - OutCk	Calumet Analytical LabSec - OutCk	16000
16167190	CalLabSec - CkCty	Calumet Analytical LabSec - CkCty	16000
16167193	CalLabSec - LaSalleCty	Calumet Analytical LabSec - LaSalleCty	16000
16167227	CalLabSec - CWRP	Calumet Analytical LabSec - CWRP	16000
16167229	CalLabSec - NSWRP	Calumet Analytical LabSec - NSWRP	16000
16167239	CalLabSec - SWRP	Calumet Analytical LabSec - SWRP	16000
16167251	CalLabSec - HPWRP	Calumet Analytical LabSec - HPWRP	16000
16167271	CalLabSec - EWRP	Calumet Analytical LabSec - EWRP	16000
16167272	CalLabSec - KWRP	Calumet Analytical LabSec - KWRP	16000
16191155	AdmIWSec - MOBMcPav	Admin IW Section - MOBMcPav	16000
16191180	AdmIWSec - LuHngCmp	Admin IW Section - Lu Hing Complex	16000
16191188	AdmIWSec - OutCk	Admin IW Section - OutCk	16000
16191190	AdmIWSec - CkCty	Admin IW Section - CkCty	16000
16191239	AdmIWSec - SWRP	Admin IW Section - SWRP	16000
16192151	EnforSec - MOB	Enforcement Sec - MOB	16000
16192155	EnforSec - MOBMcPav	Enforcement Sec - MOBMcPav	16000
16192188	EnforSec - OutCk	Enforcement Sec - OutCk	16000
16192190	EnforSec - CkCty	Enforcement Sec - CkCty	16000
16192229	EnforSec - NSWRP	Enforcement Sec - NSWRP	16000
16192239	EnforSec - SWRP	Enforcement Sec - SWRP	16000
16193151	UCSec - MOB	U C & Tech Services Sec - MOB	16000
16193155	UCSec - MOBMcPav	U C & Tech Services Sec - MOBMcPav	16000
16193171	UCSec - LakeFront	U C & Tech Services Sec - LakeFront	16000
16193183	UCSec - CalLab	U C & Tech Services Sec - CalLab	16000
16193190	UCSec - CkCty	U C & Tech Services Sec - CkCty	16000
16193227	UCSec - CWRP	U C & Tech Services Sec - CWRP	16000
16193229	UCSec - NSWRP	U C & Tech Services Sec - NSWRP	16000
16193239	UCSec - SWRP	U C & Tech Services Sec - SWRP	16000
16193271	UCSec - EWRP	U C & Tech Services Sec - EWRP	16000
16193272	UCSec - KWRP	U C & Tech Services Sec - KWRP	16000
16194151	FldSurST - MOB	Field Surv Sec - Stickney - MOB	16000
16194155	FldSurST - MOBMcPav	Field Surv Sec - Stickney - MOBMcPav	16000
16194171	FldSurST - LakeFront	Field Surv Sec - Stickney - LakeFront	16000
16194180	FldSurST - LuHngCmp	Field Surv Sec - Stickney - Lu Hing Complex	16000
16194183	FldSurST - CalLab	Field Surv Sec - Stickney - CalLab	16000
16194186	FldSurST - EganLab	Field Surv Sec - Stickney - EganLab	16000
16194188	FldSurST - OutCty	Field Surv Sec - Stickney - OutCty	16000
16194190	FldSurST - CkCty	Field Surv Sec - Stickney - CkCty	16000
16194227	FldSurST - CWRP	Field Surv Sec - Stickney - CWRP	16000
16194229	FldSurST - NSWRP	Field Surv Sec - Stickney - NSWRP	16000
16194239	FldSurST - SWRP	Field Surv Sec - Stickney - SWRP	16000
16194259	FldSurST - LWRP	Field Surv Sec - Stickney - LWRP	16000
16194272	FldSurST - KWRP	Field Surv Sec - Stickney - KWRP	16000
16195155	FldSurCal - MOBMcPav	Field Surv Sec - Calumet - MOBMcPav	16000
16195171	FldSurCal - LakeFront	Field Surv Sec - Calumet - LakeFront	16000
16195180	FldSurCal - LuHngCmp	Field Surv Sec - Calumet - Lu Hing Complex	16000
16195188	FldSurCal - OutCty	Field Surv Sec - Calumet - OutCty	16000
16195189	FldSurCal - FC	Field Surv Sec - Calumet - FC	16000
16195190	FldSurCal - CkCty	Field Surv Sec - Calumet - CkCty	16000
16195227	FldSurCal - CWRP	Field Surv Sec - Calumet - CWRP	16000
16195229	FldSurCal - NSWRP	Field Surv Sec - Calumet - NSWRP	16000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
16195239	FldSurCal - SWRP	Field Surv Sec - Calumet - SWRP	16000
16196155	FldSurNS - MOBMcPav	Field Surv Sec - North Side - MOBMcPav	16000
16196171	FldSurNS - LakeFront	Field Surv Sec - North Side - LakeFront	16000
16196180	FldSurNS - LuHngCmp	Field Surv Sec - North Side - Lu Hing Complex	16000
16196190	FldSurNS - CkCty	Field Surv Sec - North Side - CkCty	16000
16196227	FldSurNS - CWRP	Field Surv Sec - North Side - CWRP	16000
16196229	FldSurNS - NSWRP	Field Surv Sec - North Side - NSWRP	16000
16197151	FldSurKR - MOB	Field Surv Sec - Kirie - MOB	16000
16197155	FldSurKR - MOBMcPav	Field Surv Sec - Kirie - MOBMcPav	16000
16197171	FldSurKR - LakeFront	Field Surv Sec - Kirie - LakeFront	16000
16197190	FldSurKR - CkCty	Field Surv Sec - Kirie - CkCty	16000
16197227	FldSurKR - CWRP	Field Surv Sec - Kirie - CWRP	16000
16197229	FldSurKR - NSWRP	Field Surv Sec - Kirie - NSWRP	16000
16197239	FldSurKR - SWRP	Field Surv Sec - Kirie - SWRP	16000
16197271	FldSurKR - EWRP	Field Surv Sec - Kirie - EWRP	16000
16197272	FldSurKR - KWRP	Field Surv Sec - Kirie - KWRP	16000
16198151	FldSrvMarMon - MOB	Field Srvcs Marine & Monitoring Sec - MOB	16000
16198155	FldSrvMarMon - MOBMcPav	Field Srvcs Marine & Monitoring Sec - MOBMcPav	16000
16198171	FldSrvMarMon - LakeFrt	Field Srvcs Marine & Monitoring Sec - LakeFrt	16000
16198180	FldSrvMarMon - LuHngCmp	Field Srvcs Marine & Monitoring Sec - Lu Hing Complex	16000
16198183	FldSrvMarMon - CalLab	Field Srvcs Marine & Monitoring Sec - CalLab	16000
16198186	FldSrvMarMon - EganLab	Field Srvcs Marine & Monitoring Sec - EganLab	16000
16198188	FldSrvMarMon - OutCty	Field Srvcs Marine & Monitoring Sec - OutCty	16000
16198190	FldSrvMarMon - CkCty	Field Srvcs Marine & Monitoring Sec - CkCty	16000
16198227	FldSrvMarMon - CWRP	Field Srvcs Marine & Monitoring Sec - CWRP	16000
16198229	FldSrvMarMon - NSWRP	Field Srvcs Marine & Monitoring Sec - NSWRP	16000
16198239	FldSrvMarMon - Stck	Field Srvcs Marine & Monitoring Sec - Stck	16000
16198259	FldSrvMarMon - LWRP	Field Srvcs Marine & Monitoring Sec - LWRP	16000
16198272	FldSrvMarMon - KWRP	Field Srvcs Marine & Monitoring Sec - KWRP	16000
16199155	BudMgmtSec - MOBMcPav	Budget and Management Sec - MOBMcPav	16000
<b>20000</b>	<b>Procurement and Materials Management</b>		
20211151	P&MM AdSec - MOB	Procurement & Matl Mgmt Admin Sec - MOB	20000
20211190	P&MM AdSec - CkCty	Procurement & Matl Mgmt Admin Sec - CkCty	20000
20217151	ICSec - MOB	Inventory Control Section - MOB	20000
20217227	ICSec - CWRP	Inventory Control Section - CWRP	20000
20217229	ICSec - NSWRP	Inventory Control Section - NSWRP	20000
20217239	ICSec - SWRP	Inventory Control Section - SWRP	20000
20217271	ICSec - EWRP	Inventory Control Section - EWRP	20000
20221151	PurAcqDivAdSec - MOB	Acquisition Div Admin Sec - MOB	20000
20221190	PurAcqDivAdSec - CkCty	Acquisition Div Admin Sec - CkCty	20000
20222151	BuySec - MOB	Buying Sec - MOB	20000
20222190	BuySec - CkCty	Buying Sec - CkCty	20000
20224151	ClerSec - MOB	Clerical Sec - MOB	20000
20224190	ClerSec - CkCty	Clerical Sec - CkCty	20000
20226151	StorDivAdSec - MOB	Stored Div Admin Sec - MOB	20000
20226190	StorDivAdSec - CkCty	Stored Div Admin Sec - CkCty	20000
20226239	StorDivAdSec - SWRP	Stored Div Admin Sec - SWRP	20000
20231190	StoresAdUn - CkCty	StoresAdministrative Unit - CkCty	20000
20231239	StoresAdUn - SWRP	StoresAdministrative Unit - SWRP	20000
20232239	StStorUn - SWRP	Stickney Storeroom Unit - SWRP	20000
20233227	CalStorUn - CWRP	Calumet Storeroom Unit - CWRP	20000
20234229	NSSStorUn - NSWRP	North Side Storeroom Unit - NSWRP	20000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
20235271	EganStorUn - EWRP	Egan Storeroom Unit - EWRP	20000
<b>25000</b>	<b>Human Resources</b>		
25251151	CSBSec - MOB	Civil Service Board Sec - MOB	25000
25251155	CSBSec - MOBMcPav	Civil Service Board Sec - MOBMcPav	25000
25252151	HRExSec - MOB	Executive Sec - MOB	25000
25253155	Admin & EEO - MOBMcPav	Administration & EEO Sec - MOBMcPav	25000
25254151	EmplSec - MOB	Employment Services Sec - MOB	25000
25254155	EmplSec - MOBMcPav	Employment Services Sec - MOBMcPav	25000
25254227	EmplSec - CWRP	Employment Services Section - CWRP	25000
25255155	Training Sec - MOBMcPav	Training Section - MOBMcPav	25000
25256151	ClassSec - MOB	Class - Comp & Ben Sec - MOB	25000
25256155	ClassSec - MOBMcPav	Class - Comp & Ben Sec - MOBMcPav	25000
25258151	LabEmpRelSec - MOB	Labor & Empl Relations Sec - MOB	25000
25258155	LabEmpRelSec - MOBMcPav	Labor & Empl Relations Sec - MOBMcPav	25000
25259151	SafSec - MOB	Safety Section - MOB	25000
25259190	SafSec - CkCty	Safety Section - CkCty	25000
25259227	SafSec - CWRP	Safety Section - CWRP	25000
25259229	SafSec - NSWRP	Safety Section - NSWRP	25000
25259239	SafSec - SWRP	Safety Section - SWRP	25000
25259272	SafSec - KWRP	Safety Section - KWRP	25000
<b>27000</b>	<b>Information Technology</b>		
27271151	ITEXSec - MOB	Inof Tech Executive Sec - MOB	27000
27271161	ITExSec - NDC	InfoTech Executive Sec - NDC	27000
27274151	StrategicGuideSec - MOB	Strategic Guidance Section - MOB	27000
27274161	StrategicGuideSec - NDC	Strategic Guidance Section - NDC	27000
27276151	ITPlnAdUn - MOB	Admin Unit - MOB	27000
27276161	ITPlnAdUn - NDC	Admin Unit - NDC	27000
27277161	DptConsFieldUn - NDC	Department Consulting Unit - NDC	27000
27277227	NetMgt&CompSec - CWRP	Ntwk Mgmt & Comp Sec Sect - CWRP	27000
27277229	NetMgt&CompSec - NSWRP	Ntwk Mgmt & Comp Sec Sect - NSWRP	27000
27277239	NetMgt&CompSec - SWRP	Ntwk Mgmt & Comp Sec Sect - SWRP	27000
27277271	DptConsFieldUn - Egan	DptConsFieldUn - Egan	27000
27278151	DptConsUn - MOB	Depart Consulting Unit - MOB	27000
27281151	MOBOpsHlpDskUn - MOB	MOB Operations Help Desk Unit - MOB	27000
27282239	StkyOpsHlpDskUn - SWRP	Stickney Operations Help Desk Unit - SWRP	27000
27284151	ITInfraStrcAdUn - MOB	IT Infrastructure Admin Unit - MOB	27000
27285151	NetwkMgmtUn - MOB	Network Management Unit - MOB	27000
27285161	NetwkMgmtUn - NDC	Network Management Unit - NDC	27000
27285239	NetwkMgmtUn - SWRP	Network Management Unit - SWRP	27000
27286151	Voice&DataMgmtUn - MOB	Voice & Data Management Unit - MOB	27000
27286161	Voice&DataMgmtUn - NDC	Voice & Data Management Unit - NDC	27000
27287151	SystemsMgmtUn - MOB	Systems ManagementUnit - MOB	27000
27287239	SystemsMgmtUn - SWRP	Systems Management Unit - SWRP	27000
27287271	SystemsMgmtUn - Egan	Systems Management Unit - EganWRP	27000
27291151	AppDevADUn - MOB	Applic Develop Admin Unit - MOB	27000
27292151	DatabaseUn - MOB	Database Support Unit - MOB	27000
27293151	EntSysUn - MOB	Enterprise System Supp Unit - MOB	27000
27293161	EntSysUn - NDC	Enterprise System Supp Unit - NDC	27000
27293239	EntSysUn - SWRP	Enterprise System Supp Unit - SWRP	27000
27294151	LIMSUN - MOB	LIMS Unit - MOB	27000
27294161	LIMSUN - NDC	LIMS Unit - NDC	27000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
27294239	LIMSUN - SWRP	LIMS Unit - SWRP	27000
27295151	SpecProjUn - MOB	Special Projects Unit - MOB	27000
27296151	ApplSystSuptUn - MOB	Applications Systems Support Unit - MOB	27000
27297151	GISUnit - MOB	Geographical Information Systems Unit - MOB	27000
27297161	GISUnit - NDC	Geographical Information Systems Unit - NDC	27000
<b>30000</b>	<b>Law</b>		
30311151	LawExOff - MOB	Law Executive Office - MOB	30000
30311190	LawExOff - CkCty	Law Executive Office - CkCty	30000
30312151	LawClrSec - MOB	Law Clerical Sec - MOB	30000
30321151	REAdSec - MOB	Real Estate Admin Sec - MOB	30000
30321190	REAdSec - CkCty	Real Estate Admin Sec - CkCty	30000
30323151	REGenAdSec - MOB	Real Estate - Gen Admin Sec - MOB	30000
30323189	REGenAdSec - FC	Real Estate - Gen Admin Sec - FC	30000
30323190	REGenAdSec - CkCty	Real Estate - Gen Admin Sec - CkCty	30000
30323192	REGenAdSec - WillCty	Real Estate - Gen Admin Sec - WillCty	30000
30323197	REGenAdSec - DuPageCty	Real Estate - Gen Admin Sec - DuPageCty	30000
30324151	REAstMgtSec - MOB	Real Estate Asset Mgmt - MOB	30000
30324190	REAstMgtSec - CkCty	Real Estate Asset Mgmt - CkCty	30000
30332151	GenLitLitSec - MOB	Litigation Sec - MOB	30000
30332155	GenLitLitSec - MOBMcPav	Litigation Sec - MOBMcPav	30000
30332190	GenLitLitSec - CkCty	Litigation Sec - CkCty	30000
30342151	LegFinAdSec - MOB	Labor Legislative & Finance Sec - MOB	30000
30342188	LegFinAdSec - OutCk	Labor Legislative & Finance Sec - OutCk	30000
30342190	LegFinAdSec - CkCty	Labor Legislative & Finance Sec - CkCty	30000
30361151	AppClnAdSec - MOB	Appeals Claims Admin Sec - MOB	30000
30361190	AppClnAdSec - CkCty	Appeals Claims Admin Sec - CkCty	30000
30362151	AppEnvSec - MOB	Appeals & Environ Issues Sec - MOB	30000
30362190	AppEnvSec - CkCty	Appeals & Environ Issues Sec - CkCty	30000
30363151	ClaimsSec - MOB	Claims Sec - MOB	30000
30363190	ClaimsSec - CkCty	Claims Sec - CkCty	30000
30372151	Employment Sec - MOB	Employment Sec - MOB	30000
30372190	Employment Sec - CkCty	Employment Sec - CkCty	30000
30373151	Claims Sec - MOB	Claims Sec - MOB	30000
<b>40000</b>	<b>Finance</b>		
40410151	FinExDiv - MOB	Finance Executive Div - MOB	40000
40411151	FinExSec - MOB	Finance Executive Sec - MOB	40000
40413151	IntAudSec - MOB	Internal Auditing Sec - MOB	40000
40420151	AcctDiv - MOB	Accounting Div - MOB	40000
40430151	AcctDvAdSec - MOB	Acct Div Admin Sec - MOB	40000
40441151	FinAdmAdUn - MOB	Fin Adm Admin Unit - MOB	40000
40442151	AdmSerUn - MOB	Admin Services Unit - MOB	40000
40443151	BillingUn - MOB	Billing Unit - MOB	40000
40446151	AccPayUn - MOB	Accounts Payable Unit - MOB	40000
40450151	SpecPrj&PRSec - MOB	Special Projects and Payroll Section - MOB	40000
40451151	SpecPrjUn - MOB	Special Projects Unit - MOB	40000
40452151	PRUn - MOB	Payroll Unit - MOB	40000
40463151	AcctUn - MOB	Accounting Unit - MOB	40000
<b>50000</b>	<b>Engineering - Corporate</b>		
50501155	EngExDiv - MOBMcPav	Engineering Exec Div - MOBMcPav	50000
50501190	EngExDiv - CkCty	Engineering Exec Div - CkCty	50000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
50512151	EngServSec - MOB	Program Mgmt Sec - MOB	50000
50512155	EngServSec - MOBMcPav	Engineering Services Sec - MOBMcPav	50000
50512190	EngServSec - CkCty	Engineering Services Sec - CkCty	50000
50512229	EngServSec - NSWRP	Engineering Services - NSWRP	50000
50512239	EngServSec - SWRP	Engineering Services - SWRP	50000
50515151	TARPProjSuptSec - MOB	TARP & Proj Supt Sec - MOB	50000
50515155	TARPProjSuptSec - MOBMcPav	TARP & Proj Supt Sec - MOBMcPav	50000
50515190	TARPProjSuptSec - CkCty	TARP & Proj Supt Sec - CkCty	50000
50515227	TARPProjSuptSec - CWRP	TARP & Proj Supt Sec - CWRP	50000
50515229	TARPProjSuptSec - NSWRP	TARP & Proj Supt Sec - NSWRP	50000
50515239	TARPProjSuptSec - SWRP	TARP & Proj Supt Sec - SWRP	50000
50515251	TARPProjSuptSec - HPWRP	TARP & Proj Supt Sec - HPWRP	50000
50515271	TARPProjSuptSec - EWRP	TARP & Proj Supt Sec - EWRP	50000
50515272	TARPProjSuptSec - KWRP	TARP & Proj Supt Sec - KWRP	50000
50516155	LocSewSec - MOBMcPav	Local Sewers Permits Sec - MOBMcPav	50000
50516190	LocSewSec - CkCty	Local Sewers Permits Sec - CkCty	50000
50516191	LocSewSec - LakeCty	Local Sewers Permits Sec - LakeCty	50000
50516192	LocSewSec - WillCty	Local Sewers Permits Sec - WillCty	50000
50516197	LocSewSec - DuPgCty	Local Sewers Permits Sec - DuPgCty	50000
50516239	LocSewSec - SWRP	Local Sewers Permits Sec - SWRP	50000
50517155	ColFacSec - MOBMcPav	Collection Facilities Sec - MOBMcPav	50000
50517190	ColFacSec - CkCty	Collection Facilities Sec - CkCty	50000
50517239	ColFac Sec - SWRP	Collection Facilities Sec - SWRP	50000
50517280	ColFac Sec - OBrienSMA	Collection Facilities Sec - OBrienSMA	50000
50517691	ColFac Sec - MSResPS	Collection Facilities Sec - MSResPS	50000
50517940	ColFac Sec - UpDsPlnsS	Collection Facilities Sec - UpDsPlnsS	50000
50517991	ColFac Sec - MSSys	Collection Facilities Sec - MSSys	50000
50541151	ProFacAdSec - MOB	Process Fac Div Admin Sec - MOB	50000
50541272	ProFacAdSec - KWRP	Process Fac Div Admin Sec - KWRP	50000
50541368	ProFacAdSec - 16StBdg	Process Fac Div Admin Sec 16StBdg	50000
50541380	ProFacAdSec - NShrCh	Process Fac Div Admin Sec - NShrCh	50000
50541383	ProFacAdSec - ShrdnBdg	Process Fac Div Admin Sec - ShrdnBdg	50000
50541629	ProFacAdSec - RAPS	Process Fac Div Admin Sec - RAPS	50000
50542151	PlantDesign - MOB	Plant Design Sec - MOB	50000
50542155	PlantDesign - MOBMcPav	Plant Design Sec - MOBMcPav	50000
50542190	PlantDesign - CkCty	Plant Design Sec - CkCty	50000
50542227	PlantDesign - CWRP	Plant Design Sec - CWRP	50000
50542229	PlantDesign - NSWRP	Plant Design Sec - NSWRP	50000
50542239	PlantDesign - SWRP	Plant Design Sec - SWRP	50000
50542251	PlantDesign - HPWRP	Plant Design Sec - HPWRP	50000
50542271	PlantDesign - EWRP	Plant Design Sec - EWRP	50000
50542272	PlantDesign - KWRP	Plant Design Sec - KWRP	50000
50542285	PlantDesign - LASMA	Plant Design Sec - LASMA	50000
50542529	Plant Design - LWRP	Plant Design Sec - LWRP	50000
50542530	PlantDesign - Upper DesPl	Plant Design Sec - Upper DesPl	50000
50542621	PlantDesign - 125thStPS	Plant Design Sec - 125thStPS	50000
50542627	PlantDesign - 95StPS	Plant Design Sec - 95StPS	50000
50542629	PlantDesign - RAPS	Plant Design Sec - RAPS	50000
50542691	Plant Design - MStrm	Plant Design Sec - Main Stream	50000
50544190	ProDesSec - CkCty	Process Design Sec - CkCty	50000
50544227	ProDesSec - CWRP	Process Design Sec - CWRP	50000
50544229	ProDesSec - NSWRP	Process Design Sec - NSWRP	50000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
50544239	ProDesSec - SWRP	Process Design Sec - SWRP	50000
50544251	ProDesSec - HPWRP	Process Design Sec - HPWRP	50000
50544271	ProDesSec - EWRP	Process Design Sec - EWRP	50000
50544272	ProDesSec - KWRP	Process Design Sec - KWRP	50000
50544380	ProDesSec - NShorChan	Process Design Sec - NShorChan	50000
50545155	MchDesSec - MOBMcPav	Mechanical Design Sec - MOBMcPav	50000
50545190	MchDesSec - CkCty	Mechanical Design Sec - CkCty	50000
50545227	MchDesSec - CWRP	Mechanical Design Sec - CWRP	50000
50545229	MchDesSec - NSWRP	Mechanical Design Sec - NSWRP	50000
50545239	MchDesSec - SWRP	Mechanical Design Sec - SWRP	50000
50545251	MchDesSec - HPWRP	Mechanical Design Sec - HPWRP	50000
50545271	MchDesSec - EWRP	Mechanical Design Sec - EWRP	50000
50545272	MchDesSec - KWRP	Mechanical Design Sec - KWRP	50000
50545360	MchDesSec - LPHBdgs	Mechanical Design Sec - LPHBdgs	50000
50545367	MchDesSec - 16StBdg	Mechanical Design Sec - 16StBdg	50000
50545627	MchDesSec - 95StPS	Mechanical Design Sec - 95StPS	50000
50545981	MchDesSec - LPH	Mechanical Design Sec - LPH	50000
50546155	ElDesSec - MOBMcPav	Electrical Design Sec - MOBMcPav	50000
50546190	ElDesSec - CkCty	Electrical Design Sec - CkCty	50000
50546227	ElDesSec - CWRP	Electrical Design Sec - CWRP	50000
50546229	ElDesSec - NSWRP	Electrical Design Sec - NSWRP	50000
50546239	ElDesSec - SWRP	Electrical Design Sec - SWRP	50000
50546251	ElDesSec - HPWRP	Electrical Design Sec - HPWRP	50000
50546271	ElDesSec - EWRP	Electrical Design Sec - EWRP	50000
50546272	ElDesSec - KWRP	Electrical Design Sec - KWRP	50000
50546981	ElDesSec - LPHSew	Electrical Design Sec - LPHSew	50000
50547151	ArchStrucSec - MOB	Architectural/Struc Design Sec - MOB	50000
50547155	ArchStrucSec - MOBMcPav	Architectural/Struc Design Sec - MOBMcPav	50000
50547190	ArchStrucSec - CkCty	Architectural/Struc Design Sec - CkCty	50000
50547199	ArchStrucSec - II Gen	Architectural/Struc Design Sec - II Gen	50000
50547229	ArchStrucSec - NSWRP	Architectural/Struc Design Sec - NSWRP	50000
50547239	ArchStrucSec - SWRP	Architectural/Struc Design Sec - SWRP	50000
50547251	ArchStrucSec - HPWRP	Architectural/Struc Design Sec - HPWRP	50000
50547272	ArchStrucSec - KWRP	Architectural/Struc Design Sec - KWRP	50000
50547360	ArchStrucSec - LPHBdgs	Architectural/Struc Design Sec - LPHBdgs	50000
50547367	ArchStrucSec - 16StBdg	Architectural/Struc Design Sec - 16StBdg	50000
50547380	ArchStrucSec - NShorChan	Architectural/Struc Design Sec - NShorChan	50000
50547629	ArchStrucSec - RAPS	Architectural/Struc Design Sec - RAPS	50000
50547981	ArchStrucSec - LPH	Architectural/Struc Design Sec - LPH	50000
50551151	ConAdSec - MOB	Construction Div Admin Sec - MOB	50000
50551155	ConAdSec - MOBMcPav	Construction Div Admin Sec - MOBMcPav	50000
50551190	ConAdSec - CkCty	Construction Div Admin Sec - CkCty	50000
50552155	ConSupSvcsSec - MOBMcPav	Construction Support Services Section - MOBMcPav	50000
50552190	ConSupSvcsSec - CkCty	Construction Support Services Section - CkCty	50000
50553227	ConstrcSouthSec - CWRP	Constr South Area Sec - CWRP	50000
50553239	ConstrcSouthSec - SWRP	Constrc South Area Sec - SWRP	50000
50553991	ConstrcSouthSec - MSSys	Constrc South Area Sec - MSSys	50000
50553994	ConstrcSouthSec - UPDesSW	Constrc South Area Sec - UPDesSW	50000
50554151	ConstrcNorthSec - MOB	Constrc North and Cntrl Area Sec - MOB	50000
50554161	ConstrcNorthSec - NDC	Constrc North and Cntrl Area Sec - NDC	50000
50554190	ConstrcNorthSec - CkCty	Constrc North and Cntrl Area Sec - CkCty	50000
50554227	ConstrcNorthSec - CWRP	Constrc North and Cntrl Area Sec - CWRP	50000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
50554229	ConstrcNorthSec - NSWRP	Constrc North and Cntrl Area Sec - NSWRP	50000
50554239	ConstrcNorthSec - SWRP	Constrc North and Cntrl Area Sec - SWRP	50000
50554251	ConstrcNorthSec - HPWRP	Constrc North and Cntrl Area Sec - HPWRP	50000
50554259	ConstrcNorthSec - LWRP	Constrc North and Cntrl Area Sec - LWRP	50000
50554271	ConstrcNorthSec - EWRP	Constrc North and Cntrl Area Sec - EPWRP	50000
50554272	ConstrcNorthSec - KWRP	Constrc North and Cntrl Area Sec - KWRP	50000
50554285	ConstrcNorthSec - LASMA	Constrc North and Cntrl Area Sec - LASMA	50000
50554287	ConstrcNorthSec - Marathon	Constrc North and Cntrl Area Sec - Marathon	50000
50554369	ConstrcNorthSec - 16StDRBdg	Constrc North and Cntrl Area Sec - 16StDRBdg	50000
50554621	ConstrcNorthSec - 125StPS	Constrc North and Cntrl Area Sec - 125StPS	50000
50554696	ConstrcNorthSec - CalTunRes	Constrc North and Cntrl Area Sec - CalTunRes	50000
50556151	ElectConstrc - MOB	Electrical Construction Sec - MOB	50000
50556155	ElectConstrc - MOBMcPav	Electrical Construction Sec - MOBMcPav	50000
50556190	ElectConstrc - CkCty	Electrical Construction Sec - CkCty	50000
50556227	ElectConstrc - CWRP	Electrical Construction Sec - CWRP	50000
50556229	ElectConstrc - NSWRP	Electrical Construction Sec - NSWRP	50000
50556239	ElectConstrc - SWRP	Electrical Construction Sec - SWRP	50000
50556251	ElectConstrc - HPWRP	Electrical Construction Sec - HPWRP	50000
50556271	ElectConstrc - EWRP	Electrical Construction Sec - EWRP	50000
50556272	ElectConstrc - KWRP	Electrical Construction Sec - KWRP	50000
50556285	ElectConstrc - LASMA	Electrical Construction Sec - LASMA	50000
50556529	ElectConstrc - LWRP	Electrical Construction Sec - LWRP	50000
50556530	ElectConstrc - Upper DesPl	Electrical Construction Sec - Upper DesPl	50000
50556621	ElectConstrc - 125thStPS	Electrical Construction Sec - 125thStPS	50000
50556627	ElectConstrc - 95StPS	Electrical Construction Sec - 95StPS	50000
50556629	ElectConstrc - RAPS	Electrical Construction Sec - RAPS	50000
50556691	ElectConstrc - MStrm	Electrical Construction Sec - Main Stream	50000
<b>50000</b>	<b>Engineering - Construction</b>		
52501151	EngExDiv - MOB	Engineering Exec Div - MOB	50000
52501155	EngExDiv - MOBMcPav	Engineering Exec Div - MOBMcPav	50000
52501190	EngExDiv - CkCty	Engineering Exec Div - CkCty	50000
52501627	EngExDiv - 95thstPS	Engineering Exec Div - 95thstPS	50000
52505155	Budget and Admin - MOB McPav	Budget and Administrative Section - MOB McPav	50000
52511155	InfraMgtAdm - MOBMcPav	Infrastrure Mgt Adm - MOBMcPav	50000
52515151	TARPProjSuptSec - MOB	TARP & Proj Supt Sec - MOB	50000
52515155	TARPProjSuptSec - MOBMcPav	TARP & Proj Supt Sec - MOBMcPav	50000
52515189	TARPProjSuptSec - FC	TARP & Proj Supt Sec - FC	50000
52515190	TARPProjSuptSec - CkCty	TARP & Proj Supt Sec - CkCty	50000
52515199	TARPProjSuptSec - II Gen	TARP & Proj Supt Sec - II Gen	50000
52515227	TARPProjSuptSec - CWRP	TARP & Proj Supt Sec - CWRP	50000
52515229	TARPProjSuptSec - NSWRP	TARP & Proj Supt Sec - NSWRP	50000
52515239	TARPProjSuptSec - SWRP	TARP & Proj Supt Sec - SWRP	50000
52515251	TARPProjSuptSec - HPWRP	TARP & Proj Supt Sec - HPWRP	50000
52515259	TARPProjSuptSec - LWRP	TARP & Proj Supt Sec - LWRP	50000
52515271	TARPProjSuptSec - EWRP	TARP & Proj Supt Sec - EWRP	50000
52515272	TARPProjSuptSec - KWRP	TARP & Proj Supt Sec - KWRP	50000
52515285	TARPProjSuptSec - LASMA	TARP & Proj Supt Sec - LASMA	50000
52515287	TARPProjSuptSec - Marathon	TARP & Proj Supt Sec - Marathon	50000
52515399	TARPProjSuptSec - CalRvrImpChan	TARP & Proj Supt Sec - CalRvrImpChan	50000
52515520	TARPProjSuptSec - SoBasin	TARP & Proj Supt Sec - SoBasin	50000
52515627	TARPProjSuptSec - 95StPS	TARP & Proj Supt Sec - 95StPS	50000
52515700	TARPProjSuptSec - StckSew	TARP & Proj Supt Sec - StckSew	50000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
52515900	TARPProjSuptSec - NSSew	TARP & Proj Supt Sec - NSSew	50000
52515980	TARPProjSuptSec - LemtSew	TARP & Proj Supt Sec - LemtSew	50000
52515991	TARPProjSuptSec - MSSys	TARP & Proj Supt Sec - MSSys	50000
52515992	TARPProjSuptSec - CalSys	TARP & Proj Supt Sec - CalSys	50000
52515993	TARPProjSuptSec - DesSys	TARP & Proj Supt Sec - DesSys	50000
52515995	TARPProjSuptSec - MsSysRes	TARP & Proj Supt Sec - MsSysRes	50000
52517151	ColFacSec - MOB	Collection Facilities Sec - MOB	50000
52517155	ColFacSec - MOBMcPav	Collection Facilities Sec - MOBMcPav	50000
52517189	ColFacSec - FC	Collection Facilities Sec - FC	50000
52517190	ColFacSec - CkCty	Collection Facilities Sec - CkCty	50000
52517227	ColFacSec - CWRP	Collection Facilities Sec - CWRP	50000
52517229	ColFacSec - NSWRP	Collection Facilities Sec - NSWRP	50000
52517230	ColFacSec - NSSldLine	Collection Facilities Sec - NSSldLine	50000
52517239	ColFacSec - SWRP	Collection Facilities Sec - SWRP	50000
52517251	ColFacSec - HPWRP	Collection Facilities Sec - HPWRP	50000
52517259	ColFacSec - LWRP	Collection Facilities Sec - LWRP	50000
52517280	ColFacSec - OBrienSMA	CollectionFacilities Sec - OBrienSMA	50000
52517520	ColFacSec - SoBasin	Collection Facilities Sec - SoBasin	50000
52517525	ColFacSec - ThornRes	Collection Facilities Sec - ThornRes	50000
52517530	ColFacSec - UpperDesPl	Collection Facilities Sec - UpperDesPl	50000
52517534	ColFacSec - WilkeRes	Collection Facilities Sec - WilkeRes	50000
52517691	ColFacSec - MStrm	Collection Facilities Sec - MStrm	50000
52517696	ColFacSec - CalTunRes	Collection Facilities Sec - CalTunRes	50000
52517700	ColFacSec - StckSew	Collection Facilities Sec - StckSew	50000
52517800	ColFacSec - CalSew	Collection Facilities Sec - CalSew	50000
52517900	ColFacSec - NSSew	Sewers/Reservoirs Sec - NSSew	50000
52517980	ColFacSec - LemtSew	Sewers/Reservoirs Sec - LemtSew	50000
52517991	ColFacSec - MSSys	Sewers/Reservoirs Sec - MSSys	50000
52517992	ColFacSec - CalSys	Sewers/Reservoirs Sec - CalSys	50000
52517993	ColFacSec - DesSys	Sewers/Reservoirs Sec - DesPlainesSys	50000
52517995	ColFacSec - MsSysRes	Sewers/Reservoirs Sec - MsSysRes	50000
52517997	ColFacSec - OHreRes	Sewers/Reservoirs Sec - OHreRes	50000
52541151	ProFacAdSec - MOB	Process Fac Div Admin Sec - MOB	50000
52541155	ProFacAdSec - MOBMcPav	Process Fac Div Admin Sec - MOBMcPav	50000
52541190	ProFacAdSec - CkCty	Process Fac Div Admin Sec - CkCty	50000
52541227	ProFacAdSec - CWRP	Process Fac Div Admin Sec - CWRP	50000
52541229	ProFacAdSec - NSWRP	Process Fac Div Admin Sec - NSWRP	50000
52541239	ProFacAdSec - SWRP	Process Fac Div Admin Sec - SWRP	50000
52541285	ProFacAdSec - LASMA	Process Fac Div Admin Sec - LASMA	50000
52542151	PlantDesign - MOB	Plant Design Sec - MOB	50000
52542155	PlantDesign - MOBMcPav	Plant Design Sec - MOBMcPav	50000
52542190	PlantDesign - CkCty	Plant Design Sec - CkCty	50000
52542227	PlantDesign - CWRP	Plant Design Sec - CWRP	50000
52542229	PlantDesign - NSWRP	Plant Design Sec - NSWRP	50000
52542239	PlantDesign - SWRP	Plant Design Sec - SWRP	50000
52542251	PlantDesign - HPWRP	Plant Design Sec - HPWRP	50000
52542271	PlantDesign - EWRP	Plant Design Sec - EWRP	50000
52542272	PlantDesign - KWRP	Plant Design Sec - KWRP	50000
52542285	PlantDesign - LASMA	Plant Design Sec - LASMA	50000
52542529	PlantDesign - LWRP	Plant Design Sec - LWRP	50000
52542530	PlantDesign - Upper DesPl	Plant Design Sec - Upper DesPl	50000
52542621	PlantDesign - 125thStPS	Plant Design Sec - 125thStPS	50000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
52542627	PlantDesign - 95StPS	Plant Design Sec - 95StPS	50000
52542629	PlantDesign - RAPS	Plant Design Sec - RAPS	50000
52542691	PlantDesign - MStrm	Plant Design Sec - Main Stream	50000
52544155	ProDesSec - MOBMcPav	Process Design Sec - MOBMcPav	50000
52544186	ProDesSec - EganLab	Process Design Sec - EganLab	50000
52544190	ProDesSec - CkCty	Process Design Sec - CkCty	50000
52544227	ProDesSec - CWRP	Process Design Sec - CWRP	50000
52544229	ProDesSec - NSWRP	Process Design Sec - NSWRP	50000
52544239	ProDesSec - SWRP	Process Design Sec - SWRP	50000
52544251	ProDesSec - HPWRP	Process Design Sec - HPWRP	50000
52544271	ProDesSec - EWRP	Process Design Sec - EWRP	50000
52544272	ProDesSec - KWRP	Process Design Sec - KWRP	50000
52544274	ProDesSec - FoxWRD	Process Design Sec - FoxWRD	50000
52544285	ProDesSec - LASMA	Process Design Sec - LASMA	50000
52544287	ProDesSec - Marathon	Process Design Sec - Marathon	50000
52544340	ProDesSec - CgoRvrM&S	Process Design Sec - CgoRvrM&S	50000
52544532	ProDesSec - BufCrkRes	Process Design Sec - BufCrkRes	50000
52544691	ProDesSec - MSResPS	Process Design Sec - MSResPS	50000
52544697	ProDesSec - CalDwtPS	Process Design Sec - CalDwtPS	50000
52544980	ProDesSec - LemtSew	Process Design Sec - LemtSew	50000
52544995	ProDesSec - MsSysRes	Process Design Sec - MsSysRes	50000
52545155	MchDesSec - MOBMcPav	Mechanical Design Sec - MOBMcPav	50000
52545186	MchDesSec - EganLab	Mechanical Design Sec - EganLab	50000
52545190	MchDesSec - CkCty	Mechanical Design Sec - CkCty	50000
52545227	MchDesSec - CWRP	Mechanical Design Sec - CWRP	50000
52545229	MchDesSec - NSWRP	Mechanical Design Sec - NSWRP	50000
52545230	MchDesSec - NSSldLine	Mechanical Design Sec - NSSldLine	50000
52545239	MchDesSec - SWRP	Mechanical Design Sec - SWRP	50000
52545251	MchDesSec - HPWRP	Mechanical Design Sec - HPWRP	50000
52545259	MchDesSec - LWRP	Mechanical Design Sec - LWRP	50000
52545271	MchDesSec - EWRP	Mechanical Design Sec - EWRP	50000
52545272	MchDesSec - KWRP	Mechanical Design Sec - KWRP	50000
52545285	MchDesSec - LASMA	Mechanical Design Sec - LASMA	50000
52545360	MchDesSec - MnChnlEx	Mechanical Design Sec - MnChnlEx	50000
52545627	MchDesSec - 95thstPS	Mechanical Design Sec - 95thstPS	50000
52545629	MchDesSec - RAPS	Mechanical Design Sec - RAPS	50000
52545696	MchDesSec - CalTunRes	Mechanical Design Sec - CalTunRes	50000
52545697	MchDesSec - CalDwtPS	Mechanical Design Sec - CalDwtPS	50000
52545981	MchDesSec - LPH	Mechanical Design Sec - LPH	50000
52545995	MchDesSec - MsSysRes	Mechanical Design Sec - MsSysRes	50000
52546151	ElDesSec - MOB	Electrical Design Sec - MOB	50000
52546155	ElDesSec - MOBMcPav	Electrical Design Sec - MOBMcPav	50000
52546186	ElDesSec - EganLab	Electrical Design Sec - EganLab	50000
52546190	ElDesSec - CkCty	Electrical Design Sec - CkCty	50000
52546227	ElDesSec - CWRP	Electrical Design Sec - CWRP	50000
52546229	ElDesSec - NSWRP	Electrical Design Sec - NSWRP	50000
52546230	ElDesSec - NSSldLine	Electrical Design Sec - NSSldLine	50000
52546239	ElDesSec - SWRP	Electrical Design Sec - SWRP	50000
52546251	ElDesSec - HPWRP	Electrical Design Sec - HPWRP	50000
52546259	ElDesSec - LWRP	Electrical Design Sec - LWRP	50000
52546271	ElDesSec - EWRP	Electrical Design Sec - EWRP	50000
52546272	ElDesSec - KWRP	Electrical Design Sec - KWRP	50000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
52546285	ElDesSec - LASMA	Electrical Design Sec - LASMA	50000
52546340	ElDesSec - CgoRvrM&S	Electrical Design Sec - CgoRvrM&S	50000
52546627	ElDesSec - 95thstPS	Electrical Design Sec - 95thstPS	50000
52546629	ElDesSec - RAPS	Electrical Design Sec - RAPS	50000
52546697	ElDesSec - CalDwtPS	Electrical Design Sec - CalDwtPS	50000
52546900	ElDesSec - NSSew	Electrical Design Sec - NSSew	50000
52546981	ElDesSec - LPH	Electrical Design Sec - LPH	50000
52546991	ElDesSec - MSSys	Electrical Design Sec - MSSys	50000
52547155	ArchStrucSec - MOBMcPav	Architectural/Struc Design Sec - MOBMcPav	50000
52547189	ArchStrucSec - FC	Architectural/Struc Design Sec - FC	50000
52547190	ArchStrucSec - CkCty	Architectural/Struc Design Sec - CkCty	50000
52547199	ArchStrucSec - II Gen	Architectural/Struc Design Sec - II Gen	50000
52547227	ArchStrucSec - CWRP	Architectural/Struc Design Sec - CWRP	50000
52547229	ArchStrucSec - NSWRP	Architectural/Struc Design Sec - NSWRP	50000
52547230	ArchStrucSec - NSSldLine	Architectural/Struc Design Sec - NSSldLine	50000
52547239	ArchStrucSec - SWRP	Architectural/Struc Design Sec - SWRP	50000
52547251	ArchStrucSec - HPWRP	Architectural/Struc Design Sec - HPWRP	50000
52547259	ArchStrucSec - LWRP	Architectural/Struc Design Sec - LWRP	50000
52547271	ArchStrucSec - EWRP	Architectural/Struc Design Sec - EWRP	50000
52547272	ArchStrucSec - KWRP	Architectural/Struc Design Sec - KWRP	50000
52547285	ArchStrucSec - LASMA	Architectural/Struc Design Sec - LASMA	50000
52547360	ArchStrucSec - MnChnlEx	Architectural/Struc Design Sec - MnChnlEx	50000
52547627	ArchStrucSec - 95thstPS	Architectural/Struc Design Sec - 95thstPS	50000
52547629	ArchStrucSec - RAPS	Architectural/Struc Design Sec - RAPS	50000
52547697	ArchStrucSec - CalDwtPS	Architectural/Struc Design Sec - CalDwtPS	50000
52547700	ArchStrucSec - StckSew	Architectural/Struc Design Sec - StckSew	50000
52547800	ArchStrucSec - CalSew	Architectural/Struc Design Sec - CalSew	50000
52547900	ArchStrucSec - NSSew	Architectural/Struc Design Sec - NSSew	50000
52547980	ArchStrucSec - LemtSew	Architectural/Struc Design Sec - LemtSew	50000
52547981	ArchStrucSec - LPH	Architectural/Struc Design Sec - LPH	50000
52551155	ConAdSec - MOBMcPav	Construction Div Admin Sec - MOBMcPav	50000
52551190	ConAdSec - CkCty	Construction Div Admin Sec - CkCty	50000
52551229	ConAdSec - NSWRP	Construction Div Admin Sec - NSWRP	50000
52551633	ConAdSec - WilmettePS	Construction Div Admin Sec - WilmettePS	50000
52552155	ConSupSvcsSec - MOBMcPav	Construction Support Services Section - MOBMcPav	50000
52552190	ConSupSvcsSec - CkCty	Construction Support Services Section - CkCty	50000
52553155	ConstrcSouthSec - MOBMcPav	Constrc South Area Sec - MOBMcPav	50000
52553185	ConstrcSouthSec - SoilCtr	Constrc South Area Sec - SoilCtr	50000
52553189	ConstrcSouthSec - FC	Constrc South Area Sec - FC	50000
52553190	ConstrcSouthSec - CkCty	Constrc South Area Sec - CkCty	50000
52553227	ConstrcSouthSec - CWRP	Constrc South Area Sec - CWRP	50000
52553229	ConstrcSouthSec - NSWRP	Constrc South Area Sec - NSWRP	50000
52553239	ConstrcSouthSec - SWRP	Constrc South Area Sec - SWRP	50000
52553251	ConstrcSouthSec - HPWRP	Constrc South Area Sec - HPWRP	50000
52553271	ConstrcSouthSec - EWRP	Constrc South Area Sec - EWRP	50000
52553285	ConstrcSouthSec - LASMA	Constrc South Area Sec - LASMA	50000
52553287	ConstrcSouthSec - Marathon	Constrc South Area Sec - Marathon	50000
52553621	ConstrcSouthSec - 125thPS	Constrc South Area Sec - 125thPS	50000
52553627	ConstrcSouthSec - 95thSt.PS	Constrc South Area Sec - 95th St PS	50000
52553629	ConstrcSouthSec - RAPS	Constrc South Area Sec - RAPS	50000
52553700	ConstrcSouthSec - StckSew	Constrc South Area Sec - StckSew	50000
52553800	ConstrcSouthSec - CalSew	Constrc South Area Sec - CalSew	50000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
52553900	ConstrcSouthSec - NSSew	Constrc South Area Sec - NSSew	50000
52553980	ConstrcSouthSec - LemtSew	Constrc South Area Sec - LemtSew	50000
52553991	ConstrcSouthSec - MSSys	Constrc South Area Sec - MSSys	50000
52553992	ConstrcSouthSec - CalSys	Constrc South Area Sec - CalSys	50000
52553993	ConstrcSouthSec - DesSys	Constrc South Area Sec - - DesSys	50000
52554151	ConstrcNorthSec - MOB	Constrc North and Cntrl Area Sec - MOB	50000
52554155	ConstrcNorthSec - MOBMcPav	Constrc North and Cntrl Area Sec - MOBMcPav	50000
52554189	ConstrcNorthSec - FC	Constrc North and Cntrl Area Sec - FC	50000
52554190	ConstrcNorthSec - CkCty	Constrc North and Cntrl Area Sec - CkCty	50000
52554227	ConstrcNorthSec - CWRP	Constrc North and Cntrl Area Sec - CWRP	50000
52554229	ConstrcNorthSec - NSWRP	Constrc North and Cntrl Area Sec - NSWRP	50000
52554239	ConstrcNorthSec - SWRP	Constrc North and Cntrl Area Sec - SWRP	50000
52554251	ConstrcNorthSec - HPWRP	Constrc North and Cntrl Area Sec - HPWRP	50000
52554259	ConstrcNorthSec - LWRP	Constrc North and Cntrl Area Sec - LWRP	50000
52554271	ConstrcNorthSec - EWRP	Constrc North and Cntrl Area Sec - EWRP	50000
52554272	ConstrcNorthSec - KWRP	Constrc North and Cntrl Area Sec - KWRP	50000
52554284	ConstrcNorthSec - HASMA	Constrc North and Cntrl Area Sec - HASMA	50000
52554285	ConstrcNorthSec - LASMA	Constrc North and Cntrl Area Sec - LASMA	50000
52554287	ConstrcNorthSec - Marathon	Constrc North and Cntrl Area Sec - Marathon	50000
52554522	ConstrcNorthSec - MelvnRes	Constrc North and Cntrl Area Sec - MelvnRes	50000
52554621	ConstrcNorthSec - Cal125thPS	Constrc North and Cntrl Area Sec - Calumet 125thPS	50000
52554628	ConstrcNorthSec - NthBrnch	Constrc North and Cntrl Area Sec - NrthBrnch	50000
52554629	ConstrcNorthSec - RAPS	Constrc North and Cntrl Area Sec - RAPS	50000
52554691	ConstrcNorthSec - MStrm	Constrc North and Cntrl Area Sec - Main Stream	50000
52554697	ConstrcNorthSec - CalDwtPS	Constrc North and Cntrl Area Sec - CalDwtPS	50000
52554800	ConstrcNorthSec - CalSew	Constrc North and Cntrl Area Sec - CalSew	50000
52554900	ConstrcNorthSec - NSSew	Constrc North and Cntrl Area Sec - NSSew	50000
52554980	ConstrcNorthSec - LemtSew	Constrc North and Cntrl Area Sec - LemtSew	50000
52554981	ConstrcNorthSec - LPH	Constrc North and Cntrl Area Sec - LPH	50000
52554991	ConstrcNorthSec - MSSys	Constrc North and Cntrl Area Sec - MSSys	50000
52554992	ConstrcNorthSec - CalSys	Constrc North and Cntrl Area Sec - CalSys	50000
52554993	ConstrcNorthSec - DesSys	Constrc North and Cntrl Area Sec - DesSys	50000
52554997	ConstrcNorthSec - OHreRes	Constrc North and Cntrl Area Sec - OHreRes	50000
52556151	ElectConstrc - MOB	Electrical Construction Sec - MOB	50000
52556155	ElectConstrc - MOBMcPav	Electrical Construction Sec - MOBMcPav	50000
52556190	ElectConstrc - CkCty	Electrical Construction Sec - CkCty	50000
52556227	ElectConstrc - CWRP	Electrical Construction Sec - CWRP	50000
52556229	ElectConstrc - NSWRP	Electrical Construction Sec - NSWRP	50000
52556239	ElectConstrc - SWRP	Electrical Construction Sec - SWRP	50000
52556251	ElectConstrc - HPWRP	Electrical Construction Sec - HPWRP	50000
52556271	ElectConstrc - EWRP	Electrical Construction Sec - EWRP	50000
52556272	ElectConstrc - KWRP	Electrical Construction Sec - KWRP	50000
52556285	ElectConstrc - LASMA	Electrical Construction Sec - LASMA	50000
52556529	ElectConstrc - LWRP	Electrical Construction Sec - LWRP	50000
52556530	ElectConstrc - Upper DesPl	Electrical Construction Sec - Upper DesPl	50000
52556621	ElectConstrc - 125thStPS	Electrical Construction Sec - 125thStPS	50000
52556627	ElectConstrc - 95StPS	Electrical Construction Sec - 95StPS	50000
52556629	ElectConstrc - RAPS	Electrical Construction Sec - RAPS	50000
52556691	ElectConstrc - MStrm	Electrical Construction Sec - Main Stream	50000
<b>50000</b>	<b>Engineering - Bond Fund</b>		
54501151	EngExDiv - MOB	Engineering Exec Div - MOB	50000
54501155	EngExDiv - MOBMcPav	Engineering Exec Div - MOBMcPav	50000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
54501190	EngExDiv - CkCty	Engineering Exec Div - CkCty	50000
54501239	EngExDiv - SWRP	Engineering Exec Div - SWRP	50000
54501520	EngExDiv - SoBasin	Engineering Exec Div - SoBasin	50000
54501991	EngExDiv - MSSys	Engineering Exec Div - MSSys	50000
54501992	EngExDiv - CalSys	Engineering Exec Div - CalSys	50000
54501993	EngExDiv - DesSys	Engineering Exec Div - DesSys	50000
54501995	EngExDiv - MsSysRes	Engineering Exec Div - MsSysRes	50000
54501997	EngExDiv+B24 - OHreRes	Engineering Exec Div - OHreRes	50000
54505155	Budget and Admin - MOB McPav	Budget and Administrative Section - MOB McPav	50000
54511155	InfraMgtAdm - MOBMcPav	Infrastructure Mgt Adm - MOBMcPav	50000
54515151	TARPProjSuptSec - MOB	TARP & Proj Supt Sec - MOB	50000
54515155	TARPProjSuptSec - MOBMcPav	TARP & Proj Supt Sec - MOBMcPav	50000
54515190	TARPProjSuptSec - CkCty	TARP & Proj Supt Sec - CkCty	50000
54515227	TARPProjSuptSec - CWRP	TARP & Proj Supt Sec - CWRP	50000
54515229	TARPProjSuptSec - NSWRP	TARP & Proj Supt Sec - NSWRP	50000
54515239	TARPProjSuptSec - SWRP	TARP & Proj Supt Sec - SWRP	50000
54515251	TARPProjSuptSec - HWRP	TARP & Proj Supt Sec - HWRP	50000
54515271	TARPProjSuptSec - EWRP	TARP & Proj Supt Sec - EWRP	50000
54515272	TARPProjSuptSec - KWRP	TARP & Proj Supt Sec - KWRP	50000
54515520	TARPProjSuptSec - SoBasin	TARP & Proj Supt Sec - SoBasin	50000
54515992	TARPProjSuptSec - CalSys	TARP & Proj Supt Sec - CalSys	50000
54515995	TARPProjSuptSec - MsSysRes	TARP & Proj Supt Sec - MsSysRes	50000
54517155	ColFacSec - MOBMcPav	Collection Facilities Sec - MOBMcPav	50000
54517190	ColFacSec - CkCty	Collection Facilities Sec - CkCty	50000
54517227	ColFacSec - CWRP	Collection Facilities Sec - CWRP	50000
54517285	ColFacSec - LASMA	Collection Facilities Sec - LASMA	50000
54517513	ColFacSec - NoLake Ret	Collection Facilities Sec - NoLake Ret	50000
54517520	ColFacSec - SoBasin	Collection Facilities Sec - SoBasin	50000
54517525	ColFacSec - ThornRes	Collection Facilities Sec - ThornRes	50000
54517531	ColFacSec - WilHigRes	Collection Facilities Sec - WilHigRes	50000
54517532	ColFacSec - BufCrkRes	Collection Facilities Sec - BufCrkRes	50000
54517540	ColFacSec - SaltCreek	Collection Facilities Sec - SaltCreek	50000
54517691	ColFacSec - MStrm	Collection Facilities Sec - MStrm	50000
54517696	ColFacSec - CalTunRes	Collection Facilities Sec - CalTunRes	50000
54517700	ColFacSec - StckSew	Collection Facilities Sec - StckSew	50000
54517800	ColFacSec - CalSew	Collection Facilities Sec - CalSew	50000
54517900	ColFacSec - NSSew	Collection Facilities Sec - NSSew	50000
54517980	ColFacSec - LemtSew	Collection Facilities Sec - LemtSew	50000
54517991	ColFacSec - MSSys	Collection Facilities Sec - MSSys	50000
54517992	ColFacSec - CalSys	Collection Facilities Sec - CalSys	50000
54517993	ColFacSec - DesSys	Collection Facilities Sec - DesPlainesSys	50000
54517995	ColFacSec - MsSysRes	Collection Facilities Sec - MsSysRes	50000
54517996	ColFacSec - CalTunRes	Collection Facilities Sec - CalTunRes	50000
54517997	ColFacSec - OHreRes	Collection Facilities Sec - OHreRes	50000
54541155	ProFacAdmSec - MOBMcPav	Process Fac Div Admin Sec - MOBMcPav	50000
54542151	PlantDesign - MOB	Plant Design Sec - MOB	50000
54542155	PlantDesign - MOBMcPav	Plant Design Sec - MOBMcPav	50000
54542190	PlantDesign - CkCty	Plant Design Sec - Lemt/Sew	50000
54542227	PlantDesign - CWRP	Plant Design Sec - CWRP	50000
54542229	PlantDesign - NSWRP	Plant Design Sec - NSWRP	50000
54542239	PlantDesign - SWRP	Plant Design Sec - SWRP	50000
54542251	PlantDesign - HPWRP	Plant Design Sec - HPWRP	50000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
54542271	PlantDesign - EWRP	Plant Design Sec - EWRP	50000
54542272	PlantDesign - KWRP	Plant Design Sec - KWRP	50000
54542285	PlantDesign - LASMA	Plant Design Sec - LASMA	50000
54542529	PlantDesign - LWRP	Plant Design Sec - LWRP	50000
54542530	PlantDesign - Upper DesPl	Plant Design Sec - Upper DesPl	50000
54542621	PlantDesign - 125thStPS	Plant Design Sec - 125thStPS	50000
54542627	PlantDesign - 95StPS	Plant Design Sec - 95StPS	50000
54542629	PlantDesign - RAPS	Plant Design Sec - RAPS	50000
54542691	PlantDesign - MStrm	Plant Design Sec - Main Stream	50000
54544155	ProDesSec - MOBMcPav	Process Design Sec - MOBMcPav	50000
54544227	ProDesSec - CWRP	Process Design Sec - CWRP	50000
54544229	ProDesSec - NSWRP	Process Design Sec - NSWRP	50000
54544239	ProDesSec - SWRP	Process Design Sec - SWRP	50000
54544251	ProDesSec - HPWRP	Process Design Sec - HPWRP	50000
54544259	ProDesSec - LWRP	Process Design Sec - LWRP	50000
54544271	ProDesSec - EWRP	Process Design SecEWRP	50000
54544272	ProDesSec - KWRP	Process Design Sec - KWRP	50000
54544274	ProDesSec - FoxWRD	Process Design Sec - FoxWRD	50000
54544995	ProDesSec - MsSysRes	Process Design Sec - MsSysRes	50000
54545155	MchDesSec - MOBMcPav	Mechanical Design Sec - MOBMcPav	50000
54545227	MchDesSec - CWRP	Mechanical Design Sec - CWRP	50000
54545229	MchDesSec - NSWRP	Mechanical Design Sec - NSWRP	50000
54545239	MchDesSec - SWRP	Mechanical Design Sec - SWRP	50000
54545251	MchDesSec - HPWRP	Mechanical Design Sec - HPWRP	50000
54545259	MchDesSec - LWRP	Mechanical Design Sec - LWRP	50000
54545271	MchDesSec - EWRP	Mechanical Design Sec - EWRP	50000
54545272	MchDesSec - KWRP	Mechanical Design Sec - KWRP	50000
54545274	MchDesSec - FcxWRD	Mechanical Design Sec - FcxWRD	50000
54545285	MchDesSec - LASMA	Mechanical Design Sec - LASMA	50000
54545995	MchDesSec - MsSysRes	Mechanical Design Sec - MsSysRes	50000
54546155	ElDesSec - MOBMcPav	Electrical Design Sec - MOBMcPav	50000
54546190	ElDesSec - CkCty	Electrical Design Sec - CkCty	50000
54546227	ElDesSec - CWRP	Electrical Design Sec - CWRP	50000
54546229	ElDesSec - NSWRP	Electrical Design Sec - NSWRP	50000
54546239	ElDesSec - SWRP	Electrical Design Sec - SWRP	50000
54546251	ElDesSec - HPWRP	Electrical Design Sec - HPWRP	50000
54546259	ElDesSec - LWRP	Electrical Design Sec - LWRP	50000
54546271	ElDesSec - EWRP	Electrical Design Sec - EWRP	50000
54546272	ElDesSec - KWRP	Electrical Design Sec - KWRP	50000
54546900	ElDesSec - NSSew	Electrical Design Sec - NSSew	50000
54547155	ArchStrucSec - MOBMcPav	Architectural/Struc Design Sec - MOBMcPav	50000
54547190	ArchStrucSec - CkCty	Architectural/Struc Design Sec - CkCnty	50000
54547227	ArchStrucSec - CWRP	Architectural/Struc Design Sec - CWRP	50000
54547229	ArchStrucSec - NSWRP	Architectural/Struc Design Sec - NSWRP	50000
54547239	ArchStrucSec - SWRP	Architectural/Struc Design Sec - SWRP	50000
54547251	ArchStrucSec - HPWRP	Architectural/Struc Design Sec - HPWRP	50000
54547259	ArchStrucSec - LWRP	Architectural/Struc Design Sec - LWRP	50000
54547271	ArchStrucSec - EWRP	Architectural/Struc Design Sec - EWRP	50000
54547272	ArchStrucSec - KWRP	Architectural/Struc Design Sec - KWRP	50000
54547800	ArchStrucSec - CalSew	Architectural/Struc Design Sec - CalSew	50000
54547991	ArchStrucSec - Mainstream	Architectural/Struc Design Sec - Mainstream System	50000
54551155	ConAdSec - MOBMcPav	Construction Div Admin Sec - MOBMcPav	50000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
54551190	ConAdSec - CkCty	Construction Div Admin Sec - CkCty	50000
54551229	ConAdSec - NSWRP	Construction Div Admin Sec - NSWRP	50000
54551993	ConAdSec - DesPlainSys	Construction Div Admin Sec - Des Plaines Sys	50000
54551995	ConAdSec - Mainstream	Construction Div Admin Sec - Mainstream	50000
54552155	ConSupSvcsSec - MOBMcPav	Construction Support Services Section - MOBMcPav	50000
54552190	ConSupSvcsSec - CkCty	Construction Support Services Section - CkCty	50000
54553155	ConstrcSouthSec - MOBMcPav	Constrc South Area Sec - MOBMcPav	50000
54553190	ConstrcSouthSec - CkCty	Constrc South Area Sec - CkCty	50000
54553227	ConstrcSouthSec - CWRP	Constrc South Area Sec - CWRP	50000
54553229	ConstrcSouthSec - NSWRP	Constrc South Area Sec - NSWRP	50000
54553239	ConstrcSouthSec - SWRP	Constrc South Area Sec - SWRP	50000
54553285	ConstrcSouthSec - LASMA	Constrc South Area Sec - LASMA	50000
54553520	ConstrcSouthSec - SoBasin	Constrc South Area Sec - SoBasin	50000
54553525	ConstrcSouthSec - ThornRes	Constrc South Area Sec - ThornRes	50000
54553531	ConstrcSouthSec - WilHigRes	Constrc South Area Sec - WilHigRes	50000
54553629	ConstrcSouthSec - RAPS	Constrc South Area Sec - RAPS	50000
54553700	ConstrcSouthSec - StckSew	Constrc South Area Sec - StckSew	50000
54553800	ConstrcSouthSec - CalSew	Constrc South Area Sec - - CalSew	50000
54553900	ConstrcSouthSec - NSSew	Constrc South Area Sec - NSSew	50000
54553991	ConstrcSouthSec - MSSys	Constrc South Area Sec - MSSys	50000
54553992	ConstrcSouthSec - CalSys	Constrc South Area Sec - CalSys	50000
54553993	ConstrcSouthSec - DesSys	Constrc South Area Sec - DesSys	50000
54553995	ConstrcSouthSec - MsSysRes	Constrc South Area Sec - MsSysRes	50000
54553996	ConstrcSouthSec - CalSysRes	Constrc South Area Sec - CalSysRes	50000
54553997	ConstrcSouthSec - OHreRes	Constrc South Area Sec - OHreRes	50000
54554155	ConstrcNorthSec - MOBMcPav	Constrc North and Cntrl Area Sec - MOBMcPav	50000
54554161	ConstrcNorthSec - NDC	Constrc North and Cntrl Area Sec - NDC	50000
54554190	ConstrcNorthSec - CkCty	Constrc North and Cntrl Area Sec - CkCty	50000
54554227	ConstrcNorthSec - CWRP	Constrc North and Cntrl Area Sec - CWRP	50000
54554229	ConstrcNorthSec - NSWRP	Constrc North and Cntrl Area Sec - NSWRP	50000
54554239	ConstrcNorthSec - SWRP	Constrc North and Cntrl Area Sec - SWRP	50000
54554251	ConstrcNorthSec - HPWRP	Constrc North and Cntrl Area Sec - HPWRP	50000
54554259	ConstrcNorthSec - LWRP	Constrc North and Cntrl Area Sec - LWRP	50000
54554271	ConstrcNorthSec - EWRP	Constrc North and Cntrl Area Sec - EWRP	50000
54554272	ConstrcNorthSec - KWRP	Constrc North and Cntrl Area Sec - KWRP	50000
54554285	ConstrcNorthSec - Lawndl	Constrc North and Cntrl Area Sec - Lawndale	50000
54554629	ConstrcNorthSec - RAPS	Constrc North and Cntrl Area Sec - RAPS	50000
54554630	ConstrcNorthSec - NAPS	Constrc North and Cntrl Area Sec - NorAvPS	50000
54554691	ConstrcNorthSec - MStrm	Constrc North and Cntrl Area Sec - Main Stream	50000
54554800	ConstrcNorthSec - CalSew	Constrc North and Cntrl Area Sec - CalSew	50000
54554991	ConstrcNorthSec - MSSys	Constrc North and Cntrl Area Sec - MSSys	50000
54554992	ConstrcNorthSec - CalSys	Constrc North and Cntrl Area Sec - CalSys	50000
54554993	ConstrcNorthSec - DesSys	Constrc North and Cntrl Area Sec - DesSys	50000
54554995	ConstrcNorthSec - MsSysRes	Constrc North and Cntrl Area Sec - MsSysRes	50000
54556151	ElectConstrc - MOB	Electrical Construction Sec - MOB	50000
54556155	ElectConstrc - MOBMcPav	Electrical Construction Sec - MOBMcPav	50000
54556190	ElectConstrc - CkCty	Electrical Construction Sec - CkCty	50000
54556227	ElectConstrc - CWRP	Electrical Construction Sec - CWRP	50000
54556229	ElectConstrc - NSWRP	Electrical Construction Sec - NSWRP	50000
54556239	ElectConstrc - SWRP	Electrical Construction Sec - SWRP	50000
54556251	ElectConstrc - HPWRP	Electrical Construction Sec - HPWRP	50000
54556271	ElectConstrc - EWRP	Electrical Construction Sec - EWRP	50000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
54556272	ElectConstrc - KWRP	Electrical Construction Sec - KWRP	50000
54556285	ElectConstrc - LASMA	Electrical Construction Sec - LASMA	50000
54556529	ElectConstrc - LWRP	Electrical Construction Sec - LWRP	50000
54556530	ElectConstrc - Upper DesPl	Electrical Construction Sec - Upper DesPl	50000
54556621	ElectConstrc - 125thStPS	Electrical Construction Sec - 125thStPS	50000
54556627	ElectConstrc - 95StPS	Electrical Construction Sec - 95StPS	50000
54556629	ElectConstrc - RAPS	Electrical Construction Sec - RAPS	50000
54556691	ElectConstrc - MStrm	Electrical Construction Sec - Main Stream	50000
<b>50000</b>	<b>Engineering Stormwater</b>		
55072151	InfResUn - MOB	Information Resources Unit - MOB	50000
55522155	StormWtrMgtSec - MOBMcPav	Stormwater Management Section - MOBMcPav	50000
55522190	StormWtrMgtSec - CkCty	Stormwater Management Section - Cook County	50000
55522400	SWMgtSec - NBrCRWshd	Storm Wtr Mgt Sec - N Br Chi Riv Wtrshd	50000
55522410	SWMgtSec - LDPTribWshd	Storm Wtr Mgt Sec - Low DP Trib Wtrshd	50000
55522420	SWMgtSec - CalSagWshd	Storm Wtr Mgt Sec - Cal - Sag Chan Wtrshd	50000
55522430	SWMgtSec - LCalRWshd	Storm Wtr Mgt Sec - Little Cal Riv Wtrshd	50000
55522440	SWMgtSec - PopCrWshd	Storm Wtr Mgt Sec - Poplar Creek Wtrshd	50000
55522450	SWMgtSec - USaltCrWshd	Storm Wtr Mgt Sec - Upper Salt Cr Wtrshd	50000
55522460	SWMgtSec - CSAreaCkCty	Storm Wtr Mgt Sec - Comb Sew Area CkCty	50000
55632151	GenDivChanOperUn - MOB	Gen Division Channels Operation Unit - MOB	50000
55634151	Channel Maint Unit	Channel Maintenance Unit	50000
55636190	Boat Ops Unit	Boat Operations Unit	50000
55637190	NSChanIMTCUnit	North Service Area Channel Maintenance Unit	50000
55638190	CalChanIMTCUnit	Calumet Service Area Channel Maintenance Unit	50000
55639190	StkChanIMTCUnit	Stickney Service Area Channel Maintenance Unit	50000
55742190	NSSwr Mtc Unit	North Service Area Sewer Maintenance Unit	50000
55742229	NSSwrMntUn - NSWRP	North Service Area Sewer Maintenance Unit - NSWRP	50000
55795271	EgnGnSrUn - EWRP	Egan WRP Gen Plt Serv Unit - EWRP	50000
55842190	CalSwrMtcUnit	Calumet Service Area Sewer Maintenance Unit	50000
55842227	CalSwrMntUn - CWRP	Calumet Sewer Maintenance Unit - CWRP	50000
55942190	StkSwrMtcUnit	Stickney Service Area Sewer Maintenance Unit	50000
55942239	StkSwrMntUn - SWRP	Stickney Sewer Maintenance Unit - SWRP	50000
55946239	StkChMntUn - SWRP	Stickney Channel Maintenance Unit - SWRP	50000
<b>60000</b>	<b>Maintenance &amp; Operations - All</b>		<b>60000</b>
<b>66000</b>	<b>Maintenance &amp; Operations - General Division</b>		
66601151	M&OExOf - MOB	M&O Executive Office - MOB	66000
66611151	GenDivExOf - MOB	General Division Executive Office - MOB	66000
66611190	GenDivExOf - CkCty	General Division Executive Office - CkCty	66000
66621151	M&OBudMgtAdUn - MOB	Budget Mgmt Ad Unit - MOB	66000
66621227	M&OBudMgtAdUn - CWRP	Budget Mgmt Ad Unit - Calumet	66000
66621229	M&OBudMgtAdUn - NSWRP	Budget Mgmt Ad Unit - North Side	66000
66621239	M&OBudMgtAdUn - SWRP	Budget Mgmt Ad Unit - Stickney	66000
66631151	WatcontAdUn - MOB	Admin Unit - MOB	66000
66632151	ChnOpUn - MOB	Channels OperUnit - MOB	66000
66632190	ChnOpUn - CkCty	Channels OperUnit - CkCty	66000
66632342	ChnOpUn - CRCW	Channels OperUnit - CRCW	66000
66632345	ChnOpUn - ChoRvrN	Channels OperUnit - ChoRvrN	66000
66632346	ChnOpUn - ChoRvrChannel	Channels OperUnit - Chicago River Channel	66000
66632347	ChnOpUn - CentPark	Channels OperUnit - CentPark	66000
66632348	ChnOpUn - CentFount	Channels OperUnit - CentFount	66000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
66632360	ChnOpUn - LPHBdgs	Channels OperUnit - LPHBdgs	66000
66632384	ChnOpUn - LindenBdg	Channels OperUnit - LindenBdg	66000
66632385	ChnOpUn - MapleBdg	Channels OperUnit - MapleBdg	66000
66632389	ChnOpUn - TouhyAveBdg	Channels OperUnit - TouhyAveBdg	66000
66632615	ChnOpUn - CRCWPS	Channels OperUnit - CRCWPS	66000
66632633	ChnOpUn - WilmPS	Channels OperUnit - WilmPS	66000
66632981	ChnOpUn - LPH	Channels OperUnit - LPH	66000
66633151	ChanCntrlUn - MOB	Channel Control Unit - MOB	66000
66633190	TechProjUn - CkCty	Technical Projects Unit - CkCty	66000
66634151	ContPrepUn - MOB	Contract Prep Unit - MOB	66000
66635151	LockPHUn - MOB	Lockport PHUnit - MOB	66000
66635190	LockPHUn - CkCty	Lockport PHUnit - CkCty	66000
66635251	LockPHUn - HPWRP	Lockport PHUnit - HPWRP	66000
66635342	LockPHUn - CRCW	Lockport PHUnit - CRCW	66000
66635347	LockPHUn - CentPark	Lockport PHUnit - CentPark	66000
66635348	LockPHUn - CentFount	Lockport PHUnit - CentFount	66000
66635360	LockPHUn - LPHBdgs	Lockport PHUnit - LPHBdgs	66000
66635380	LockPHUn - NShorChan	Lockport PHUnit - NShorChan	66000
66635384	LockPHUn - LindenBdg	Lockport PHUnit - LindenBdg	66000
66635615	LockPHUn - CRCWPS	Lockport PHUnit - CRCWPS	66000
66635633	LockPHUn - WilmPS	Lockport PHUnit - WilmPS	66000
66635981	LockPHUn - LPH	Lockport PHUnit - LPH	66000
66641151	Tech Admin Unit - MOB	Technical Administration Unit - MOB	66000
66642151	Contract Prep Unit - MOB	Contract Preparation Unit - MOB	66000
66643151	Tech Services Unit - MOB	Technical Services Unit - MOB	66000
66651285	Solids Admin Unit - LASMA	Solids Administration Unit - LASMA	66000
66652227	CALSMA Fld Ops Unit - CWRP	CALSMA Field Operations Unit - CWRP	66000
66652239	CALSMA Fld Ops Unit - SWRP	CALSMA Field Operations Unite - SWRP	66000
66652290	CalSldMgtSec - CalEDry	CALSMA Unit - East Drying Site	66000
66652291	CalSldMgtSec - CalWDry	CALSMA Unit (West Drying Site)	66000
66652292	CalSldMgtSec - CalLag	CALSMA Unit (Cal Lagoons)	66000
66653285	Solids Ops Admin Unit	Solids Operations Administration Unit	66000
66654183	LASMA - CalLab	Stickney LASMA Sec - CalLab	66000
66654186	LASMA - EganLab	Stickney LASMA Sec - EganLab	66000
66654190	LASMA - CkCty	Stickney LASMA - CkCty	66000
66654227	LASMA - CWRP	Stickney LASMA - CWRP	66000
66654229	LASMA - NSWRP	Stickney LASMA Sec - NSWRP	66000
66654239	LASMA - SWRP	Stickney LASMA Sec - SWRP	66000
66654251	LASMA - HPWRP	Stickney LASMA Sec - HPWRP	66000
66654271	LASMA - EWRP	Stickney LASMA - EWRP	66000
66654272	LASMA - KWRP	Stickney LASMA Sec - KWRP	66000
66654282	LASMA - 119SMA	Stickney LASMA Sec - 119SMA	66000
66654283	LASMA - 126SMA	Stickney LASMA Sec - 126SMA	66000
66654284	LASMA - HASMA	Stickney LASMA Sec - HASMA	66000
66654285	LASMA Filed Ops Unit	LASMA Field Operations Unit	66000
66655285	LASMA Support Unit	LASMA Support Unit	66000
66654286	LASMA - Vulcan	Stickney LASMA Sec - Vulcan	66000
66654287	LASMA - Marathon	Stickney LASMA Sec - Marathon	66000
66654288	LASMA - LASMACel	Stickney LASMA Sec - LASMACel	66000
66654290	LASMA - CalEDry	Stickney LASMA Sec - CalEDry	66000
66654291	LASMA - CalWDry	Stickney LASMA Sec - CalWDry	66000
66601151	SiteRemedSec - MOB	Site Remediation Section - MOB	66000
66661151	SiteRemedUn - MOB	Site Remediation Unit - MOB	66000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
<b>67000</b>	<b>Maintenance &amp; Operations - North Service Area</b>		
67710229	NSExOf - NSWRP	NS Executive Office - NSWRP	67000
67710251	NSExOf - HPWRP	NS Executive Office - HPWRP	67000
67710271	NSExOf - EWRP	NS Executive Office - EWRP	67000
67710272	NSExOf - KWRP	NS Executive Office - KWRP	67000
67711229	NSBudUn - NSWRP	NS Budget Control Unit - NSWRP	67000
67715229	NSBranOff - NSWRP	NS Branch Office - NSWRP	67000
67721229	NSPltEgAdUn - NSWRP	NS Plant Engr Admin Unit - NSWRP	67000
67722229	NSMchEngUn - NSWRP	NS Mechanical Eng Unit - NSWRP	67000
67722230	NSMchEngUn - NSSL	NS Mechanical Eng Unit - NS Sludge Line	67000
67722345	NSMchEngUn - ChoRvrN	NS Mechanical Eng Unit - ChoRvrN	67000
67722380	NSMchEngUn - NShorChan	NS Mechanical Eng Unit - NShorChan	67000
67722500	NSMchEngUn - NSDrainBas	NS Mechanical Eng Unit - NSDrainBas	67000
67722501	NSMchEngUn - TechResN	NS Mechanical Eng Unit - TechResN	67000
67722502	NSMchEngUn - MidFkPS	NS Mechanical Eng Unit - Mid Fork PS	67000
67722503	NSMchEngUn - TechResC	NS Mechanical Eng Unit - TechResC	67000
67722504	NSMchEngUn - TechResS	NS Mechanical Eng Unit - TechResS	67000
67722505	NSMchEngUn - DeerfieldRes	NS Mechanical Eng Unit - DeerfieldRes	67000
67722624	NSMchEngUn - Evan Ps	NS Mechanical Eng Unit - Evan Ps	67000
67722628	NSMchEngUn - N BrchPS	NS Mechanical Eng Unit - N BrchPS	67000
67722633	NSMchEngUn - WilmPS	NS Mechanical Eng Unit - WilmPS	67000
67722634	NSMchEngUn - WellAvePS	NS Mechanical Eng Unit - WellAvePS	67000
67722642	NSMchEngUn - WaltPS	NS Mechanical Eng Unit - WaltPS	67000
67722654	NSMchEngUn - RandPS	NS Mechanical Eng Unit - RandPS	67000
67722900	NSMchEngUn - NSSew	NS Mechanical Eng Unit - NSSew	67000
67722991	NSMchEngUn - MSSys	NS Mechanical Eng Unit - MSSys	67000
67723190	NSEIEngUn - CkCty	NS Mechanical Eng Unit - CkCty	67000
67723229	NSEIEngUn - NSWRP	NS Electrical Eng Unit - NSWRP	67000
67723230	NSEIEngUn - NSSL	NS Electrical Eng Unit - NS Sludge Line	67000
67723345	NSEIEngUn - ChoRvrN	NS Electrical Eng Unit - ChoRvrN	67000
67723380	NSEIEngUn - NShorChan	NS Electrical Eng Unit - NShorChan	67000
67723500	NSEIEngUn - NSDrainBas	NS Electrical Eng Unit - NSDrainBas	67000
67723501	NSEIEngUn - TechResN	NS Electrical Eng Unit - TechResN	67000
67723502	NSEIEngUn - MidForkRes	NS Electrical Eng Unit - MidForkRes	67000
67723503	NSEIEngUn - TechResC	NS Electrical Eng Unit - TechResC	67000
67723504	NSEIEngUn - TechResS	NS Electrical Eng Unit - TechResS	67000
67723505	NSEIEngUn - DeerfieldRes	NS Electrical Eng Unit - DeerfieldRes	67000
67723624	NSEIEngUn - Evan PS	NS Electrical Eng Unit - Evan PS	67000
67723628	NSEIEngUn - N BrchPS	NS Electrical Eng Unit - N BrchPS	67000
67723633	NSEIEngUn - WilmPS	NS Electrical Eng Unit - WilmPS	67000
67723634	NSEIEngUn - WellAvePS	NS Electrical Eng Unit - WellAvePS	67000
67723642	NSEIEngUn - WaltPS	NS Electrical Eng Unit - WaltPS	67000
67723654	NSEIEngUn - RandPS	NS Electrical Eng Unit - RandPS	67000
67723991	NSEIEngUn - MSSys	NS Electrical Eng Unit - MSSys	67000
67724229	NSMntUn - NSWRP	NS Maint Unit - NSWRP	67000
67724628	NSMntUn - N BrchPS	NS Maint Unit - N BrchPS	67000
67731229	NSPltOpAdUn - NSWRP	NS Plnt OperAdmin Unit - NSWRP	67000
67731230	NSPltOpAdUn - NSSL	NS Plnt OperAdmin Unit - NS Sludge Line	67000
67731345	NSPltOpAdUn - ChoRvrN	NS Plnt OperAdmin Unit - ChoRvrN	67000
67731380	NSPltOpAdUn - NShorChan	NS Plnt OperAdmin Unit - NShorChan	67000
67731501	NSPltOpAdUn - TechResN	NS Plnt OperAdmin Unit - TechResN	67000
67731502	NSPltOpAdUn - MidFkPS	NS Plnt OperAdmin Unit - MidFkPS	67000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
67731504	NSPltOpAdUn - TechResS	NS Plnt OperAdmin Unit - TechResS	67000
67731505	NSPltOpAdUn - DeerfieldRes	NS Plnt OperAdmin Unit - DeerfieldRes	67000
67731624	NSPltOpAdUn - Evan Ps	NS Plnt OperAdmin Unit - Evan Ps	67000
67731628	NSPltOpAdUn - N BrchPS	NS Plnt OperAdmin Unit - N BrchPS	67000
67731633	NSPltOpAdUn - WilmPS	NS Plnt OperAdmin Unit - WilmPS	67000
67731634	NSPltOpAdUn - WellAvePS	NS Plnt OperAdmin Unit - WellAvePS	67000
67731642	NSPltOpAdUn - WaltPS	NS Plnt OperAdmin Unit - WaltPS	67000
67731654	NSPltOpAdUn - RandPS	NS Plnt OperAdmin Unit - RandPS	67000
67732229	NSTrtOpUn - NSWRP	NS Treatment Oper Unit - NSWRP	67000
67734229	NSMchOpUn - NSWRP	NS Mechanical Oper Unit - NSWRP	67000
67741229	NSGnSrAdUn - NSWRP	NS Gen Plnt Ser Admin Unit - NSWRP	67000
67742229	NSSwMntUn - NSWRP	NS Sewer Maint Unit - NSWRP	67000
67742380	NSSwMntUn - NShorChan	NS Sewer Maint Unit - NShorChan	67000
67742642	NSSwMntUn - WaltPS	NS Sewer Maint Unit - WaltPS	67000
67742900	NSSwMntUn - NSSew	NS Sewer Maint Unit - NSSew	67000
67742991	NSSwMntUn - MnstrmSys	NS Sewer Maint Unit - MnstrmSys	67000
67742994	NSSwMntUn - UPDesSw	NS Sewer Maint Unit - UPDesSw	67000
67743190	NSBldGdUn - CkCty	NS Buildings & Grounds Unit - CkCty	67000
67743229	NSBldGdUn - NSWRP	NS Buildings & Grounds Unit - NSWRP	67000
67743345	NSBldGdUn - ChoRvrN	NS Buildings & Grounds Unit - ChoRvrN	67000
67743501	NSBldGdUn - TechResN	NS Buildings & Grounds Unit - TechResN	67000
67743502	NSBldGdUn - MidForkRes	NS Buildings & Grounds Unit - MidForkRes	67000
67743503	NSBldGdUn - TechResC	NS Buildings & Grounds Unit - TechResC	67000
67743504	NSBldGdUn - TechResS	NS Buildings & Grounds Unit - TechResS	67000
67743505	NSBldGdUn - DeerfieldRes	NS Buildings & Grounds Unit - DeerfieldRes	67000
67743624	NSBldGdUn - Evan Ps	NS Buildings & Grounds Unit - Evan Ps	67000
67743628	NSBldGdUn - N BrchPS	NS Buildings & Grounds Unit - N BrchPS	67000
67743633	NSBldGdUn - WilmPS	NS Buildings & Grounds Unit - WilmPS	67000
67743634	NSBldGdUn - WellAvePS	NS Buildings & Grounds Unit - WellAvePS	67000
67743642	NSBldGdUn - WaltPS	NS Buildings & Grounds Unit - WaltPS	67000
67751251	HPkAdUn - HPWRP	Han Park Admin Unit - HPWRP	67000
67751274	HPkAdUn - FoxWRD	Han Park Admin Unit - FoxWRD	67000
67753251	HPkOpUn - HPWRP	Han Park Oper Unit - HPWRP	67000
67753900	HPkOpUn - NSSew	Han Park Oper Unit - NSSew	67000
67754251	HPkMntUn - HPWRP	Han Park Maint Unit - HPWRP	67000
67754638	HPkMntUn - BartPS	Han Park Maint Unit - BartPS	67000
67755251	HPkGnSrUn - HPWRP	Han ParkGen Plant ServUnit - HPWRP	67000
67755550	HPkGnSrUn - Upper DuPage	Han ParkGen Plant ServUnit - Upper DuPage River Basin	67000
67755560	HPkGnSrUn - Poplar Creek Bas	Han ParkGen Plant ServUnit - Poplar Creek Basin	67000
67764229	NSMntSec - NSWRP	NS Area Maint Unit - NSWRP	67000
67764251	NSMntSec - HPWRP	NS Area Maint Unit - HPWRP	67000
67764271	NSMntSec - EWRP	NS Area Maint Unit - EWRP	67000
67764272	NSMntSec - KWRP	NS Area Maint Unit - KWRP	67000
67781272	KirieAdUn - KWRP	Kirie WRP Admin Unit - KWRP	67000
67781537	KirieAdUn - KirieRes	Kirie WRP Admin Unit - KirieRes	67000
67781994	KirieAdUn - UPDesSw	Kirie WRP Admin Unit - UPDesSw	67000
67781997	KirieAdUn - OHareRes	Kirie WRP Admin Unit - OHareRes	67000
67783272	KirieOpUn - KWRP	Kirie WRP Oper Unit - KWRP	67000
67783537	KirieOpUn - KirieRes	Kirie WRP Oper Unit - KirieRes	67000
67783900	KirieOpUn - NSSew	Kirie WRP Oper Unit - NSSew	67000
67783994	KirieOpUn - UPDesSw	Kirie WRP Oper Unit - UPDesSw	67000
67784272	KirieMntUn - KWRP	Kirie WRP Maint Unit - KWRP	67000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
67784530	KirieMntUn - UpperDPRi	Kirie WRP Maint Unit - Upper DP RiverBasin	67000
67784532	KirieMntUn - BuffCrkRes	Kirie WRP Maint Unit - Buffalo Creek Res	67000
67784537	KirieMntUn - KirieRes	Kirie WRP Maint Unit - KirieRes	67000
67784994	KirieMntUn - UPDesSw	Kirie WRP Maint Unit - UPDesSw	67000
67784997	KirieMntUn - OHreRes	Kirie WRP Maint Unit - OHreRes	67000
67785272	KirieGnSrUn - KWRP	Kirie WRP Gen Plant Serv Unit - KWRP	67000
67785537	KirieGnSrUn - KirieRes	Kirie WRP Gen Plant Serv Unit - KirieRes	67000
67785994	KirieGnSrUn - UPDesSw	Kirie WRP Gen Plant Serv Unit - UPDesSw	67000
67785997	KirieGnSrUn - OHreRes	Kirie WRP Gen Plant Serv Unit - OHreRes	67000
67791271	EgnAdUn - EWRP	Egan WRP Admin Unit - EWRP	67000
67793186	EgnOpUn - EganLab	Egan WRP Oper Unit - EganLab	67000
67793271	EgnOpUn - EWRP	Egan WRP Oper Unit - EWRP	67000
67793544	EgnOpUn - SlcCrk5Res	Egan WRP Oper Unit - SlcCrk5Res	67000
67793545	EgnOpUn - SlcCrk6Res	Egan WRP Oper Unit - SlcCrk6Res	67000
67794271	EgnMntUn - EWRP	Egan WRP Maint Unit - EWRP	67000
67794544	EgnMntUn - SlcCrk5Res	Egan WRP Maint Unit - SlcCrk5Res	67000
67794545	EgnMntUn - SlcCrk6es	Egan WRP Maint Unit - SlcCrk6es	67000
67795271	EgnGnSrUn - EWRP	Egan WRP Gen Plt Serv Unit - EWRP	67000
67795544	EgnGnSrUn - SlcCrk5es	Egan WRP Gen Plt Serv Unit - SlcCrk5es	67000
67795545	EgnGnSrUn - SlcCrk6Res	Egan WRP Gen Plt Serv Unit - SlcCrk6Res	67000
<b>68000</b>	<b>Maintenance &amp; Operations - Calumet Service Area</b>		
68810227	CalExOf - CWRP	Calumet Executive Office - CWRP	68000
68811227	CWRPAdminBudgetCntUn - CWRP	Calumet Administrative and Budget Control Unit - CWRP	68000
68821227	CalPIEngAdUn - CWRP	Cal Plant Engr Admin Unit - CWRP	68000
68822227	CalMchEngUn - CWRP	Cal Mechanical Eng Unit - CWRP	68000
68822239	CalMchEngUn - SWRP	Cal Mechanical Eng Unit - SWRP	68000
68822259	CalMchEngUn - LWRP	Cal Mechanical Eng Unit - LWRP	68000
68822390	CalMchEngUn - Cal - Sag	Cal Mechanical Eng Unit - Cal - Sag	68000
68822521	CalMchEngUn - CalUnion	Cal Mechanical Eng Unit - CalUnion	68000
68822522	CalMchEngUn - MelvnRes	Cal Mechanical Eng Unit - MelvnRes	68000
68822621	CalMchEngUn - 125StPS	Cal Mechanical Eng Unit - 125StPS	68000
68822627	CalMchEngUn - 95thstPS	Cal Mechanical Eng Unit - 95thstPS	68000
68822635	CalMchEngUn - E.MarkPS	Cal Mechanical Eng Unit - E.MarkPS	68000
68822640	CalMchEngUn - 122stPS	Cal Mechanical Eng Unit - 122stPS	68000
68822653	CalMchEngUn - 18E PS	Cal Mechanical Eng Unit - 18E PS	68000
68822697	CalMchEngUn - CalDwtPS	Cal Mechanical Eng Unit - CalDwtPS	68000
68823190	CalElEngUn - CkCty	Cal Electrical Eng Unit - CkCty	68000
68823227	CalElEngUn - CWRP	Cal Electrical Eng Unit - CWRP	68000
68823259	CalElEngUn - LWRP	Cal Electrical Eng Unit - LWRP	68000
68823390	CalElEngUn - Cal - Sag	Cal Electrical Eng Unit - Cal - Sag	68000
68823521	CalElEngUn - CalUnion	Cal Electrical Eng Unit - CalUnion	68000
68823522	CalElEngUn - MelvnRes	Cal Electrical Eng Unit - MelvnRes	68000
68823524	CalElEngUn - LynwdRes	Cal Electrical Eng Unit - LynwdRes	68000
68823525	CalElEngUn - ThornRes	Cal Electrical Eng Unit - ThornRes	68000
68823526	CalElEngUn - MrkHarRes	Cal Electrical Eng Unit - MrkHarRes	68000
68823527	CalElEngUn - TinPkRes	Cal Electrical Eng Unit - TinPkRes	68000
68823621	CalElEngUn - 125StPS	Cal Electrical Eng Unit - 125StPS	68000
68823627	CalElEngUn - 95thstPS	Cal Electrical Eng Unit - 95thstPS	68000
68823635	CalElEngUn - E.MarkPS	Cal Electrical Eng Unit - E.MarkPS	68000
68823640	CalElEngUn - 122stPS	Cal Electrical Eng Unit - 122stPS	68000
68823641	CalElEngUn - ThornPS	Cal Electrical Eng Unit - ThornPS	68000
68823649	CalElEngUn - Alsip PS	Cal Electrical Eng Unit - Alsip PS	68000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
68823650	CalElEngUn - Palos Pk	Cal Electrical Eng Unit - Palos Pk PS	68000
68823651	CalElEngUn - PlsHlsPS	Cal Electrical Eng Unit - PlsHlsPS	68000
68823653	CalElEngUn - 18E PS	Cal Electrical Eng Unit - 18E PS	68000
68823697	CalElEngUn - CalDwtPS	Cal Electrical Eng Unit - CalDwtPS	68000
68823800	CalElEngUn - CalSew	Cal Electrical Eng Unit - CalSew	68000
68823992	CalElEngUn - CalSys	Cal Electrical Eng Unit - CalSys	68000
68824199	CalMntUn - II Gen	Cal Maintenance Unit - II Gen	68000
68824227	CalMntUn - CWRP	Cal Maintenance Unit - CWRP	68000
68824229	CalMntUn - NSWRP	Cal Maintenance Unit - NSWRP	68000
68824239	CalMntUn - SWRP	Cal Maintenance Unit - SWRP	68000
68824259	CalMntUn - LWRP	Cal Maintenance Unit - LWRP	68000
68824290	CalMntUn - CalEDry	Cal Maintenance Unit - CalEDry	68000
68824360	CalMntUn - LPHBdgs	Cal Maintenance Unit - LPHBdgs	68000
68824390	CalMntUn - Cal - Sag	Cal Maintenance Unit - Cal - Sag	68000
68824521	CalMntUn - CalUnion	Cal Maintenance Unit - CalUnion	68000
68824522	CalMntUn - MelvnRes	Cal Maintenance Unit - MelvnRes	68000
68824524	CalMntUn - LynwdRes	Cal Maintenance Unit - LynwdRes	68000
68824526	CalMntUn - MrkHarRes	Cal Maintenance Unit - MrkHarRes	68000
68824527	CalMntUn - TinPkRes	Cal Maintenance Unit - TinPkRes	68000
68824621	CalMntUn - 125StPS	Cal Maintenance Unit - 125StPS	68000
68824627	CalMntUn - 95thstPS	Cal Maintenance Unit - 95thstPS	68000
68824635	CalMntUn - E.MarkPS	Cal Maintenance Unit - E.MarkPS	68000
68824640	CalMntUn - 122stPS	Cal Maintenance Unit - 122stPS	68000
68824641	CalMntUn - ThornPS	Cal Maintenance Unit - ThornPS	68000
68824651	CalMntUn - PlsHlsPS	Cal Maintenance Unit - PlsHlsPS	68000
68824653	CalMntUn - 18E PS	Cal Maintenance Unit - 18E PS	68000
68824692	CalMntUn - CalOBWkPS	Cal Maintenance Unit - Cal OB Wk PS	68000
68824697	CalMntUn - CalDwPS	Cal Maintenance Unit - Cal Dw PS	68000
68824800	CalMntUn - CalSew	Cal Maintenance Unit - CalSew	68000
68831227	CalOpAdUn - CWRP	Cal Operations Admin Unit - CWRP	68000
68831259	CalOpAdUn - LWRP	Cal Operations Admin Unit - LWRP	68000
68831621	CalOpAdUn - 125StPS	Cal Operations Admin Unit - 125StPS	68000
68831627	CalOpAdUn - 95thstPS	Cal Operations Admin Unit - 95thstPS	68000
68831640	CalOpAdUn - 122stPS	Cal Operations Admin Unit - 122stPS	68000
68831697	CalOpAdUn - CalDwPS	Cal Operations Admin Unit - Cal Dw PS	68000
68832189	CalTrtOpUn - FC	Cal Treatment Oper Unit - FC	68000
68832227	CalTrtOpUn - CWRP	Cal Treatment Oper Unit - CWRP	68000
68832239	CalTrtOpUn - SWRP	Cal Treatment Oper Unit - SWRP	68000
68832259	CalTrtOpUn - LWRP	Cal Treatment Oper Unit - LWRP	68000
68832800	CalTrtOpUn - CalSew	Cal Treatment Oper Unit - CalSew	68000
68834227	CalMchOpUn - CWRP	Cal Mechanical Oper Unit - CWRP	68000
68834239	CalMchOpUn - SWRP	Cal Mechanical Oper Unit - SWRP	68000
68834621	CalMchOpUn - 125StPS	Cal Mechanical Oper Unit - 125StPS	68000
68834627	CalMchOpUn - 95thstPS	Cal Mechanical Oper Unit - 95thstPS	68000
68834640	CalMchOpUn - 122stPS	Cal Mechanical Oper Unit - 122stPS	68000
68834800	CalMchOpUn - CalSew	Cal Mechanical Oper Unit - CalSew	68000
68839227	LemontOpUn - CWRP	Lemont Oper Unit - CWRP	68000
68839239	LemontOpUn - SWRP	Lemont Oper Unit - SWRP	68000
68839259	LemontOpUn - LWRP	Lemont Oper Unit - LWRP	68000
68841227	CalGnSrAdUn - CWRP	Cal Gen Plnt Serv Admin Unit - CWRP	68000
68842190	CalSwMntUn - CkCty	Cal Sewer Maint Unit - CkCty	68000
68842227	CalSwMntUn - CWRP	Cal Sewer Maint Unit - CWRP	68000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
68842229	CalSwMntUn - NSWRP	Cal Sewer Maint Unit - NSWRP	68000
68842239	CalSwMntUn - SWRP	Cal Sewer Maint Unit - SWRP	68000
68842390	CalSwMntUn - Cal - Sag	Cal Sewer Maint Unit - Cal - Sag	68000
68842521	CalSwMntUn - CalUnion	Cal Sewer Maint Unit - CalUnion	68000
68842620	CalSwMntUn - BurnhamPS	Cal Sewer Maint Unit - BurnhamPS	68000
68842621	CalSwMntUn - 125StPS	Cal Sewer Maint Unit - 125StPS	68000
68842623	CalSwMntUn - CalCtyPS	Cal Sewer Maint Unit - CalCtyPS	68000
68842697	CalSwMntUn - CWRPDewPS	Cal Sewer Maint Unit - CWRPDewPS	68000
68843227	CalBldGrdUn - CWRP	Cal Buildings & Grounds Unit - CWRP	68000
68843239	CalBldGrdUn - SWRP	Cal Buildings & Grounds Unit - SWRP	68000
68843259	CalBldGrdUn - LWRP	Cal Buildings & Grounds Unit - LWRP	68000
68843290	CalBldGrdUn - CalEDry	Cal Buildings & Grounds Unit - CalEDry	68000
68843291	CalBldGrdUn - CalWDry	Cal Buildings & Grounds Unit - CalWDry	68000
68843390	CalBldGrdUn - Cal - Sag	Cal Buildings & Grounds Unit - Cal - Sag	68000
68843621	CalBldGrdUn - 125StPS	Cal Buildings & Grounds Unit - 125StPS	68000
68843640	CalBldGrdUn - 122StPS	Cal Buildings & Grounds Unit - 122StPS	68000
68844189	Fulton Cty Farm Ops	Fulton County Farm Operations	68000
68891190	FCBrAdUn - CkCty	Land Rec Admin Unit - CkCty	68000
<b>69000</b>	<b>Maintenance &amp; Operations - Stickney Service Area</b>		
69910190	StckExOf - CkCty	Stickney Executive Office - CkCty	69000
69910239	StckExOf - SWRP	Stickney Executive Office - SWRP	69000
69911239	StckBudUn - SWRP	Stickney Budget Control Unit - SWRP	69000
69921239	StckPIEgAdUn - SWRP	Stickney Plnt Engr Admin Unit - SWRP	69000
69921691	StckPIEgAdUn - MSResPS	Stickney Plnt Engr Admin Unit - MSResPS	69000
69922221	StckMchEngUn - WSWRP	Stickney Mechanical Eng Unit - WSWRP	69000
69922239	StckMchEngUn - SWRP	Stickney Mechanical Eng Unit - SWRP	69000
69922282	StckMchEngUn - 119SMA	Stickney Mechanical Eng Unit - 119 SMA	69000
69922283	StckMchEngUn - 126SMA	Stickney Mechancial Eng Unit - 126 SMA	69000
69922284	StckMchEngUn - HASMA	Stickney Mechanical Eng Unit - HASMA	69000
69922285	StckMchEngUn - LASMA	Stickney Mechanical Eng Unit - LASMA	69000
69922629	StckMchEngUn - RAPS	Stickney Mechanical Eng Unit - RAPS	69000
69922691	StckMchEngUn - MSResPS	Stickney Mechanical Eng Unit - MSResPS	69000
69923151	StckEIEngUn - MOB	StickneyElectrical Eng Unit - MOB	69000
69923180	StckEIEngUn - LuHngCmp	StickneyElectrical Eng Unit - Lu Hing Complex	69000
69923190	StckEIEngUn - CkCty	StickneyElectrical Eng Unit - CkCty	69000
69923221	StckEIEngUn - WSWRP	StickneyElectrical Eng Unit - WSWRP	69000
69923227	StckEIEngUn - CWRP	StickneyElectrical Eng Unit - CWRP	69000
69923229	StckEIEngUn - NSWRP	StickneyElectrical Eng Unit - NSWRP	69000
69923239	StckEIEngUn - SWRP	StickneyElectrical Eng Unit - SWRP	69000
69923284	StckEIEngUn - HASMA	StickneyElectrical Eng Unit - HASMA	69000
69923285	StckEIEngUn - LASMA	StickneyElectrical Eng Unit - LASMA	69000
69923348	StckEIEngUn - CentFoun	StickneyElectrical Eng Unit - CentFount	69000
69923360	StckEIEngUn - LPHBdgs	StickneyElectrical Eng Unit - LPHBdgs	69000
69923621	StckEIEngUn - 125StPS	StickneyElectrical Eng Unit - 125StPS	69000
69923629	StckEIEngUn - RAPS	StickneyElectrical Eng Unit - RAPS	69000
69923630	StckEIEngUn - NorAvPS	StickneyElectrical Eng Unit - North Avauue PS	69000
69923691	StckEIEngUn - MSResPS	StickneyElectrical Eng Unit - MSResPS	69000
69923991	StckEIEngUn - MSSys	StickneyElectrical Eng Unit - MSSys	69000
69924151	StckMntUn - MOB	Stickney Maint Unit - MOB	69000
69924155	StckMntUn - MOBMcPav	Stickney Maint Unit - MOBMcPav	69000
69924180	StckMntUn - LuHngCmp	Stickney Maint Unit - Lu Hing Complex	69000
69924186	StckMntUn - EganLab	Stickney Maint Unit - EganLab	69000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
69924190	StckMntUn - CkCty	Stickney Maint Unit - CkCty	69000
69924221	StckMntUn - WSWRP	Stickney Maint Unit - WSWRP	69000
69924227	StckMntUn - CWRP	Stickney Maint Unit - CWRP	69000
69924229	StckMntUn - NSWRP	Stickney Maint Unit - NSWRP	69000
69924239	StckMntUn - SWRP	Stickney Maint Unit - SWRP	69000
69924271	StckMntUn - EWRP	Stickney Maint Unit - EWRP	69000
69924282	StckMntUn - 119SMA	Stickney Maint Unit - 119SMA	69000
69924283	StckMntUn - 126SMA	Stickney Maint Unit - 126SMA	69000
69924284	StckMntUn - HASMA	Stickney Maint Unit - HASMA	69000
69924285	StckMntUn - LASMA	Stickney Maint Unit - LASMA	69000
69924286	StckMntUn - Vulcan	Stickney Maint Unit - Vulcan	69000
69924287	StckMntUn - Marathon	Stickney Maint Unit - Marathon	69000
69924288	StckMntUn - LASMACel	Stickney Maint Unit - LASMACel	69000
69924342	StckMntUn - CRCW	Stickney Maint Unit - CRCW	69000
69924348	StckMntUn - CentFntn	Stickney Maint Unit - Centennial Fountain	69000
69924350	StckMntUn - MainCh	Stickney Maint Unit - MainCh	69000
69924360	StckMntUn - LPHBdgs	Stickney Maint Unit - LPHBdgs	69000
69924513	StckMntUn - NlakeRes	Stickney Maint Unit - NlakeRes	69000
69924516	StckMntUn - SilCrkRes	Stickney Maint Unit - SilCrkRes	69000
69924625	StckMntUn - McCkPS	Stickney Maint Unit - McCkPS	69000
69924629	StckMntUn - RAPS	Stickney Maint Unit - RAPS	69000
69924630	StckMntUn - NorAvPs	Stickney Maint Unit - NorAvPs	69000
69924631	StckMntUn - WestchPS	Stickney Maint Unit - WestchPS	69000
69924632	StckMntUn - WSpgsPS	Stickney Maint Unit - WSpgsPS	69000
69924691	StckMntUn - MSResPS	Stickney Maint Unit - MSResPS	69000
69924700	StckMntUn - StckSew	Stickney Maint Unit - StckSew	69000
69924900	StckMntUn - NSSew	Stickney Maint Unit - NSSew	69000
69924981	StckMntUn - LPH	Stickney Maint Unit - LPH	69000
69924991	StckMntUn - MSSys	Stickney Maint Unit - MSSys	69000
69924993	StckMntUn - DesSys	Stickney Plng Estmtng Schdlnng Un - DesSys	69000
69931239	StckPlOpAdUn - SWRP	Stickney Plant Oper Admin Unit - SWRP	69000
69932151	StckTrOpUn - MOB	Stickney Treatment Oper Unit - MOB	69000
69932190	StckTrOpUn - CkCty	Stickney Treatment Oper Unit - CkCty	69000
69932221	StckTrOpUn - WSWRP	Stickney Treatment Oper Unit - WSWRP	69000
69932230	StckTrOpUn - NSSldLine	Stickney Treatment Oper Unit - NSSldLine	69000
69932239	StckTrOpUn - SWRP	Stickney Treatment Oper Unit - SWRP	69000
69932285	StckTrOpUn - LASMA	Stickney Treatment Oper Unit - LASMA	69000
69932629	StckTrOpUn - RAPS	Stickney Treatment Oper Unit - RAPS	69000
69932691	StckTrOpUn - MSResPS	Stickney Treatment Oper Unit - MSResPS	69000
69934151	StckMchOpUn - MOB	Stickney Mechanical Oper Unit - MOB	69000
69934155	StckMchOpUn - MOBMcPav	Stickney Mechanical Oper Unit - MOBMcPav	69000
69934190	StckMchOpUn - CkCty	Stickney Mechanical Oper Unit - CkCty	69000
69934221	StckMchOpUn - WSWRP	Stickney Mechanical Oper Unit - WSWRP	69000
69934239	StckMchOpUn - SWRP	Stickney Mechanical Oper Unit - SWRP	69000
69934285	StckMchOpUn - LASMA	Stickney Mechanical Oper Unit - LASMA	69000
69934342	StckMchOpUn - CRCW	Stickney Mechanical Oper Unit - CRCW	69000
69934629	StckMchOpUn - RAPS	Stickney Mechanical Oper Unit - RAPS	69000
69934691	StckMchOpUn - MSResPS	Stickney Mechanical Oper Unit - MSResPS	69000
69941239	StckGnSrAdUn - SWRP	Stickney Gen Plt Serv Adm Unit - SWRP	69000
69941350	StckGnSrAdUn - MainCH	Stickney Gen Plt Serv Adm Unit - MainCH	69000
69942221	StckSwMtUn - WSWRP	Stickney Sewer Maint Unit - WSWRP	69000
69942239	StckSwMtUn - SWRP	Stickney Sewer Maint Unit - SWRP	69000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
69942285	StckSwMtUn - LASMA	Stickney Sewer Maint Unit - LASMA	69000
69942350	StckSwMtUn - MainCh	Stickney Sewer Maint Unit - MainCh	69000
69942513	StckSwMtUn - NlakeRes	Stickney Sewer Maint Unit - NlakeRes	69000
69942516	StckSwMtUn - SilCrkRes	Stickney Sewer Maint Unit - SilCrkRes	69000
69942625	StckSwMtUn - McCook PS	Stickney Sewer Maint Unit - McCook PS	69000
69942630	StckSwMtUn - NorAvPs	Stickney Sewer Maint Unit - NorAvPs	69000
69942631	StckSwMtUn - WestchPS	Stickney Sewer Maint Unit - WestchPS	69000
69942637	StckSwMtUn - WillSpgsPS	Stickney Sewer Maint Unit - WillSpgsPS	69000
69942691	StckSwMtUn - MainstrmT	Stickney Sewer Maint Unit - Mainstream Tunnel	69000
69942700	StckSwMtUn - StckSew	Stickney Sewer Maint Unit - StckSew	69000
69942800	StckSwMtUn - CalSew	Stickney Sewer Maint Unit - CalSew	69000
69942900	StckSwMtUn - NSSew	Stickney Sewer Maint Unit - NSSew	69000
69942940	StckSwMtUn - UpDesSew	Stickney Sewer Maint Unit - UpDesSew	69000
69942991	StckSwMtUn - MSSys	Stickney Sewer Maint Unit - MSSys	69000
69942992	StckSwMtUn - CalSys	Stickney Sewer Maint Unit - CalSys	69000
69942993	StckSwMtUn - DesSys	Stickney Sewer Maint Unit - DesSys	69000
69942994	StckSwMtUn - UPDesSw	Stickney Sewer Maint Unit - UPDesSw	69000
69943151	StckSwMtUn - MOB	Stickney Sewer Maint Unit - MOB	69000
69943180	StckBldGdUn - LuHngCmp	Stickney Build & Grounds Unit - Lu Hing Complex	69000
69943190	StckBldGdUn - CkCty	Stickney Build & Grounds Unit - CkCty	69000
69943221	StckBldGdUn - WSWRP	Stickney Build & Grounds Unit - WSWRP	69000
69943229	StckBldGdUn - NSWRP	Stickney Build & Grounds Unit - NSWRP	69000
69943239	StckBldGdUn - SWRP	Stickney Build & Grounds Unit - SWRP	69000
69943282	StckBldGdUn - 119SMA	Stickney Build & Grounds Unit - 119SMA	69000
69943283	StckBldGdUn - 126SMA	Stickney Build & Grounds Unit - 126SMA	69000
69943284	StckBldGdUn - HASMA	Stickney Build & Grounds Unit - HASMA	69000
69943285	StckBldGdUn - LASMA	Stickney Build & Grounds Unit - LASMA	69000
69943286	StckBldGdUn - Vulcan	Stickney Build & Grounds Unit - Vulcan	69000
69943287	StckBldGdUn - Marathon	Stickney Build & Grounds Unit - Marathon	69000
69943288	StckBldGdUn - LASMACel	Stickney Build & Grounds Unit - LASMACel	69000
69943348	StckBldGdUn - CentFtn	Stickney Build & Grounds Unit - CentFtn	69000
69943360	StckBldGdUn - LPHBdgs	Stickney Build & Grounds Unit - LPHBdgs	69000
69943516	StckBldGdUn - SilCrkRes	Stickney Build & Grounds Unit - SilCrkRes	69000
69943629	StckBldGdUn - RAPS	Stickney Build & Grounds Unit - RAPS	69000
69943691	StckBldGdUn - MSResPS	Stickney Build & Grounds Unit - MSResPS	69000
69943993	StckBldGdUn - DesSys	Stickney Build & Grounds Unit - DesSys	69000
69945239	StckRIRdUn - SWRP	Stickney Railroad Unit - SWRP	69000
69945284	StckRIRdUn - HASMA	Stickney Railroad Unit - HASMA	69000
69945285	StckRIRdUn - LASMA	Stickney Railroad Unit - LASMA	69000
69945286	StckRIRdUn - Vulcan	Stickney Railroad Unit - Vulcan	69000
69946190	StckChMtUn - CkCty	Stickney Channel Maint Unit - CkCty	69000
69946221	StckChMtUn - WSWRP	Stickney Channel Maint Unit - WSWRP	69000
69946239	StckChMtUn - SWRP	Stickney Channel Maint Unit - SWRP	69000
69946340	StckChMtUn - CgoRvrM&S	Stickney Channel Maint Unit - CgoRvrM&S	69000
69946342	StckChMtUn - CRCW	Stickney Channel Maint Unit - CRCW	69000
69946345	StckChMtUn - ChoRvrN	Stickney Channel Maint Unit - ChoRvrN	69000
<b>90000</b>	<b>Reserve Claim</b>		
90111000	ResCImBOC - MOB	ResCImBOC - MOB	30000
90115000	ResCImGA - MOB	ResCImGA - MOB	30000
90116000	ResCImM&R - MOB	ResCImM&R - MOB	30000
90120000	ResCImPrch - MOB	ResCImPrch - MOB	30000
90125000	ResCImPers - MOB	ResCImPers - MOB	30000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
90127000	ResClimIT - MOB	ResClimIT - MOB	30000
90130000	ResClimLaw - MOB	ResClimLaw - MOB	30000
90140000	ResClimFin - MOB	ResClimFin - MOB	30000
90150000	ResClimEng - MOB	ResClimEng - MOB	30000
90166000	ResClimM&O Gen - MOB	ResClimM&O Gen - MOB	30000
90167000	ResClimM&O NS - MOB	ResClimM&O NS - MOB	30000
90168000	ResClimM&O CAL - MOB	ResClimM&O CAL - MOB	30000
90169000	ResClimM&OStick - MOB	ResClimM&O Stick - MOB	30000

**FINANCE DEPARTMENT CHART OF ACCOUNTS**

**I. Description of Fund and Account Group Structure**

The District's accounts are classified into several funds. The funds and the sub - funds of the District are described below.

**Corporate Fund** - Established to account for an annual property tax levy and certain other revenues, which are to be used for the operation and payment of general expenditures of the District not specifically chargeable to other funds.

**Fund Number Sub - Fund**

- 101 101 - Regular
- 102 - Unpaid Bills Appropriation
- 104 - Refund
- 105 - Bid Deposits

**Construction Fund** - Established to account for the annual tax levy and certain other revenues to be used for the acquisition of long - term assets used in principal functions of the District. Beginning in 1970, the authority to levy taxes for construction purposes was suspended and reinstated in 1984.

**Fund Number Sub - Fund**

- 201 201 - Regular
- 202 - Unpaid Bills Appropriation

**Bond Redemption and Interest Funds** - Established to account for annual tax levies and certain other revenues which are used for the payment of interest and redemption of specific bond issues.

**Fund Number Sub - Fund**

- 300 301 - Corp. W/C 3/83
- 302 - Corp. W/C 11/90 - *Partially Refunded*
- 303 - Const. W/C 1/95
- 310 - CIB Series A - Apr 2001 Bond Fd A
- 320 - CIB Series B - Apr 2001 Bond Fd B
- 332 - CIB Series 8/09 Ltd
- 333 - Series of 5/86 CIB
- 341 - CIB Series C - Dec 2002 G.O. Unlimited Fixed
- 342 - CIB Series D - Dec 2002 G.O. Limited Fixed
- 343 - CIB Series E - Dec 2002 G.O. Unlimited Variable
- 344 - CIB Series 7/06 Unlimited
- 345 - CIB Series 7/06 Ltd
- 346 - 09A SRF L173074 39<sup>th</sup> St. Cnduit Rehab Ph 1 Ln 2
- 347 - 09B SRF L173064 Harms Rd. Rehab Ph 2
- 348 - 09C SRF L173063 Upper Des Plaines Rehab
- 349 - 09D SRF L173062 Salt Creek Sewer Rehab
- 350 - 07A SRF L172625 Hydraulic Improve - Cal WRP
- 351 - 07B SRF L172850 Hydraulic Improve - Cal WRP
- 352 - 07C SRF L172770 39<sup>th</sup> St. Conduit Rehab Ph I
- 353 - 09G SRF L173075 39<sup>th</sup> St. Cnduit Rehab Ph 1 Ln 3
- 354 - 09H SRF L173800 UPR DES IS 12A & 13B
- 355 - 09E SRF L173005 Sludge Thickening Fac. -

SWRP

- 356 - 07D SRF L172763 Upper DesPlaines Rehab
- 357 - 09F SRF L173076 Westside Settling Tanks -

SWRP

- 358 - Series 04G SRF L172611
- 359 - Series 04H SRF L172849
- 360 - Series 01A SRF L172126
- 361 - Series 97DD SRF L171152
- 362 - Series 01B SRF L172127
- 363 - Series 01C SRF L172128
- 364 - Series 04A SRF L172485
- 365 - Series 04B SRF L172488
- 366 - Series 04C SRF L172493
- 367 - Series 04D SRF L172494
- 368 - Series 04E SRF L172495
- 369 - Series 04F SRF L172496
- 370 - Refunding Bond Series A - Unlimited Tax May

2002

- 371 - Refunding Bond Series B - Limited Tax May 2002
- 372 - Refunding Bond - Unlimited Tax 05/06
- 373 - Refunding Bond - Limited Tax 05/06
- 374 - Series of 7/97, Ref.
- 375 - Refunding Series - Unlimited Tax Series A 3/07
- 376 - Refunding Series - Unlimited Tax Series B 3/07

- 377 - Refunding Series - Limited Tax Series C 3/07
- 378 - Series of 8/92, Ref.
- 379 - Series of 3/93, Ref.
- 380 - Series 90A SRF L170393
- 381 - Series 90B SRF L170401
- 382 - Series 90C SRF L170414
- 383 - Series 90D SRF L170416
- 384 - Series 90E SRF L170391
- 385 - Series 91F SRF L170672
- 386 - Series 91G SRF L170407
- 387 - Series 97BB SRF L1151
- 388 - Series 91I SRF L170667
- 389 - Series 97CC SRF L172031
- 390 - Series 91L SRF L170675
- 391 - Series 92P SRF L170774
- 392 - Series 92Q SRF L170874
- 393 - Series 94R SRF L170820
- 394 - Series 92S SRF L170875
- 395 - Series 92T SRF L170876
- 396 - Series 92U SRF L170877
- 397 - Series 94V SRF L171150
- 398 - Series 97AA SRF L170822

**Capital Improvements Bond Fund** - Established to account for proceeds of nonreferendum bonds authorized by the Illinois General Assembly, related to government grants and certain other revenues, all to be used in connection with improvements, replacements and additions to designated environmental improvement projects.

**Fund Number Sub - Fund**

- 400 401 - Regular
- 402 - Unpaid Bills Appropriation
- 430 - CIB Series A - Apr 2001 Proj Fd A
- 432 - CIBF Series 8/09 Ltd Project Fund
- 440 - CIB Series B - Apr 2001 Proj Fd B
- 441 - CIB Series C - Dec 2002 G.O. Unlimited Fixed
- 442 - CIB Series D - Dec 2002 G.O. Limited Fixed
- 443 - CIB Series E - Dec 2002 G.O. Unlimited Variable
- 444 - CIB Series 7/06 Unlimited Project Fund
- 445 - CIB Series 7/06 Limited Project Fund
- 446 - CIBF SRF Rev Fnd 09A Ln 2
- 447 - CIBF SRF Rev Fnd 09B
- 448 - CIBF SRF Rev Fnd 09C
- 449 - CIBF SRF Rev Fnd 09D
- 450 - CIBF - SRF Rev Fnd 07A
- 451 - CIBF - SRF Rev Fnd 07B
- 452 - CIBF - SRF Rev Fnd 07C
- 453 - CIBF - SRF Rev Fnd 09G Ln 3
- 454 - CIBF - SRF Rev Fnd 09H
- 455 - CIBF - SRF Rev Fnd 09E
- 456 - CIBF - SRF Rev Fnd 07D
- 457 - CIBF - SRF Rev Fnd 09F
- 458 - CIBF - SRF Revenue Fund 04G
- 459 - CIBF - SRF Rev Fnd 04H
- 460 - CIB Fund, January 1995
- 461 - Other Revenue Fund, January 1995
- 462 - CIBF - SRF Rev Fund 01B
- 463 - CIBF - SRF Rev Fnd 01C
- 464 - CIBF - SRF Rev Fnd 04A
- 465 - CIBF - SRF Rev Fnd 04B
- 466 - CIBF - SRF Rev Fnd 04C
- 467 - CIBF - SRF Rev Fnd 04D
- 468 - CIBF - SRF Rev Fnd 04E
- 469 - CIBF - SRF Rev Fnd 04F
- 472 - SRF Revenue Fund, March 1993
- 473 - SRF Revenue Fund - Unlimited
- 474 - SRF Revenue Fund - Limited
- 475 - Refunding Series - Unlimited Tax Series A 3/07
- 476 - Refunding Series - Unlimited Tax Series B 3/07
- 477 - Refunding Series - Limited Tax Series C 3/07
- 480 - Cost of Issue Refund Bonds A&B June 2002
- 481 - G.O. Refunding Bonds, 3/93 Adnl. Proceeds

**Stormwater Management Fund** - Established to account for an annual property tax levy and certain other revenues, which are to be used for stormwater management activities as required under Public Act 93 - 1049.

**Fund Number Sub - Fund**  
501 501 - Regular

**Working Cash Funds** - Established to make temporary loans (repayable from the tax levy of the Applicable Year) to the respective Corporate or Construction Fund as applicable, thus reducing the need for issuance of tax anticipation warrants (or general obligation notes) and the resultant interest expense.

**Fund Number Sub - Fund**  
701 701 - Corporate Working Cash  
702 - Construction Working Cash  
705 - Stormwater Working Cash Fund

**Retirement Fund** - Established to account for the proceeds of an annual tax levy which is payable as collected to the Employees' and Trustees' Annuity and Benefit Fund (a trust fund whose monies are to be used as retirement allowance to retired employees of the District or their surviving dependents).

**Fund Number Sub - Fund**  
801 801 - Retirement Fund  
P801 - Non - CAFR Fund

**OPEB Trust (Non - CAFR)** - A fund established to maintain and administer the Other Post Employment Benefits (OPEB) program.

**Fund Number Sub - Fund**  
802 802 - OPEB Trust Fund  
P802 - Non - CAFR Fund

**Reserve Claim Fund** - A fund established to maintain a reserve for payment of claims, awards, losses, judgments or liabilities under Workmen's Compensation Act, Workmen's Occupational Diseases Act, Claim in Tort or any claim imposed by Local Government and Governmental Employees Tort Immunity Act and for repair or replacement, where the cost exceeds \$10,000 of any property damaged by fire, flood, explosion, vandalism or any peril natural or man - made.

**Fund Number Sub - Fund**  
901 901 - Regular

**Group of Accounts:**

General Fixed Assets - Established to account for the fixed assets used in the principal functions of the District.

General Long - Term Debt - Established to account for the long - term indebtedness other than general obligation notes. The indebtedness is payable from the fund balance in the Bond Redemption and Interest Funds and future property tax levies and is backed by the full faith and credit of the District.

**Group**

- |               |  |
|---------------|--|
| <b>Number</b> | <b>Sub - Group</b>                       |
| L             | L302 - Corp. Work Cash 11/90             |
|               | L303 - Const. Work Cash 1/95             |
|               | L310 - CIB Ser06/01 A                    |
|               | L320 - CIB Ser06/01 B                    |
|               | L332 - GLTAG CIB Series 8/09 Ltd         |
|               | L341 - CIB SerC 12/02                    |
|               | L342 - CIB SerD 12/02                    |
|               | L343 - CIB SerD 12/02                    |
|               | L344 - GLTAG CIB Series 7/06 - Unlimited |
|               | L345 - GLTAG CIB Series 7/06 Ltd         |
|               | L346 - GLTAG SRF 09A L173074             |
|               | L347 - GLTAG SRF 09B L173064             |
|               | L348 - GLTAG SRF 09C L173063             |
|               | L349 - GLTAG SRF 09D L173062             |
|               | L350 - GLTAG SRF 07A L172625             |
|               | L351 - GLTAG SRF 07B L172850             |
|               | L352 - GLTAG SRF 07C L172770             |
|               | L353 - GLTAG SRF 09G L173075             |
|               | L354 - CIB Ser. 03/93                    |

- L355 - GLTAG SRF 09E L173005
- L356 - GLTAG SRF 07D L172763
- L357 - GLTAG SRF 09F L173076
- L358 - 04G SRF L172611
- L359 - 04H SRF L172849
- L360 - 01A SRF L172126
- L361 - 97DD L171152
- L362 - 01B L172127
- L363 - 01C SRF L172128
- L364 - 04A SRF L172485
- L365 - 04B SRF L172488
- L366 - 04C SRF L172493
- L367 - 04D SRF L172494
- L368 - 04E SRF L172495
- L369 - 04F SRF L172496
- L370 - Ref. Ser A 06/02
- L371 - Ref. Ser B 06/02
- L372 - GLTAG Refund Unlmted 05/06
- L373 - GLTAG REF Ltd 05/06
- L374 - Refund 07/97
- L375 - GLTAG REF Refund Ser A 3/07
- L376 - GLTAG REF Refund Ser B 3/07
- L377 - GLTAG REF Refund Ser C 3/07
- L378 - Refund 08/92
- L379 - Refund 03/93
- L380 - 90A SRF L170393
- L381 - 90B SRF L170401
- L382 - 90C SRF L170414
- L383 - 90D SRF L170416
- L384 - 90E SRF L170391
- L385 - 91F SRF L170672
- L386 - 91G SRF L170407
- L387 - 97BB L171151
- L388 - 91I SRF L170667
- L389 - 97CC L170822
- L390 - 91L SRF L170675
- L391 - 92P SRF L170774
- L392 - 92Q SRF L170784
- L393 - 94R SRF L170820
- L394 - 92S SRF L170875
- L395 - 92T SRF L170876
- L396 - 92U SRF L170877
- L397 - 92V SRF L171150
- L398 - 97AA SRF L170822

Acct. Code

**II. Revenues**

**Revenue**

- |        |   |
|--------|---|
| 460010 | Sewer Service Agreements - Service Fee  |
| 460011 | Impact Fee for New Annexed Areas  |
| 460012 | Sewer Service Agreements - Impact Fee   |
| 400110 | Income from Property Taxes - Current Year                                     |
| 400111 | Income from Property Taxes - Gain in Rate From Extension                      |
| 400112 | Income from Property Taxes - Collection and Adjustment of Prior Years' Taxes. |
| 410120 | Personal Property Tax Replacement Revenue                                     |
| 410121 | Personal Property Tax Replacement Revenue - Adjustment of Prior Years' Taxes. |
|        | <b>Revenue from Other Agencies</b>  |
| 420310 | Revenue from Grants - Federal   |
| 420311 | Revenue from Subsidies - Federal  |
| 420320 | Revenue from Grants - State   |
| 420330 | Collection in Lieu of Taxes   |
|        | <b>Earned Interest Income</b>   |
| 430600 | Earned Interest Income - State Treasurer's Investment Pool                    |
| 430601 | Earned Interest Income - FNMA's   |
| 430602 | Earned Interest Income - Treasury Bills                                       |
| 430603 | Earned Interest Income - Commercial Paper                                     |

<u>Acct. Code</u>		<u>Acct. Code</u>	
430604	Earned Interest Income - Savings Accounts	460640	Rental and Easement Income
430605	Earned Interest Income - Repurchase Agreements		
430606	Earned Interest Income - U.S. Treasury Notes	460650	Discounts on Vouchers
430607	Earned Interest Income - Certificates of Deposit		<b>Gain on Sale</b>
430608	Earned Interest Income - U.S. Treasury Bonds	460660	Gain on Sale of Securities
430609	Earned Interest Income - U.S. Gov. Agencies and Municipal Bonds	460661	Gain on the Sale of FNMA's
430610	Earned Interest Income - Escrow Accounts	460662	Gain on the Sale of Treasury Bills
	<b>Revenue from User Charge (UC) Ordinance</b>	460663	Gain on the Sale of Commercial Paper
460231	User Charge (UC) Base charge	460664	Gain on the Sale of Time Deposits
460232	User Charge (UC) Penalty	460665	Gain on the Sale of Repurchase Agreements
460233	User Charge (UC) Interest	460666	Gain on the Sale of U.S. Treasury Notes
460234	User Charge (UC) Delinquent Penalty	460667	Gain on the Sale of Certificates of Deposit
460235	User Charge (UC) Settlements	460668	Gain on the Sale of U.S. Treasury Bonds
	<b>M&amp;R Cost Reimbursements</b>	460669	Gain on the Sale of U.S. Gov. Agencies Investments
460241	Environmental Remediation Wastewater Ordinance	460670	Refunds & Redeposited Payroll Checks
460242	One - Time Discharge Under Sewage and Waste Control Ordinance	460671	Miscellaneous reimbursements from employees for expense or revenue - related items.
460243	Enforcement Cost Recovery Under Sewage and Waste Control Ordinance	460680	Claim & Damage Settlements
460245	Late Filing Fees Under Sewage and Waste Control Ordinance	460681	Lease Settlements
460246	Fees from Septic Tank, Cesspool, and Chemical Toilet Wastes Disposal		<b>Miscellaneous Receipts</b>
	<b>Revenue - Other</b>	460634	Lockport Electricity Generation
460270	Permit Fees	460690	Miscellaneous Receipts
460271	Permit Violation Inspection Fees	460691	Premium on Bonds & Notes Sold
460272	Schedule L and Permit Recording	440692	Payroll Crossover from Corporate Fund
460273	Permit Miscellaneous	460693	Accrued Interest on Sales of Bonds & Notes
460274	Penalty and Interest for Permits	440694	Corporate Fund Reimbursement for Services from Construction Fund
	<b>Revenue from Sale of Rain Barrels</b>	460695	Sale of Automobiles
460280	Sale of Rain Barrels	460696	Subpoena and Garnishment Fees
	<b>Sale - Others</b>	460697	Contribution for Land Acquisition
460410	Sale of Biosolids	460698	Book Sales Sewage Organisms
460420	Sale of Water	440699	Payroll Cross Over Reimbursement from Capital Improvements Bond Fund
460430	Sale of Obsolete Equipment, Surplus and Scrap	460700	Non - Governmental Grant Revenue
460440	Sale of Spoil	460701	Interest on Tax Litigation - Cook County Treasurer
460441	Vulcan Royalty Payments	460706	Amortization of Investment Premiums/Discounts - U.S. Treasury Notes
460450	Sale of Land	460708	Amortization of Investment Premiums/Discounts - U.S. Treasury Bonds
460460	Sale of Liquid Fertilizer	460709	Amortization of Investment Premiums/Discounts - U.S. Gov. Agencies Investments
460470	Sale of Agricultural Products	460710	Interest on Taxes - Cook County Treasurer
460480	Sale of Land and Buildings	460720	S.C.S. Design and Construction Inspection Cost Reimbursement Agreements
	<b>Revenue from Fines and Penalties</b>	460740	Medicare Part D Revenue
460510	Civil Penalties Under the Sewage and Waste Control Ordinance	460751	Material Management Small Differences
460511	Special Conditions MWRD Permit	460752	Scrapping/Destruction
460520	Forfeits	460753	Cost/(Price) Difference
460530	Document Fees	460754	Physical Inventory Adjustment
460531	Freedom of Information Act Document Request Fees	460760	Group Insurance - Refunds
460580	Sewer Rehabilitation Permit Penalties	460770	TIF Distributions
460610	Miscellaneous Interest	460771	TIF Impact Fee
460620	Escrow Refund	460772	TIF Annual Differential Fee
460630	Refund of Taxes on District Owned Property	460780	Tank Farm Storage and Handling Fee
460633	Revenue from Com Ed Rider 32 Program		<b>Other Financing Sources</b>
		460800	Sale of Capital Improvement Bonds
		460820	Sale of Corporate Working Cash Bonds



<u>Acct. Code</u>		<u>Acct. Code</u>	
128118	Collection of Property Tax - 2008 Levy		
128119	Collection of Property Tax - 2009 Levy		
	<b>Personal Property Replacement Tax Receivable</b>		
128120	Personal Property Replacement Tax Receivable - 2010		
128121	Personal Property Replacement Tax Receivable - 2001		
128122	Personal Property Replacement Tax Receivable - 2002		
128123	Personal Property Replacement Tax Receivable - 2003		
128124	Personal Property Replacement Tax Receivable - 2004		
128125	Personal Property Replacement Tax Receivable - 2005		
128126	Personal Property Replacement Tax Receivable - 2006		
128127	Personal Property Replacement Tax Receivable - 2007		
128128	Personal Property Replacement Tax Receivable - 2008		
128129	Personal Property Replacement Tax Receivable - 2009		
138130	IRS Deposits		
	<b>Accounts Receivable</b>		
138140	Accounts Receivable - Deposits		
138150	Accounts Receivable - Real Estate		
138160	Accounts Receivable Miscellaneous		
138164	Deposit with Escrow Agent		
	<b>A/R - User Charge - General Ledger</b>		
138190	A/R - User Charge - Automatic Billing		
138198	A/R - User Charge - Credit Balances		
138199	A/R - User Charge - Credit Balance - Treasury		
138230	Accounts Receivable - Sewer Service Agreements		
138240	Accounts Receivable - TIF Accounts		
138250	Accounts Receivable - Permit Fees		
138360	Accounts Receivable		
148170	Grants Receivable - Federal (Control)		
148177	Grants Receivable - SCS Design & Construction Reimbursement		
148180	Grants Receivable - State (Control)		
148189	SRF Loan Receivable		
188270	Intergovernmental Loans Receivable		
188271	Intergovernmental Loans Receivable - Interest		
188272	Intergovernmental Loans Receivable - Principal		
188300	Interfund Receivable		
	<b>Corporate Working Cash Loans Receivable</b>		
188310	Due from Corporate Fund 2010		
188311	Due from Corporate Fund 2001		
188312	Due from Corporate Fund 2002		
188313	Due from Corporate Fund 2003		
188314	Due from Corporate Fund 2004		
188315	Due from Corporate Fund 2005		
188316	Due from Corporate Fund 2006		
188317	Due from Corporate Fund 2007		
188318	Due from Corporate Fund 2008		
188319	Due from Corporate Fund 2009		
	<b>Construction Working Cash Loans Receivable</b>		
188320	Due from Construction Fund 2010		
188321	Due from Construction Fund 2001		
188322	Due from Construction Fund 2002		
188323	Due from Construction Fund 2003		
188324	Due from Construction Fund 2004		
188325	Due from Construction Fund 2005		
188326	Due from Construction Fund 2006		
188327	Due from Construction Fund 2007		
188328	Due from Construction Fund 2008		
188329	Due from Construction Fund 2009		
		158350	Accrued Receivables and Prepaid Expense
		158356	Accrued Interest Receivable
		158358	Accrued Interest Receivable - Treasury Notes
		158359	Accrued Interest Receivable - Prepaid Interest
		158360	Accrued Interest Receivable - State Funds
		158360	Accrued Interest Receivable - Certificates of Deposit
		168400	Prepaid Expenses
			<b>Inventory</b>
		178303	Metals
		178307	Electrical Parts and Supplies
		178309	Plumbing Access. and Supplies
		178311	Hardware
		178313	Buildings, Grounds, Paving Materials and Supplies
		178317	Fiber, Paper and Insulation Materials
		178319	Paints, Solvents and Related Materials
		178325	Vehicle Parts and Supplies
		178327	Mechanical Repair Parts
		178330	Manhole Materials
		178352	Office, Print & Photographic Supplies Equipment and Furniture
		178353	Farming Supplies
		178356	Processing Chemicals
		178357	Laboratory Testing Supplies, Small Equipment & Chemicals
		178366	Cleaning Supplies
		178368	Tools and Supplies
		178370	Wearing Apparel
		178372	Books, Maps and Charts
		178378	Safety and Medical Supplies
		178380	Computer Software
		178381	Computer Supplies
		178382	Fuel
		178384	Gases
		178385	Communication Supplies
		178386	Lubricants
		178399	Material and Supplies, N.O.C.
		178460	Equipment for Collection Facilities - Zen
		178462	Equipment for Waterway Facilities - Zen
		178456	Equipment for Process Facilities - Zen
		178467	Railroad Equipment - Zen
		178476	Material Handling and Farming Equipment - Zen
		178478	Safety and Medical Equipment - Zen
		178479	Marine Equipment - Zen
		178480	Office Furniture and Equipment - Zen
		178481	Computer Equipment - Zen
		178482	Computer Software - Zen
		178484	Communication Equipment - Zen
		178486	Vehicle Equipment - Zen
		178497	Testing and Lab Equipment - Zen
		178499	Machinery and Equipment N.O.C. - Zen
		178503	Metals - Zen
		178507	Electrical Parts and Supplies - Zen
		178509	Plumbing Accessories and Supplies - Zen
		178511	Hardware - Zen
		178513	Buildings Grounds Paving Materials and Supplies - Zen
		178517	Fibre Paper and Insulation Materials - Zen
		178519	Paints Solvents and Related Materials - Zen
		178525	Vehicle Parts and Supplies - Zen
		178527	Mechanical Repair Parts - Zen
		178530	Manhole Materials - Zen
		178552	Office Print and Photographic Supplies and Equipment - Zen
		178553	Farming Supplies - Zen
		178556	Processing Chemicals - Zen
		178557	Laboratory Testing Supplies Small Equip. and Chemicals - Zen
		178560	Zen Inventory - Contra Account
		178562	Materials and Supplies
		178565	Mechanical Equipment
		178566	Cleaning Supplies - Zen
		178567	Railroad Supplies - Zen
		178568	Tools and Supplies

<u>Acct. Code</u>		<u>Acct. Code</u>	
178569	Equipment and Parts N.O.C.		
178570	Wearing Apparel - Zen	209010	V. LIABILITIES & FUND BALANCE
178572	Books Maps and Charts - Zen	209017	<b>Liabilities</b>
178578	Safety and Medical Supplies - Zen		Vouchers Payable
178580	Computer Software - Zen		Vouchers Payable - Employee Benefits
178581	Computer Supplies - Zen	209020	Accounts Payable
178582	Fuel - Zen	209025	Payment Request Clearing Account
178584	Gases - Zen		
178585	Communication Supplies - Zen	209030	Claims Payable
178586	Lubricants - Zen		
178599	Materials and Supplies N.O.C. - Zen	219040	Contracts Payable
198501	Sewer Systems	209050	Bid Deposit Payable
198502	Sewage Treatment Works	209051	Bid Deposit Payable - Contra
198503	Rivers and Channels	209060	Deposits for Garnishments, Bankruptcies, Wage Assignments, and IRS Levies
198504	Pumping Stations		
198505	Flood Control Systems	209080	Guarantee Received
198506	Land Reclamation Sites	209090	Dummy Guarantee A/C - Do Not Report in FI
198507	Office Buildings	209450	GR/IR
198508	Hydraulic Measurements and Other	209451	GR/IR for Stock
		209452	GR/IR For Frieght
		209453	GR/IR - Inventory
		209455	GR/IR - Current
		229070	Due to Other Funds
	<b>Investments</b>		<b>Working Cash Loans Payable</b>
118600	Investments - Money Market	229080	Due to Working Cash Fund Year 2010
118601	Investments - Government Discount Notes	229081	Due to Working Cash Fund Year 2001
118602	Investments - Treasury Bills	229082	Due to Working Cash Fund Year 2002
118603	Investments - Commercial Paper	229083	Due to Working Cash Fund Year 2003
118604	Investments - Time Deposits	229084	Due to Working Cash Fund Year 2004
118605	Investments - Repurchase Agreements	229085	Due to Working Cash Fund Year 2005
118606	Investments - U.S. Treasury Notes	229086	Due to Working Cash Fund Year 2006
118607	Investments - Certificates of Deposit	229087	Due to Working Cash Fund Year 2007
118608	Investments - U.S. Treasury Bonds	229088	Due to Working Cash Fund Year 2008
118609	Investments - U.S. Gov. Agencies and Municipal Bonds	229089	Due to Working Cash Fund Year 2009
118706	Investments - Contra Account - U.S. Treasury Notes		
118708	Investments - Contra Account - U.S. Treasury Bonds		
118709	Investments - Contra Account - U.S. Gov. Agencies		
118800	OPEB Investments - Money Market	269090	Suspense - Cashier's Cash Receipts
118801	OPEB Investments - Fixed Income Mutual Funds	269091	Suspense Account - Voided Checks & Misc. Items
		269092	Suspense Account - Credit Union
118810	OPEB Investments - Equity Mutual Funds	269110	Unclaimed Principal and Interest on Matured Bonds
		269130	Unclaimed Checks and Credits
118900	OPEB - Accrued Interest & Dividends	239140	Accrued Medicare
118910	OPEB - Accounts Receivable	239150	Accrued Fringe Benefits - Current
188810	Government Wide Contra Account	239160	Accrued Payroll
188820	Government Wide Bonds Payable Contra Account	239170	Accrued Employee Expense
188830	Amounts to be Provided for Interest	249520	Contract Retainage - Old
188840	Amounts to be Provided for State Revolving Fund Debt Repayment - Principal	259670	Deferred Tax Revenues
		269180	Accrued Taxes on District Property - Current
188850	Amounts to be Provided for State Revolving Fund Debt Repayment - Interest	269190	Payroll Advances
188860	Amounts to be Provided for Pension Costs	269200	Miscellaneous Payables
		269201	Contract Retainage Payable
188880	Amounts to be provided for Earned Employee Benefits	269202	Sewer Permit Maintenance Deposit
188887	Amounts to be Provided for Claims	269210	Unresolved Payroll Checks
188890	Amounts to be Provided for Environmental Claims	269226	Bonding Co. Deposit - Am West
		269228	Forest Preserve Esrow Deposit
188980	Suspense Account - Deferred Compensation Exchanges	269229	P - Card Reimbursed Costs
188990	Suspense Account - Cashier's Cash Receipts	269230	User Charge Director Appeal Deposit
		269231	User Charge Board Appeal Deposit
		269232	User Charge - Bankruptcy Deposit

<u>Acct. Code</u>		<u>Acct. Code</u>	
269250	Performance Bond	269690	Deferred Revenue - Rental Income
269260	Real Estate Deposit Suspense		
269270	Rent Security Deposit	269695	Deferred Revenue - Westchester Park District
269280	Deferred Revenue - Others	269880	Liability for Earned Employee Benefits
269290	Tenant Real Estate Tax Escrow Deposits	269887	Liability for Claims Payable
269300	Interest Payable - Control	269890	Liability for Environmental Claims
269310	Bonds Payable		
269320	Accrued Interest Payable - General Obligation Debt		<b>Fund Balance and Other Liabilities</b>
269330	Bond Anticipation Notes Payable - Principal	279700	Transfers Between Funds - Voucher Payments Only
269340	Bond Anticipation Notes Payable - Interest		
269370	Interest Payable - Office Building Loan	279710	Transfers Between Funds
269400	Deferred Compensation Deducted		
269401	Deferred Compensation - Unapplied Withholdings	279720	Transfers Between Banks
269402	Retirement Health Savings Deduction		
269405	Bright Start College Fund Deductions	279750	Due to Other Units - A & B Fund
269410	Federal Taxes Deducted	289510	Allowance for Uncollectible Taxes - 2010 Levy
269411	FICA Taxes Deducted	289511	Allowance for Uncollectible Taxes - 2001 Levy
269412	FICA Payable - Employer's Portion	289512	Allowance for Uncollectible Taxes - 2002 Levy
269419	FICA/Medicare Clearing	289513	Allowance for Uncollectible Taxes - 2003 Levy
		289514	Allowance for Uncollectible Taxes - 2004 Levy
269420	Pension Plan Deducted	289515	Allowance for Uncollectible Taxes - 2005 Levy
269421	Pension Plan Excess Contribution Deductions	289516	Allowance for Uncollectible Taxes - 2006 Levy
		289517	Allowance for Uncollectible Taxes - 2007 Levy
269430	Medical Insurance Premiums - Direct Pay	289518	Allowance for Uncollectible Taxes - 2008 Levy
269431	Medicare Deducted	289519	Allowance for Uncollectible Taxes - 2009 Levy
269432	Medicare Payable - Employer's Portion		
269433	Retiree Medical Insurance Contributions	299501	Reserve for Depreciation - Sewer Systems
269438	Group Health Insurance Deducted	299502	Reserve for Depreciation - Sewage Treatment Works
269439	Group Health Insurance Payable - Employer's Portion	299503	Reserve for Depreciation - Rivers and Channels
269441	Life Insurance Deductions - Group Term Policy	299504	Reserve for Depreciation - Pumping Stations
269442	Life Insurance Payable - Employer's Portion	299505	Reserve for Depreciation - Flood Control Systems
269443	Dental Insurance Deducted	299506	Reserve for Depreciation - Land Reclamation Sites
269444	Dental Insurance Payable - Employer's Portion	299507	Reserve for Depreciation - Office Buildings
269445	Universal Life Insurance	299508	Reserve for Depreciation - Hydraulic Measurements and Other
269446	Long Term Care Insurance		
269447	Critical Illness Insurance	319781	Balance Sheet Control Vouchers
		319782	Balance Sheet Control Payroll
269450	Credit Union Deducted	319783	Balance Sheet Control Employee Expenses
		319790	Fund Balance - Available for Appropriation
269460	U.S. Savings Bonds Deducted	327771	Expenditures Control - Vouchers
		327772	Expenditures Control - Payroll
269470	Charities Deducted	327773	Expenditures Control - Employee Expense
269480	Union Dues Deducted	329791	Fund Balance - Reserve for Grants Subject to User Charge
		339792	Designated for Fixed Assets Replacement
269490	State Income Tax Deducted	349793	Designated for Payments of Future Claims
269500	Medical Spending Account (MSA)	350560	Inventory Reserve - Zen
269501	Dependent Care Spending Account (DSA)	350562	Reserve for Inventory Materials and Supplies
269502	Transit Spending Account (TSA)	350565	Reserve for Inventory Mechanical Equipment
269503	Parking Spending Account (PSA)	350568	Reserve for Inventory Buildings and Grounds
		350569	Reserve for Inventory Equipment and Parts NOC
269550	Reserve for Inventory Write - Downs		
		380001	Reserve for Inventory
269560	Reserve for Interest to Be Paid from Accumulated Fund Assets		
		399999	Fund Balance
269570	Reserve for Bond Principal to Be Paid from Accumulated Fund Assets		
269580	Reserve for Corporate M&O Inventory		
269590	Reserve for Pension Costs		
269600	Health Claims Liability		
269640	Reserve for Encumbrances		
269650	Deferred Revenue - Local Loans Granted		
269660	Deferred Grant Revenues		
269680	Deferred Property Tax Revenues		

**Organization Units, Jobs (Class Numbers), and Position Control Numbers**

Organization Units, Jobs (Class Numbers), and Position Control Numbers all have an eight (8) digits number structure. The range for Organization Units is 40011012 - 40069945.

For example, if the organization unit is 40067711:

- The first three digits (in this example 400) are the prefix;
- The fourth and fifth digits represent the dept code. In this case 67 refers to M&O - North Service Area, and;
- The last three digits refer to the section number, which in this case represents the Administrative and Budget Control Unit.

Job numbers have the following numbering range: 20001001 - 20010240.

Positions Control Numbers will range from 30000000 - 39999999.

- Any number starting with 31 is a position with crosshatch 1, any starting with 32 is a crosshatch 2 position, any starting with 33 is one with a crosshatch 3, and any starting with 34 is a crosshatch 4 position.
- Any number starting with 38 is a “nonbudgeted” (line item 108) position, which being unbudgeted does not appear in the Position Analysis portions of the annual Budget document.
- Any number starting with 39 is a temporary or vacation relief position, and also does not appear in the Position Analysis portions of the annual Budget document.

**Internal Orders**

Internal Orders (IOs) have been created to capture and monitor costs for District projects and contracts. IO numbers are used in several SAP modules. The use of an IO is required in many financial and budgetary transactions, such as long form contracts. Examples of costs that are posted to an internal order include materials, personnel hours, and equipment.

There are several different number schemes for internal orders depending on:

- If it is a project or contract
- The department
- The length and amount of detail required in the number (generally a currently used contract or project number prefaced by a Department number)

Primary numbering schemes: xx/xx/xxx/xx (OR xxx/xx/xxx/xx)

First 2 (or 3) digits = Department number (for the Engineering Department, the prefix is three digits - ENG) M&O uses the division number. For example, 68 = Calumet and 69 = Stickney. The number 65 is used for multi - divisional contracts.

Next 2 digits = Year

Next 3 digits = Department contract number

First of the last 2 digits = Fund (for the Engineering Department, 1 = Corporate and 2 = Capital funds (construction and bond funds))

Second of the last 2 digits = number of times the contract went out for bid (except for Engineering Collection facilities, Process facilities, and Infrastructure Management/Budget divisions). The last digit for the Engineering Department is a letter designating the project type.

- |                       |                |                   |           |
|-----------------------|----------------|-------------------|-----------|
| D = Structural        | E = Electrical | F = Flood control | H = TARP  |
| L = Instream Aeration | M = Mechanical | P = Process       | S = Sewer |

Notes Page