

**James Wadsworth Elementary School
AFTER**



**Metropolitan Water Reclamation District
of Greater Chicago**

2018 Budget Code Book

BUILDING A RESILIENT COOK COUNTY



**James Wadsworth Elementary School
BEFORE**

2018
Metropolitan Water Reclamation District of Greater Chicago
Budget Code Book

BUDGETARY AND COST CODING
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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 commitment 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 using coding for labor, purchase requisitions, or direct vouchers consult this Classification of Budgetary Code Accounts for 2018.

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 - 612430). 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.


Shellie A. Riedle
Budget Officer

INTRODUCTION

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

Fund	Cost Center	Commitment Item	Functional Area
101	15067155	612010	7251

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 that has cost centers and budget in different funds, the department number part of the Cost Center number is modified, for example, 52 for the Construction Fund and 54 for the Capital Improvements Bond.

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.

Fund Number	Description
101	Corporate Fund
201	Construction Fund
302 - 398	Debt Service Funds
401	Capital Improvements 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 Sections 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 couple of examples:

- 15054151 15 - General Administration
 - 054 054 - Administrative Services Section
 - 151 151 - Main Office Building

- 69943284 69 - Maintenance & Operations Department Stickney Service Area
 - 943 943 - Building & Grounds Section
 - 284 284 - Harlem Avenue Solids Management Area

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 & Research	16000
20	Procurement & Materials Management	20000
25	Human Resources	25000
27	Information Technology	27000
30	Law	30000
40	Finance	40000
50	Engineering	50000
	Maintenance & Operations:	
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, the Budget module: **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	Corporate Fund 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 & Materials Management.	501	Stormwater Management Fund 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 stormwater management activities. These include the development, design, planning and construction, operation, and maintenance of regional and local stormwater facilities provided for in the countywide stormwater management plan and the acquisition of real property in furtherance of its regional and local stormwater management activities.
201	Construction Fund This fund includes appropriations for major replacements, maintenance of long-term assets, 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.	700	Working Cash Fund (Finance Department and Treasury Section Use Only) These funds are authorized by State Statute to make temporary loans to the Corporate, Construction, and Stormwater Management Funds in anticipation of the receipt of property taxes.
300	Bond Redemption and Interest Fund 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.	701	Corporate Working Cash Sub - Fund (Finance Department and Treasury Section Use Only)
401	Capital Improvements Bond Fund 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.	702	Construction Working Cash Fund Sub - Fund (Finance Department and Treasury Section Use Only)
		705	Stormwater Working Cash Fund (Finance Department and Treasury Section Use Only)
		801	Retirement Fund (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.
		901	Reserve Claim Fund A fund established to maintain a reserve for the payment of claims, awards, losses, judgments, liabilities, settlements or demands and associated attorney’s fees and costs including but not limited to the Workers’ Compensation Act, Workers’ Occupational Diseases Act, any claim in tort, or any claim of deprivation of any constitutional or statutory right or protection, for all expenses, fees, and costs, both direct and in support of the repair or replacement of any property damaged by fire, flood, explosion, vandalism, or any peril, natural or man-made.

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>
11000	Board of Commissioners	25000	Human Resources
012	Legislative Section	252	Executive Unit
013	Treasury Section	254	Employee Selection Section
014	Administrative Section	255	Employee Development Section
15000	General Administration	256	Classification, Compensation, & Benefits Section
051	Executive Section	258	Employee Relations Section
052	Diversity Section	259	Risk Management Section
072	Public Affairs Section	27000	Information Technology
053	Administrative Services Division	270	Executive Division
054	Administrative Services Section	271	Executive Section
060	Management & Budget Section	275	Project Management Office Section
061	Administrative Unit	276	Budget & Administrative Section - MOB
067	Central Budget Management Unit	280	Enterprise Infrastructure Division - MOB
080	Police Section	281	Enterprise Infrastructure Admin Section - MOB
081	Administrative Unit	282	Network Management Unit - MOB
082	Police MOBC Unit	283	Network Infrastructure Unit - MOB
083	Police NSA Unit	285	IT Service Desk Unit - MOB
084	Police CSA Unit	286	Desktop Engineering Unit - MOB
085	Police SSA Unit	287	Audio Visual Services Unit - MOB
086	Police Countywide Unit	288	IT Field Service Unit - MOB
090	Facilities Section	289	IT Security & Governance Unit - MOB
091	Administrative Unit	290	Enterprise Applications Division - MOB
096	Building Services Unit	291	Enterprise Applications Admin Section - MOB
16000	Monitoring & Research	292	Business Applications Unit - MOB
110	Executive Division	293	ERP Support Unit - MOB
111	Executive Section	294	Enterprise GIS Support Unit - MOB
112	Budget & Administrative Section	295	Applications Development Unit - MOB
120	Environmental Monitoring & Research Division	296	Enterprise Database Support Unit - MOB
121	Environmental Monitoring & Research Administrative Section	30000	Law
122	Wastewater Treatment Process Research Section	310	Executive Division
123	Biosolids Utilization & Soil Science Section	311	Executive Office
124	Analytical Microbiology & Biomonitoring Section	320	Real Estate/General Administration Division
126	Aquatic Ecology & Water Quality Section	321	Administrative Section
129	Process Facilities Capital Planning Section	323	Real Estate / General Administration Section
160	Analytical Laboratories Division	324	Real Estate / Asset Management Section
161	Analytical Laboratories Administrative Section	340	Contract & Finance Division
162	Stickney Analytical Laboratory Section	341	Administrative Section
164	Industrial Waste Analytical Laboratory Section	342	Contract & Finance Section
165	Organic Compounds Analytical Laboratory Section	360	Environmental, Construction, & Tort Division
166	Egan Analytical Laboratory Section	332	Construction & Tort Section
167	Calumet Analytical Laboratory Section	361	Administrative Section
190	Industrial Waste Division	362	Environmental Section
191	Industrial Waste Administrative Section	370	Employment Division
192	Technical Services Section	371	Administrative Section
193	Pretreatment & Cost Recovery Section	372	Employment Section
194	Field Services Section	40000	Finance
20000	Procurement & Materials Management	410	Executive Division
211	Executive Section	411	Executive Section
215	General & Inventory Control Division	413	Internal Auditing Section
217	Inventory Control Section	420	Accounting Division
220	Acquisition Division	430	Administrative Section
221	Administrative Section	440	Financial Administration & Disbursements Section
222	Buying Section	441	Administrative Unit
224	Clerical Section	442	Administrative Services Unit
225	Stores & Inventory Division	443	Billing Unit
226	Administrative Section	446	Accounts Payable Unit
230	Stores Section	450	Special Projects & Payroll Section
231	Stores Administrative Unit	451	Special Projects Unit
232	Stickney Storeroom Unit	452	Payroll Unit
233	Calumet Storeroom Unit	460	General Accounting Section
234	O'Brien Storeroom Unit	463	Accounting Unit
235	Egan Storeroom Unit		

<u>Code</u>	<u>Organization</u>	<u>Code</u>	<u>Organization</u>
50000	Engineering	780	James C. Kirie Water Reclamation Plant Section
501	Executive Division	781	Administrative Unit
505	Budget & Administrative Section	783	Operations Unit
510	Infrastructure Management Division	785	General Plant Services Unit
511	Administrative Section	790	John E. Egan Water Reclamation Plant Section
514	Contract Support Services Section	791	Administrative Unit
515	Collection Facilities/TARP Section	793	Operations Unit
516*	Local Sewer Systems Section	794	Maintenance Unit
522*	Stormwater Management Section	795	General Plant Services Unit
540	Process Facilities Design Division		
541	Administrative Section	68000	Maintenance & Operations - Calumet Service Area
542	Plant Design Management Section	810	Calumet Executive Office
544	Process/Civil Design Section	811	Calumet Administrative & Budget Control Unit
545	Mechanical Design Section	820	Plant Engineering & Maintenance Section
546	Electrical Design Section	821	Administrative Unit
547	Structural/Architectural Design Section	822	Mechanical Engineering Unit
550	Construction Division	823	Electrical Engineering Unit
551	Administrative Section	824	Maintenance Unit
552	Construction Support Services Section	843	Buildings & Grounds Unit
555	Program Management Section	844	Fulton County Farm Operations Unit
556	Construction Field Services Section	830	Plant Operations Section
		831	Administrative Unit
		832	Treatment Operations Unit
		834	Mechanical Operations Unit
		839	Lemont Operations Unit
66000	Maintenance & Operations General Division	69000	Maintenance & Operations - Stickney Service Area
601	Executive Office	910	Stickney Executive Office
611	General Division Executive Office	911	Stickney Budget Control Unit
620	Administrative Section	920	Plant Engineering & Maintenance Branch
621	Administrative Unit	921	Administrative Unit
630*	Waterways Control Section	922	Mechanical Engineering Unit
631	Administrative Unit	923	Electrical Engineering Unit
632	Channels Operation Unit	924*	Maintenance Unit
633	Channel Control Unit	943	Buildings & Grounds Unit
634*	Channel Maintenance Unit	930	Plant Operations Branch
635	Lockport Powerhouse Unit	931	Administrative Unit
636*	Boat Operations Unit	932	Treatment Operations Unit
639*	Channel Maintenance Unit	934*	Mechanical Operations Unit
640	Technical Administration Section	945	Railroad Unit
641	Technical Administration Unit	940*	General Plant Services Section
642	Contract Administration Unit-MOB	942	Sewer Maintenance Unit
643	Technical Services Unit		
644	Construction Design Unit		
650	Solids Management Section		
651	Solids Administration Unit		
652	Solids Field Operations Unit		
653	Solids Operations Administration Unit		
654	Fulton County Field Operations Unit		
660	Site Remediation Section		
661	Site Remediation Unit		
670	Collection System Section		
671	Collection System Administration Unit		
679*	Collection System Unit		
681	Asset Management Section		
			* Organization Units funded by the Stormwater Management Fund (Fund Center 50000) while the operations remain in the Engineering Department, Maintenance & Operations General Division and Stickney Service Area.
67000	Maintenance & Operations - North Service Area		
710	North Service Area Executive Office		
711	North Service Area Budget Control Unit		
715	Terrence J. O'Brien WRP Branch Office		
720	Plant Engineering & Maintenance Section		
721	Administrative Unit		
722	Mechanical Engineering Unit		
723	Electrical Engineering Unit		
724	Maintenance Unit		
743	Buildings & Grounds Unit		
760	Area Maintenance Section		
764	Area Maintenance Unit		
730	Plant Operations Section		
731	Administrative Unit		
732	Treatment Operations Unit		
734	Mechanical Operations Unit		
750	Hanover Park Water Reclamation Plant Section		
751	Administrative Unit		
753	Operations Unit		
754	Maintenance Unit		
755	General Plant Services 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>
100 -	General	300 -	Channels and Rivers
199		399	
136	Pipeline Land Reclamation	330	Buffalo - Wheeling Diversion Channel
151	Main Office Building - 100 East Erie Street	331	McDonald Creek Diversion and Channel Improvements
155	Main Office Building Mc Pav - 111 East Erie Street	332	Willow - Higgins Creek Channel Improvements
171	Lake Front	340	Chicago River, Main Outlet, and South Branch including Fork and Aeration Stations
176	Waterways Investigations	342	Chicago River Controlling Works
180	Dr. Cecil Lue - Hing Research and Development Complex	345	Chicago River, North Branch, including Aeration Stations
183	Calumet Laboratory	346	Chicago River Channel
185	Engineering Soil Mechanical Center (Oakton Street)	347	Centennial Park
186	John E. Egan Laboratory	348	Centennial Fountain
187	Springfield, Illinois	350	Main Channel, including Aeration Station Bridges
188	Outside of Cook County	358	Romeo Road Bridge
189	Fulton County, Illinois	360	Main Channel Extension Lockport Power House Bridges
190	Cook County - General	367	16th Street Des Plaines River Bridge
191	Lake County, Illinois	368	16th Street (Main Channel) Swing Bridge
192	Will County, Illinois	369	16th Street Deep Run Bridge
193	LaSalle County, Illinois	370	Des Plaines River Diversion, including Work North of Riverside
194	Kane County, Illinois	371	Riverside Lawn Dike
195	McHenry County, Illinois	372	McCook Levee
196	Lake County, Indiana	380	North Shore Channel, including Aeration Station Bridges
197	DuPage County, Illinois	382	Devon Avenue Bridge (North Half)
198	University of Illinois - Elwood	383	Sheridan Road Bridge
199	Illinois - General	384	Linden Avenue Bridge
200 -	Water Reclamation Plants and Solids Management Areas	385	Maple Avenue Bridge
299		387	Church Street Bridge
221	West Side WRP	388	Main Street Bridge
227	Calumet WRP	389	Touhy Avenue Bridge
229	Terrence J. O'Brien WRP	390	Calumet - Sag Channel, including Aeration Stations
230	North Side Sludge Line	399	Calumet River Improvement Channel
239	Stickney WRP	400 -	Stormwater Management Watersheds
251	Hanover Park WRP	499	
258	Hinsdale Agreement STW	400	North Branch Chicago River Stormwater Watershed
259	Lemont WRP	420	CalSag Channel Stormwater Watershed
271	John E. Egan WRP	430	Little Calumet River Stormwater Watershed
272	James C. Kirie WRP	440	Poplar Creek Stormwater Watershed
274	Fox River WRD	450	Upper Salt Creek Stormwater Watershed
280	O'Brien Locks Solids Management Area	460	Combined Sewer Areas in Cook County
282	Ridgeland Solids Management Area	470	Lower Des Plaines Tribs Stormwater Watershed
283	Stony Island Solids Management Area	500 -	Flood Control Watershed Basins and Detention Reservoirs
284	Harlem Avenue Solids Management Area	599	
285	Lawndale Avenue Solids Management Area	500	North Side Drainage Basin
286	Vulcan Drying Site	501	Techny North Detention Reservoir and PS (Techny Road)
287	Marathon Drying Site	502	Middle Fork Detention Reservoir and PS
288	Lawndale Drying Cells	503	Techny Central Detention Reservoir (Willow Road)
289	LASMA Drying Cells	504	Techny South Detention Reservoir and PS (Glenview)
290	Calumet East Drying Site	505	Deerfield Detention Reservoir
291	Calumet West Drying Site		
292	Calumet Lagoon Site		
299	Package Treatment Plants (Portable)		

<u>Code</u>	<u>Location</u>	<u>Code</u>	<u>Location</u>
510	Central Drainage Basin	645	O'Brien PS
511	Hillside Detention Reservoir and PS	647	Prospect Meadows (Wheeling) PS
512	Mayfair Detention Reservoir and PS	648	Hazel Crest PS
513	Northlake Detention Reservoir Structure #86	649	Alsip PS
514	Melrose Park Detention Reservoir Structure #9	650	Palos Park PS
515	Bellwood Detention Reservoir Structure #94	651	Palos Hills PS
516	Silver Creek Detention Reservoir - Franklin Park Structure #102	652	Southwest 13A PS
517	Franklin Park Reservoir - Structure #106	653	Calumet 18E Extension A PS
520	South Drainage Basin	654	Prospect Meadows (Rand Road) PS
521	Calumet Union Drainage Ditch Detention Reservoir and PS	656	Hazel Crest (East) PS
522	Melvina Ditch Detention Reservoir and PS	657	Calumet 17A Extension A PS
523	Oak Lawn Detention 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 Detention Reservoir	700 -	Sewer Systems
529	Hickory Hills Detention Reservoir	999	
530	Upper Des Plaines River Basin (O'Hare)	700	Stickney Area
531	Willow - Higgins Detention Reservoir and PS	700	Central Drainage Basin Sewer System
532	Buffalo Creek Detention Reservoir	800	Calumet Area
533	Heritage Park Detention Reservoir and PS	800	South Drainage Basin Sewer System
534	Wilke - Kirchoff Detention Reservoir and PS		
535	White Pine Ditch Detention Reservoir	900	North Area
536	Mount Prospect Detention Reservoir and PS	900	North Side Drainage Basin Sewer System
537	Touhy Avenue Stormwater Reservoir		
540	Upper Salt Creek Drainage Basin	940 -	Northwest Area
541	Salt Creek Structure #2 Detention Reservoir	970	
542	Salt Creek Structure #3 Detention Reservoir	940	Upper Des Plaines Drainage Basin Sewer System (Mount Prospect)
543	Salt Creek Structure #4 Detention Reservoir and PS	950	Upper Salt Creek Drainage Basin Sewer System
544	Salt Creek Structure #5 Detention Reservoir and PS (Tom Hamilton)	960	Upper DuPage River Drainage Basin Sewer System
545	Salt Creek Structure #6 Detention Reservoir and PS (Margreth Riemer)	970	Poplar Creek Drainage Basin Sewer System
546	Watershed Plan Reach "B"	980 -	Other
547	Upper Salt Creek Basin Reach "F"	997	
548	Upper Salt Creek Basin Interim Detention Structure #2	980	Lemont Drainage Basin Sewer System
550	Upper DuPage River Basin (Hanover)	981	Lockport Powerhouse
551	Upper DuPage Detention Reservoir and PS	990	Rock Tunnel Flood and Pollution Control System
552	Hanover Park Detention Reservoir Basin A and PS	991	Mainstream System
560	Poplar Creek Basin	992	Calumet System
561	Oak Hill Park Detention Reservoir	993	Des Plaines System (below Weller Creek)
562	Hillside Park and Dolphin Park Detention Reservoir	994	Upper Des Plaines System (above Weller Creek - O'Hare)
570	Lemont Drainage Basin		
580	Other Drainage Basins	995	Mainstream System Reservoir
582	Clay Pit Lake Drainage Facility	996	Calumet System Reservoir
		997	Gloria Alitto Majewski Detention Reservoir
600 -	Pumping Stations		
699			
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		

CLASSIFICATION OF LOCATIONS BY SERVICE AREA DRAINAGE BASIN

<u>Code</u>	<u>Location</u>	<u>Code</u>	<u>Location</u>
0	North Drainage Basin General		Channels and Rivers
171	Lake Front	176	Waterways Investigations
185	Engineering Soil Mechanical Center (Oakton Street)	340	Chicago River, Main Outlet, and South Branch, including Fork and Aeration Stations
190	Cook County - General	342	Chicago River Controlling Works
	Water Reclamation Plants	350	Main Channel, including Aeration Station Bridges
229	Terrence J. O'Brien WRP	370	Des Plaines River Diversion, including Work North of Riverside
299	Package Treatment Plants (Portable)	371	Riverside Lawn Dike
	Channels, Rivers, Bridges, Parks, and Fountains	372	McCook Levee
345	Chicago River, North Branch, including Aeration Stations/ Bridges		Flood Control Watershed Basin and Reservoirs
346	Chicago River Channel	460	Combined Sewer Areas in Cook County
347	Centennial Park	510	Central Drainage Basin
348	Centennial Fountain	511	Hillside Detention Reservoir and PS
380	North Shore Channel, including Aeration Station Bridges	512	Mayfair Detention Reservoir and PS
382	Devon Avenue Bridge (North Half)	513	Northlake Detention Reservoir - Structure #86
383	Sheridan Road Bridge	514	Melrose Park Detention Reservoir - Structure #9
384	Linden Avenue Bridge	515	Bellwood Detention Reservoir - Structure #94
385	Maple Avenue Bridge	516	Silver Creek Detention Reservoir - Franklin Park Structure #102
387	Church Street Bridge	517	Franklin Park Reservoir Structure #106
388	Main Street Bridge	580	Other Drainage Basins
389	Touhy Avenue Bridge		Pumping Stations
	Flood Control Watershed Basin and Reservoirs	511	Hillside Detention Reservoir and PS
400	North Branch Chicago River Stormwater Watershed	512	Mayfair Detention Reservoir and PS
500	North Side Drainage Basin	615	Chicago River Controlling Works Pumping Station
501	Techny North Detention Reservoir and PS (Techny Road)	625	McCook PS
502	Middle Fork Detention Reservoir and PS	629	Racine Avenue PS
503	Techny Central Detention Reservoir (Willow Road)	630	Upper Des Plaines at North Avenue PS
504	Techny South Detention Reservoir and PS (Glenview)	631	Westchester PS
505	Deerfield Detention Reservoir	632	Western Springs PS
	Pumping Stations	637	Willow Springs PS
501	Techny North Detention Reservoir and PS (Techny Road)	652	Southwest 13A PS
502	Middle Fork Detention Reservoir and PS	699	Package Pumping Stations (Portable)
504	Techny South Detention Reservoir and PS (Glenview)		Sewer Systems
624	Evanston PS	700	Central Drainage Basin Sewer System
628	North Branch PS		2
633	Wilmette PS, including Harbor		South Drainage Basin General
634	Wellington Avenue PS	171	Lake Front
642	Walters Road PS	183	Calumet Laboratory
699	Portable Pumping Stations	190	Cook County - General
	Sewer Systems	582	Clay Pit Lake Drainage Facility
900	North Side Drainage Basin Sewer System		Water Reclamation Plants and Solids Management Area
1	Central Drainage Basin General	227	Calumet WRP
151	Main Office Building - 100 East Erie Street	280	O'Brien Lock Solids Management Area
155	Main Office Building Mc Pav - 111 East Erie Street	290	Calumet East Drying Site
171	Lake Front	291	Calumet West Drying Site
180	Dr. Cecil Lue - Hing Research and Development Complex	292	Calumet Lagoon Site
190	Cook County - General	299	Package Treatment Plants (Portable)
199	Illinois - General		Channels and Rivers
	Water Reclamation Plants and Solids Management Areas	390	Calumet - Sag Channel, including Aeration Stations
221	West Side WRP	399	Calumet River Improvement Channel
230	North Side Sludge Line		Flood Control Watershed Basin and Reservoirs
239	Stickney WRP	420	CalSag Channel Stormwater Watershed
258	Hinsdale Agreement STW	430	Little Calumet River Stormwater Watershed
282	Ridgeland Solids Management Area	470	Lower Des Plaines Tribs Stormwater Watershed
283	Stony Island Solids Management Area	520	South Drainage Basin
284	Harlem Avenue Solids Management Area	521	Calumet Union Drainage Ditch Detention Reservoir and PS
285	Lawndale Avenue Solids Management Area	522	Melvina Ditch Detention Reservoir and PS
286	Vulcan Drying Site	523	Oak Lawn Detention Reservoir
287	Marathon Drying Site	524	Lynwood Reservoir and PS - Structure #143
288	Lawndale Drying Cells	525	Thornton - O'Brien Reservoir and PS - Structure #84
289	LASMA Drying Cells	526	Markham - Harvey Reservoir and PS - Structure #53
299	Package Treatment Plants (Portable)	527	Tinley Park Reservoir and PS - Structure #32

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

<u>Code</u>	<u>Location</u>
Channels and Rivers	
350	Main Channel, including Aeration Station Bridges
699	Portable Pumping Stations
Flood Control Watershed Basin and Reservoirs	
570	Lemont Drainage Basin
Sewer Systems	
980	Lemont Drainage Basin Sewer System
981	Lockport
8	Outside Boundary General
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
Water Reclamation Plants	
299	Portable Treatment Plants
Channels and Rivers	
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
9	Chicagoland Deep Tunnel General
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
Sewer Systems	
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	Gloria Alitto Majewski Detention 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; and General Overhead (M&O), 8000.

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

The exhibit below 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

1000	Collection Systems	2000	Treatment Processes	3000	Solids Processing	4000	Flood and Pollution Control	5000	Solids Drying/Utilization
1100	Interceptor Sewer Systems	2100	Primary Treatment	3100	Primary Solids			5100	Disposal of Primary Solids
1200	TARP	2200	Secondary Treatment	3200	Secondary Solids	4200	Waterways Control & Detention Reservoirs	5200	Disposal of Secondary Solids
1300	Major Pumping Stations	2300	Tertiary Treatment	3300	Tertiary Solids	4300	Stormwater Management		
		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 17-18)								
8000	General Overhead (M&O 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 PBF for the correct program number. For expenditures other than Account 601010, use the PBF 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 sub-detail) 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 5211 – Contract Utilization/Disposal of Dried Biosolids (Detail Program; charge expenditures here)

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

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

<u>Code</u>	<u>Function</u>	<u>Code</u>	<u>Function</u>
1000	Collection Systems	1942	Weather Monitoring Activities
1100	Interceptor Sewer Systems	1990	Administrative Overhead
1110	Interceptor Systems	1991	Human Resources Administration
1111	Intercepting Sewer	1992	Budget Administration
1112	Intercepting Sewers Control Structures	1993	Purchase Orders/Contract Administration
1113	Intercepting Sewers Lift Stations	1994	Regulatory Administration
1114	Intercepting Sewers Force Mains	1995	Public Affairs
1119	Intercepting Sewers/Interceptors Inspection and Rehabilitation Program (IIRP)	1996	Process/Facility Planning
1200	TARP	1997	Safety/Security Administration
1210	TARP Systems	1998	Services Provided by Other Governmental Units
1211	TARP Tunnels	1999	General Administrative Overhead
1212	TARP Control Structures	2000	Treatment Processes
1213	TARP Pump Stations	2010	Fine Screens
1214	TARP CUP (Chicago Underflow Plan) Storage Reservoirs	2015	Fine Screens
1215	TARP Coarse Screens	2017	Fine Screen Disposal
1217	TARP Screenings Disposal	2020	Grit Chambers
1218	TARP Thornton Transitional Reservoir	2025	Grit Chambers
1300	Pumping Station Facilities	2026	Grit Dewatering
1310	Major Pump Station Facilities	2027	Grit Disposal
1312	Pump Station Storm Pumps	2030	Storm Flow Equalization
1313	Pump Station Dry Weather Pumps	2034	Storm Flow Equalization Facility
1315	Pump Station Coarse Screens	2100	Primary Treatment (Physical)
1317	Pump Station Coarse Screenings Disposal	2110	Primary Settling
1318	Pump Station Storm Discharge Disinfection	2111	Primary Tank/Imhoff
1500	Local Sewer - Engineering Activity (City, Village, and Township Sewers)	2115	Scum Skimming
1530	Local Sewer Permit Activity	2117	Scum Disposal
1531	Review/Issuance of MWRD Sewer Permits	2120	Storm Treatment Facilities
1533	Review of Other Permits	2121	Storm Treatment Facilities
1535	Local Sewer Construction Surveillance/Enforcement	2130	Scum Handling Facilities
1537	Permit Revision	2131	Scum Dewatering Tanks
1560	Local Sewer Public Service Coordination	2137	Scum Disposal
1561	Public Service	2200	Secondary Treatment (Biological)
1563	Interagency Coordination	2210	Aeration / Clarification
1570	Local Sewer Rehabilitation	2211	Aeration Basin/Clarifiers
1571	Local Sewer Rehabilitation Ordinance Enforcement Activity	2212	Blower and Air Mains
1700	Collection System Design	2215	Scum Skimming
1710	Technical Assistance for Collection Design	2217	Scum Disposal
1711	Collection Design Technical Assistance for M&O Department	2220	Second-Stage Aeration/Clarification
1712	Collection Design Technical Assistance for Departments other than M&O	2221	Second-Stage Aeration Basin/Clarifiers
1800	Collection Construction	2225	Second-Stage Scum Skimming
1818	Collection Claims Prevention and Resolution	2227	Second-Stage Scum Disposal
1900	Collection Systems - Indirect Cost Programs	2300	Tertiary Treatment (Physical/Chemical)
1910	Buildings - Structural/Architectural	2310	Tertiary Filtration
1911	Janitorial Services	2311	Tertiary Filtration
1912	Structural/Architectural Systems	2320	Post Aeration
1914	Shop Equipment	2321	Post Aeration
1917	Trash Disposal	2330	Disinfection
1919	General Buildings	2331	Chlorination System
1920	Buildings - Electrical/Mechanical	2332	Dechlorination System
1921	Electrical Systems/Subsystems	2333	UV Disinfection
1922	Communication Services/Subsystems	2334	Ozone Disinfection
1923	City Water Services	2400	Wetlands
1924	Plumbing Systems	2410	Wetlands Activities
1925	Process Water Systems	2411	Wetland Development and Design
1926	High Pressure Air Systems	2412	Wetland Construction
1928	Steam Generation/Distribution and HVAC Systems	2700	Treatment Design
1929	Buildings - General, Electrical/Mechanical	2710	Technical Assistance for Treatment Design
1930	Grounds	2711	Treatment Design Technical Assistance for M&O Department
1931	Landscaping	2712	Treatment Design Technical Assistance for Departments other than M&O
1932	Roads/Parking Lots	2800	Treatment Construction
1935	Vehicles, Mobile Equipment, and Support Systems	2818	Treatment Claims Prevention and Resolution
1938	General Real Estate	2900	Treatment Processes
1939	Grounds General	2910	Buildings - Structural/Architectural
1940	Emissions Monitoring and Control Activities	2911	Janitorial Services
1941	Odor Monitoring and Control Activities	2912	Structural/Architectural Systems
		2914	Shop Equipment
		2917	Trash Disposal
		2919	General Buildings

<u>Code</u>	<u>Function</u>	<u>Code</u>	<u>Function</u>
2920	Buildings - Electrical/Mechanical	3713	Biogas Utilization Design and Planning
2921	Electrical Systems/Subsystems	3800	Solids Processing Construction
2922	Communication Services/Subsystems	3813	Biogas Utilization Facilities Construction
2923	City Water Services	3818	Solids Claims Prevention and Resolution
2924	Plumbing Systems	3900	Solids Processing
2925	Process Water Systems	3910	Buildings - Structural/Architectural
2926	High Pressure Air Systems	3911	Janitorial Services
2927	Turbine Generator	3912	Structural/Architectural Systems
2928	Steam Generation/Distribution and HVAC Systems	3914	Shop Equipment
2929	Buildings - General, Electrical/Mechanical	3917	Trash Disposal
2930	Grounds	3919	General Buildings
2931	Landscaping	3920	Buildings - Electrical/Mechanical
2932	Roads/Parking Lots	3921	Electrical Systems/Subsystems
2935	Vehicles, Mobile Equipment, and Support Systems	3922	Communication Services/Subsystems
2938	General Real Estate	3923	City Water Services
2939	Grounds General	3924	Plumbing Systems
2940	Emissions Monitoring and Control Activities (ICC)	3925	Process Water Systems
2941	Odor Control Activities	3926	High Pressure Air Systems
2942	Weather Monitoring Activities	3927	Turbine Generator
2990	Administrative Overhead	3928	Steam Generation/Distribution and HVAC Systems
2991	Human Resources Administration	3929	Buildings - General, Electrical/Mechanical
2992	Budget Administration	3930	Grounds
2993	Purchase Orders/Contract Administration	3931	Landscaping
2994	Regulatory Administration	3932	Roads/Parking Lots
2995	Public Affairs	3933	Railroads
2996	Process/Facility Planning	3935	Vehicles, Mobile Equipment, and Support Systems
2997	Safety/Security Administration	3938	General Real Estate
2998	Services Provided by Other Governmental Units	3939	Grounds General
2999	General Administrative Overhead	3940	Emissions Monitoring and Control Activities
3000	Solids Processing	3941	Odor Control Activities
3100	Processing Primary Solids - Summary Program	3942	Weather Monitoring Activities
3110	Gravity Thickening	3990	Administrative Overhead
3111	Gravity Thickening	3991	Human Resources Administration
3113	Force Main/Pumping	3992	Budget Administration
3117	Transportation to Interceptor	3993	Purchase Orders/Contract Administration
3118	Screenings Removal	3994	Regulatory Administration
3119	Screenings Disposal	3995	Public Affairs
3130	Predigestion Centrifuge Thickening	3996	Process/Facility Planning
3131	Predigestion Centrifuge	3997	Safety/Security Administration
3140	Gravity Belt Thickeners	3998	Services Provided by Other Governmental Units
3141	Gravity Belt Thickening	3999	General Administrative Overhead
3143	Force Main/Pumping	4000	Flood and Pollution Control
3150	Primary Thickening	4200	Waterways Control and Stormwater Detention Reservoirs
3151	Primary Thickening	4202	Power Generation at Lockport
3200	Processing Secondary Solids	4203	Stormwater Detention Reservoir Activity
3210	Unheated Digestion	4205	Diversion Operations and Accounting
3211	Imhoff Digestion	4206	Water Quality Monitoring System - M&O
3220	Heat Digestion	4207	Centennial Fountain
3221	Heated Digestion	4209	Waterways Control - All Other - General
3222	Screenings Removal/Disposal	4210	Maintenance of Waterways
3224	Loading for Transportation	4211	Waterways Debris Removal
3225	Transportation	4212	Small Stream Maintenance
3300	Processing Tertiary Solids	4213	Pollutant Recovery (Navigable)
3310	Lagoon Dewatering	4214	Pollutant Recovery (Non-navigable)
3311	Lagoon Dewatering	4215	Rodent and Insect Control
3313	Pumping to Lagoons (Force Main)	4216	Bridge and Road Maintenance
3320	Post - Digestion Centrifuge	4217	Canal Bank Maintenance
3321	Post - Digestion Centrifuge	4219	Maintenance of Waterways - All Other - General
3328	Centrifuge Conveyor/Hopper	4300	Stormwater Management
3330	Cake Aging Lagoons	4310	Stormwater Management Planning
3331	Cake Aging Lagoons	4311	Watershed Councils
3334	Loading for Transport to Cake Aging Lagoons	4312	Mapping, Surveys, and Soil Testing
3335	Intrafacility Transport to Cake Aging Lagoons	4313	Watershed Plan Development
3350	Desilting Basins	4314	Publications and Public Affairs
3351	Desilting Basins	4315	GIS System
3700	Solids Processing Design	4320	Stormwater Management Regulation
3710	Technical Assistance for Solids Processing Design	4321	Permits
3711	Solids Processing Design Technical Assistance for M&O Department	4322	Storm and Flood Ordinance Development
3712	Solids Processing Design Technical Assistance for Departments other than M&O	4323	Inspections
		4324	Zoning

<u>Code</u>	<u>Function</u>	<u>Code</u>	<u>Function</u>
4330	Operations and Maintenance	4939	Grounds
4331	Stormwater Detention Reservoir Activity	4999	General Administration Overhead
4332	Small Streams Maintenance		
4334	Operations and Maintenance Contracted with Other Governments	5000	Solids Drying/Utilization
4335	Waterways Debris Removal	5100	Disposal of Primary Solids
4340	Flood Mitigation Projects	5110	Lo - Solids Agitation/Drying
4341	Planning/Design	5111	Drying Site O&M, for Lo - Solids
4342	Contract Administration	5112	Material Preparation of Lo - Solids for Ultimate Use
4343	Construction	5114	Loading Lagoon Lo - Solids for Transport to Drying Site
4344	Flood Mitigation Projects Contracted with Other Governments	5115	Intrafacility Transport of Lagooned and Pre - Dried Lo - Solids to Drying Site
4345	Land and Easements	5120	Cake Agitation/Drying
4350	Administrative Overhead	5121	Drying Site O&M, for Cake
4351	Human Resources Administration	5122	Material Preparation of Cake for Ultimate Use
4352	Budget Administration	5124	Loading of Lagoon Cake for Transport to Drying Site
4354	Administrative Overhead Contracted with Other Governments	5125	Intrafacility Transport to Drying Site
4358	Service to Other Government Agencies	5126	Intrafacility Transport of Un - aged Cake to Drying Site
4359	General Administrative Overhead		
4400	Aeration Facilities		
4410	Instream Aeration Facilities	5200	Disposal of Secondary Solids
4420	Sidestream Aeration Facilities	5210	Contract Utilization/Disposal
4600	Monitoring	5211	Contract Utilization/Disposal of Dried Biosolids
4650	Operations Monitoring	5214	Loading of Dried Biosolids for Transportation to Utilization/Disposal Site
4652	Liquid Monitoring	5215	Transport to Utilization/Disposal Site
4653	Solids Monitoring	5220	Local Distribution
4654	Air Quality Monitoring	5221	Local Distribution O&M
4660	Waste Monitoring	5224	Loading of Dried Biosolids for Transportation to Utilization Site
4661	User Charge Ordinance - Residential and Small Nonresidential Commercial - Industrial Users	5225	Transportation of Dried Biosolids to Local Distribution Utilization Site
4662	User Charge Ordinance - Tax Exempt Users		
4663	User Charge Ordinance - Large Commercial - Industrial Users	5230	Fulton County Land Reclamation
4664	Environmental Remediation Wastewater Ordinance	5231	Fulton County Land Reclamation
4665	Chemical Toilet Wastes Disposal Ordinance	5232	Fulton County Site Maintenance
4666	Sewage and Waste Control Ordinance - Significant Industrial Users (SIUs) Minimum Regulatory Requirement Activities	5233	Pumping and Application of Supernatant
4667	Sewage and Waste Control Ordinance - Significant Industrial Users (SIUs)	5234	Loading for Transportation to Fulton County
4668	Sewage and Waste Control Ordinance - Other Industrial Users	5235	Transportation to Fulton County
4670	Environmental Monitoring	5236	Loading for Transportation in Fulton County
4671	Lake Michigan Monitoring	5237	Intrafacility Transportation in Fulton County
4672	Waterways Monitoring	5238	Farming in Fulton County
4673	Inspection Events	5239	Reclamation of Mine Sites
4674	Groundwater Monitoring	5240	Local District Utilization
4680	Technical Assistance to Organizations Outside the Monitoring and Research Department	5241	Local Utilization Site Activities
4681	Assistance to M&O Department	5243	Transport to District Farm Site
4682	Technical Assistance - All Other - General	5244	Loading for Transportation to District Site
4683	Regulatory Review and Response	5245	Transportation to District Utilization Site
4684	Engineering Process Design Support	5250	Farm Utilization of Cake
4685	Regulatory Compliance Reporting	5251	Farm Utilization of Wet Cake
4686	Facility Capital Planning and Capital/Maintenance Project Evaluations	5252	Wet Cake Holding Area
4690	Operations and Applied Research	5254	Loading for Transportation to Wet Cake Holding Area
4700	Flood and Pollution Control Design	5255	Intrafacility Transport to Wet Cake Holding Area
4710	Technical Assistance for Flood and Pollution Control Design	5256	Loading Wet Cake from Holding Area for Transportation to Farm Utilization Site
4711	Flood and Pollution Control Design Technical Assistance for M&O Department	5260	Farm Utilization of Dried Biosolids
4712	Flood and Pollution Control Design Technical Assistance for Departments other than M&O	5261	Farm Utilization of Dried Biosolids
4800	Flood and Pollution Control Construction	5264	Loading Dry Biosolids for Transportation to Farm Utilization Site
4818	Flood and Pollution Control Claims Prevention and Resolution	5265	Transportation of Dried Biosolids to Farm Utilization Site
4900	Flood and Pollution Control - Indirect Cost Program	5270	Contractual Secondary Solids Disposal
4919	Building Structures	5271	Pelletizer Operations
4929	Electrical and Mechanical Systems within Buildings	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

<u>Code</u>	<u>Function</u>	<u>Code</u>	<u>Function</u>
5900	Solids Utilization - Indirect Cost Programs	7280	Stores Operation and Issue
5910	Buildings - Structural/Architectural	7282	Storeroom Ordering
5911	Janitorial Services	7283	Receiving
5912	Structural/Architectural Systems	7284	Storing
5914	Shop Equipment	7285	Issuing
5917	Trash Disposal	7286	Stores Operation and Issue - All Other (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 Management and Report Preparation
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	Environmental 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
7000	General Support	7371	Employee Injury Claims Processed
7100	Office of the Executive Director	7379	Investigations - All Other (General)
7110	Legislative	7380	Information Technology and Telecommunications
7130	Administrative Activities	7381	Systems Analysis and Programming
7150	Civil Service Board Procedures	7382	Desktop Applications Support
7210	Treasury Activities	7383	Voice, Data, and Video Communications Support
7220	Reprographic Services	7384	Central Computer Hardware and Proprietary Software Support
7221	Duplication Services	7385	Computer Operations, Maintenance, and Support
7224	Graphic Design Services	7386	Disaster Recovery
7240	Public Affairs	7387	Computer Security
7245	Capital Improvements Public Affairs	7388	Information Systems Planning
7247	Internal Public Affairs	7389	Information Systems Coordination
7248	External Public Affairs	7390	Accounting and Auditing
7249	Library Services	7391	Accounts Payable
7250	Budget Preparation and Management Studies	7392	Payroll and Employee Expense
7251	Corporate Budget Preparation, Monitoring, and Administration	7393	Billing and Collections
7252	Management and Organization Studies	7394	Transaction Processing
7253	Support Department Budget Preparation, Monitoring, and Administration	7395	Internal Auditing
7254	Enterprise System	7396	Reporting
7255	Operating Department Budget Preparation, Monitoring, and Administration	7398	Legislative/Executive
7260	Buying Procedures	7399	Accounting and Financial Reporting
7261	Purchase Orders Processed	7405	Financial System Development
7262	Requisition Items Processed	7460	Main Office Building Complex Services
7263	Contracts Processed	7461	Main Office Building Complex Operations
7264	Quotes Processed	7462	Main Office Building Complex Construction
7265	Sale of Obsolete Inventory, Scrap, Surplus Materials, and Document Fees	7463	Mailroom Services
		7464	Telephone Switchboard Operations at MOBC
7269	Buying Procedures - All Other - General	7470	Contract Diversity
7270	Inventory and Cataloging	7471	Contract Compliance
7271	Centralized Cataloging	7472	Community Activity
7272	Cycle Counting/Inventory Control	7473	Contract Diversity Support
7273	Centralized Planning and Control	7480	Safety Program
7279	Inventory and Cataloging - All Other (General)	7490	Automotive Fleet Operations
		7491	Automotive Fleet Procurement

<u>Code</u>	<u>Function</u>	<u>Code</u>	<u>Function</u>
7496	Automotive Fleet Disposal	8924	Plumbing Systems
7499	Automotive Fleet Operations	8925	Process Water Systems
7500	Risk Management Operations	8926	High Pressure Air Systems
7501	Risk Management Administration	8927	Turbine Generator
7502	Insurance Premiums, Broker Fees, and Other Services	8928	Steam Generation/Distribution and HVAC Systems
7601	Capital Financing Program and Other Related Costs	8929	Buildings - General Electrical/Mechanical
7604	Social Security and Medicare Contributions	8930	Grounds
7700	Grants, Loans, Permits, and Government Operations	8931	Landscaping
7701	Grant/Loan Applications	8932	Roads/Parking Lots
7702	Permit Applications	8933	Railroad
7703	Grant/Loan Processing	8935	Vehicles, Mobile Equipment, and Support Systems
7704	General Government Operations	8938	General Real Estate
7705	Interaction with Private Environmental Interests	8939	Grounds General
7710	Technical Assistance for Grants, Loans, Permits, and Government Operations	8940	Emissions Monitoring and Control Activities (ICC)
7711	Grants, Loans, Permits, and Government Operations Technical Assistance for M&O Department	8941	Odor Control Activities
7712	Grants, Loans, Permits, and Government Operations Technical Assistance for Departments other than M&O	8942	Weather Monitoring Activities
7740	Land and Easements	8990	Administrative Overhead
7741	Survey Support	8991	Human Resources Administration
7745	Utility Review i.e. OUC, JULIE, and IDOT info requests	8992	Budget Administration
7750	Resource Recovery	8993	Purchase Orders/Contract Administration
7751	Phosphorus	8994	Regulatory Administration
7752	Yard Waste Tipping Fees	8995	Public Affairs
7753	Class A Biosolids	8996	Process/Facility Planning
7754	Bio - Gas	8997	Safety/Security Administration
7760	Environmental Planning	8998	Services Provided by Other Governmental Units
7761	Master Planning	8999	General Administrative Overhead
7762	Space Planning		
7763	Land Planning		
7800	Information Technology Services		
7801	Information Technology Services - General Administration		
7802	Information Technology Services - M&R		
7803	Information Technology Services - P&MM		
7804	Information Technology Services - HR		
7805	Information Technology Services - Finance		
7806	Information Technology Services - Engineering		
7807	Information Technology Services - M&O		
7808	Information Technology Services - Stormwater		
7809	Information Technology Services - All Other Departments		
7900	M&O General Support Services		
7901	M&O Services - Board of Commissioners		
7902	M&O Services - General Administration		
7903	M&O Services - M&R		
7904	M&O Services - P&MM		
7905	M&O Services - HR		
7906	M&O Services - Information Technology		
7907	M&O Services - Law		
7908	M&O Services - Finance		
7909	M&O Services - Engineering		
7999	M&O Services - Various		
8000	General Overhead (M&O Internal Use Only)		
8110	M&O Inventory Purchases		
8111	Returns to Inventory		
8900	General Overhead - Indirect Cost Programs		
8910	Buildings - Structural/Architectural		
8911	Janitorial Services		
8912	Structural/Architectural Systems		
8914	Shop Equipment		
8917	Trash Disposal		
8919	General Buildings		
8920	Buildings - Electrical/Mechanical		
8921	Electrical Systems/Subsystems		
8922	Communication Services/Subsystems		
8923	City Water Services		

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 & 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 Human Resources, Information Technology, Law, Finance, and Procurement & Materials Management, and of General Administration, 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.

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 - Interceptor Sewer Systems 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 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 and Rehabilitation Program (IIRP)

All direct O&M costs associated with the program of joint M&O/Engineering inspection and repair of the intercepting sewers and 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 detail programs pertaining to the O&M 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 detention 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 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, and 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 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, 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 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 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 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 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 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 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 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 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., detention 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 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. detention ponds, tank, tank superstructure, drives and collecting arms, processing valves and piping, instrumentation, and controls.

Program 2130 - Scum Handling Facilities

Summary of the following 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 Terrence J. O'Brien 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 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.

Program 2220 - Second-Stage Aeration/Clarification (DCC)

All costs pertaining to the aeration and clarification of the effluent from the first stage of the biological treatment process. Includes all costs for the second stage aeration and settling tanks, waste and return sludge pumping. Does not include costs for the subsequent concentration of waste sludge (3100 Series). Does not include any costs for the blowers or air mains (2212).

Detail Program 2221 - Second-Stage Aeration Basin/Clarifiers

All direct O&M costs associated with the second 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 2225 - Second-Stage Scum Skimming

All direct O&M costs pertaining to the skimming and the actual removal of floating matter (scum) from the final 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 2227 - Second-Stage 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 clarifiers), then the costs should be captured under Detail Programs (2131/2137) above.

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 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, 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 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 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 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 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 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, 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 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 O'Brien 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 O'Brien WRP, 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 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 programs. 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 subdetail 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 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 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 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 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.

Detail Program 3713 - Biogas Utilization Design and Planning

All costs pertaining to the engineering, planning, and design of processes, systems, facilities, and controls for the beneficial utilization of digester gas. These processes include steam production, electricity production, gas cleaning, gas compression, vehicle fuel, pipeline gas, and digester gas storage. Including all associated costs such as facility siting, contracting, internal design, and management of outside vendors. It specifically does not include costs for construction, operations, and maintenance of such facilities.

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 3813 - Biogas Utilization Facilities Construction

All costs pertaining to construction activities relating to building and installing processes, systems, facilities, and controls for the beneficial utilization of digester gas. These processes include steam production, electricity production, gas cleaning, gas compression, vehicle fuel, pipeline gas, and digester gas storage. Including all associated costs such as construction management, post-award engineering support, contract administration and facility start-up. It specifically does not include costs for operations and maintenance of such facilities.

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 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 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 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 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 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 Detention Reservoirs (DCC)**

Summary of the following 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 Detention Reservoir Activity

All costs pertaining to the operation of storm water detention 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 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 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 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 detail programs pertaining to the operation and maintenance of facilities for the purpose of stormwater management (501 only).

Detail Program 4331 - Stormwater Detention Reservoir Activity

All costs pertaining to the operation and maintenance of stormwater detention reservoirs.

Detail Program 4332 - Small Streams 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 stormwater 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 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 buyouts.

Program 4350 - Administrative Overhead

Summary of the following 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 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 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.

Detail Program 4654 - Air Quality Monitoring

All costs associated with air quality monitoring at the District's WRPs and solids management areas. The activities include surveillance of odor detection and measurements. Some monitoring is required by USEPA regulations.

Program 4660 - Waste Monitoring

Summary of the following 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 Wastewater Ordinance

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

Detail Program 4665 - Chemical Toilet Wastes Disposal Ordinance

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.

Program 4670 - Environmental Monitoring

Summary of the following 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.

Detail Program 4674 - Groundwater Monitoring

All costs associated with monitoring wells and lysimeters around TARP tunnels and reservoirs, solids management areas, Hanover Park, Fischer Farm, and the Fulton County land reclamation site for environmental impacts and permit compliance.

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

Summary of the following 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 & 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. This includes resolution of specific plant operating problems, 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.

Detail Program 4684 - Engineering Process Design Support

All costs associated with providing technical support to the Engineering Department in designing capital improvements to process facilities. This includes work related to information generation, new technology evaluation, plant capacity analysis, and review of design criteria documents, plans, and specifications.

Detail Program 4685 - Regulatory Compliance Reporting

All costs associated with regulatory compliance reporting, including preparation of monitoring reports, requests for changes to statutory environmental monitoring requirements, projects related to evaluating the scope and effectiveness of environmental monitoring programs as applied to impacting regulatory monitoring requirements.

Detail Program 4686 - Facility Capital Planning and Capital/Maintenance Project Evaluations

All costs associated with long term facility planning (including master planning and plant modeling) and capital/maintenance project evaluations.

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 detention 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 detention 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

All costs pertaining to 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 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 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 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 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 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 Biosolids

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 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 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 detention 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 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 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 EWRP 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 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 O&M 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 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.

Detail Program 5818 - Solids Disposal Claims Prevention and Resolution

Review of estimates and schedules from design through construction, investigation of construction claims, 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 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 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 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 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 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 alarms, and prevention systems.

Detail Program 5998 - Services Provided by Other Governmental Units

All costs pertaining to the preparation, review, payment, 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 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 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 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 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

Prepare, issue, and maintain 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 - Sale of Obsolete Inventory, Scrap, Surplus Materials, and Document Fees

Advertise, evaluate bids, and award the sale of obsolete inventory, scrap, surplus materials, and document fees.

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 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 file maintenance to ensure optimum levels of inventory and accountability of District stock.

Detail Program 7273 - Centralized Planning and Control

Requirement planning, controlling, monitoring and analyzing commodity index coded items in an optimum and economic manner.

Detail Program 7279 - Inventory and Cataloging - 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 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, Materials Requirement Planning runs, system contracts, and miscellaneous purchases in accordance with established policies and rules.

Detail Program 7283 - Receiving

Receive, inspect, and move purchased materials, both stock and non - stock items, to ensure 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 (General)

This program is to be used when expenses cannot be specifically charged to the above detail. This includes, but is not limited to, checking shortages, notifying requestors of receipt, expediting purchase orders, and monitoring invoices for discrepancies, etc.

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 recruitment, screening, and testing of Civil Service Candidates, which includes the development and maintenance of a targeted recruitment program and a database of recruitment resources, 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 Management and Report Preparation

All costs pertaining to the Other Postemployment 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, and unemployment compensation.

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. All costs pertaining to the duties of the Civil Service Board in advancing public interest in improvement of personnel administration.

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 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 - Environmental and Regulatory Matters

All costs pertaining to general environmental matters, including activities associated with Stormwater Management, Infiltration and Inflow, administration of MWRD permits such as NPDES, Clean Air Act Permit Program (CAAPP), Watershed Management Ordinance (not sewer) and Lake Diversion allocation, interpretation and monitoring of environmental regulations, resource recovery, and biosolids.

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 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 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.

Program 7380 - Information Technology and Telecommunications

Summary of the following 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 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 7394 - Transaction Processing

All costs pertaining to transaction processing payroll, employee expenses, vendor invoices, user charges, real estate leases, grants, state revolving fund loans and respective accounting costs.

Detail Program 7395 - Internal Auditing

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

Detail Program 7396 - Reporting

All costs pertaining to internal audits for compliance with legal and contractual provisions, accounting and financial reporting, and enhancements of financial systems.

Detail Program 7398 - Legislative/Executive

All costs pertaining to the duties of the Clerk's Office, including Board proceedings, agenda and legislative actions, and executive functions of the Departments

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 detail programs. Expenditures will be charged only to these detail programs.

Detail Program 7461 - Main Office Building Complex Operations

All costs pertaining to the maintenance and operations of the Main Office Building and McMillan Pavilion.

Detail Program 7462 - Main Office Building Complex 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 - Contract Diversity

Summary of the following detail programs pertaining to the implementation and enforcement of a contract diversity 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 Contract Diversity.

Detail Program 7472 - Community Activity

All costs related to conferences, preparation and distribution of information, and response to public inquiries about Contract Diversity activities.

Detail Program 7473 - Contract Diversity Support

All costs related to Contract Diversity, which cannot be specifically charged to detail programs 7471 or 7472.

Program 7480 - Safety Program

All costs pertaining to safety administration, including safety training and safety program equipment. This program also includes industrial and construction inspections, maintenance and re-certification of safety systems and equipment, plus the review of Engineering specifications.

Program 7490 - Automotive Fleet Operations

Summary of the following 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 7500 - Risk Management Operations

All costs pertaining to establishing and maintaining a risk management program, including insurance coverage and premiums for other than employee benefits, administration of risk management information systems, development of emergency response and business continuity plans, and fees for other risk-related services such as insurance brokers, asset appraisals, and risk assessments.

Detail Program 7501 - Risk Management Administration

All costs pertaining to the establishment and administration of an enterprise wide risk management program, including insurance coverage (but not including employee benefit programs), administration of the risk management information system (RMIS), review of insurance wording in contracts, development of an emergency response plan, and a business continuity plan.

Detail Program 7502 - Insurance Premiums, Broker Fees, and Other Services

Premiums paid to insurance companies, fees paid to insurance brokers, and fees for other risk related services such as asset appraisals, loss development, funding and actuarial reviews, and risk assessments.

Program 7601 - Capital Financing Program and Other Related Costs

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 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 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 7750 - Resource Recovery

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

Detail Program 7751 - Phosphorus

All costs pertaining to the recovery of phosphorus from the waterways.

Detail Program 7752 - Yard Waste Tipping Fees

All costs pertaining to the total volume of waste received in a calendar year.

Detail Program 7753 - Class A Biosolids

All costs pertaining to the sale of Class A Biosolids .

Detail Program 7754 - Bio - Gas

All costs pertaining to the maximized production of clean bio-gas.

Program 7760 - Environmental Planning

Summary of the following 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 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 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 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 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 general buildings. 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 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 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 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 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.

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>
100	PERSONAL SERVICES	612820	Computer Software Maintenance
601010	Salaries of Regular Employees	612840	Communications Equipment Maintenance (Includes Software)
601060	Compensation Plan Adjustments	612860	Repairs to Vehicle Equipment
601070	Social Security and Medicare Contributions	612970	Repairs to Testing and Laboratory Equipment
601080	Salaries of Nonbudgeted Employees	612990	Repairs, N.O.C.
601090	Employee Claims		
601100	Tuition and Training Payments	300	MATERIALS AND SUPPLIES
601230	District Contribution for Early Retirees	623030	Metals
601250	Health and Life Insurance Premiums	623070	Electrical Parts and Supplies
601270	General Salary Adjustments	623090	Plumbing Accessories and Supplies
601300	Personal Services, N.O.C. (Not Otherwise Classified)	623110	Hardware
		623130	Buildings, Grounds, Paving Materials, and Supplies
200	CONTRACTUAL SERVICES	623170	Fiber, Paper, and Insulation Materials
612010	Travel	623190	Paints, Solvents, and Related Materials
612030	Meals and Lodging	623250	Vehicle Parts and Supplies
612040	Postage, Freight, and Delivery Charges	623270	Mechanical Repair Parts
612050	Compensation for Personally-Owned Automobiles	623300	Manhole Materials
612080	Motor Vehicle Operating Services	623520	Office, Printing, and Photographic Supplies, Equipment, and Furniture
612090	Reprographic Services	623530	Farming Supplies
612150	Electrical Energy	623560	Processing Chemicals
612160	Natural Gas	623570	Laboratory Testing Supplies, Small Equipment, and Chemicals
612170	Water and Water Services	623660	Cleaning Supplies
612210	Communication Services	623670	Railroad Supplies
612240	Testing and Inspection Services	623680	Tools and Supplies
612250	Court Reporting Services	623700	Wearing Apparel
612260	Medical Services	623720	Books, Maps, and Charts
612280	Subscriptions and Membership Dues	623780	Safety and Medical Supplies
612290	Insurance Premiums	623800	Computer Software
612330	Rental Charges	623810	Computer Supplies
612340	Discount Loss	623820	Fuel
612360	Advertising	623840	Gases
612370	Administration Building Operation	623850	Communications Supplies
612390	Administration Building Mc Pav Operation	623860	Lubricants
612400	Intergovernmental Agreements	623990	Materials and Supplies, N.O.C.
612410	Governmental Service Charges		
612420	Maintenance of Grounds and Pavements	400	MACHINERY AND EQUIPMENT
612430	Payments for Professional Services	634600	Equipment for Collection Facilities
612440	Preliminary Engineering Reports and Studies	634620	Equipment for Waterway Facilities
612450	Professional Engineering Services for Construction Projects	634650	Equipment for Process Facilities
612470	Personal Services for Post-Award Engineering for Construction Projects – Do Not Use	634670	Railroad Equipment
612490	Contractual Services, N.O.C.	634760	Material Handling and Farming Equipment
612500	Biosolids Application Services	634780	Safety and Medical Equipment
612510	Biosolids Disposal Charges	634790	Marine Equipment
612520	Waste Material Disposal Charges	634800	Office Furniture and Equipment
612530	Farming Services	634810	Computer Equipment
612540	Sludge Cake Disposal	634820	Computer Software
612590	Sludge Disposal	634840	Communications Equipment (Includes Software)
		634860	Vehicle Equipment
		634970	Testing and Laboratory Equipment
		634990	Machinery and Equipment, N.O.C.
	<i>612600 - 612990 (Corporate Fund Only)</i>		
	<u>Repairs to Structures and Non - Structural Improvements</u>	500	CAPITAL AND PRESERVATION PROJECTS
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
		645690	Capital Projects, N.O.C.
	<u>Repairs to Machinery and Equipment</u>	645700	Preservation of Collection Facility Structures
612760	Repairs to Material Handling and Farming Equipment	645720	Preservation of Waterway Facility Structures
612780	Safety Repairs and Services	645730	Preservation via Corps of Engineers Services
612790	Repairs to Marine Equipment	645750	Preservation of Process Facility Structures
612800	Repairs to Office Furniture and Equipment	645780	Preservation of Buildings
612810	Computer Equipment Maintenance		

<u>Code No.</u>	<u>Account Description</u>
645790	Preservation of Capital Projects, N.O.C.
600	LAND
656010	Land
700	FIXED AND OTHER CHARGES
667020	Equity Transfer
667130	Taxes on Real Estate
667220	General Claims and Emergency Repair and Replacement Costs
667250	Refunds
667340	Payments for Easements
667350	Charges, N.O.C.
	FIXED AND OTHER CHARGES - FINANCIAL
	(See page 71 for Expenditures)
727070	Interest on Corporate Notes and Other Interim Financing
727080	Interest on Bond Anticipation Notes
727090	Interest on Construction Fund Notes
727100	Interest on Bonds
727102	Principal - Capital Lease
727110	Principal on Bonds
727112	Interest - Capital Lease
767300	Bond Issuance Costs
767301	Capital Outlay - Biosolids Facility
767400	Refunding Transaction Costs
767401	Liquidity Fees
767402	Remarketing Fees
767403	Trustee and Other Fees
777410	Transfer to Escrow Agents
777450	Other Financing Use - Bond Discount
787420	Intrafund Transfers
787430	Transfers - In/Out
787440	Offset for Prepaid Insurance
787500	Treasurer's Office - 2 Fund Reimbursement
787510	General Administration - 2 Fund Reimbursement
787520	Procurement & Materials Mgmt - 2 Fund Reimbursement
787530	Human Resources Department - 2 Fund Reimbursement
787540	Law Department - 2 Fund Reimbursement
787550	Finance Department - 2 Fund Reimbursement
787560	Monitoring & Research - 2 Fund Reimbursement
787570	Maintenance & Operations - 2 Fund Reimbursement
787580	Information Technology - 2 Fund Reimbursement
787700	Reimbursement to the Construction Fund for Labor Costs Incurred on Corporate Fund Projects
787710	Reimbursement to the Construction Fund for Indirect Costs Incurred on Corporate Fund Projects
787720	Reimbursement to the Construction Fund for Labor Costs Incurred on Bond Fund Projects
787730	Reimbursement to the Construction Fund for Indirect Costs Incurred on Bond Fund Projects
790001	Inventory Difference
790002	Inventory Scrapping
790003	Price Difference
790004	Materials Management Difference (Invoice Verification)
797890	Pension Costs
798200	OPEB - Professional Fees
798201	OPEB - Retiree Health Care Premiums & Claims

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>
100	PERSONAL SERVICES The accounts under this classification relate to: salaries of regular and temporary employees; employee claims; and awards.	601300	Personal Services, N.O.C. (Not Otherwise Classified) 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.
601010	Salaries of Regular Employees Payments for budgeted personnel titles and rates.	200	CONTRACTUAL SERVICES 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.
601060	Compensation Plan Adjustments 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.	612010	Travel Payments for travel furnished by outside carriers (auto rental and parking charged to a/c 612330). Illustration: Bus, cab, “L”, train, plane, employee or recruit transportation costs.
601070	Social Security and Medicare Contributions District contribution of employer portion of required Social Security and Medicare payments.	612030	Meals and Lodging 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.) Illustration: Hotel, motel, meals, tips.
601080	Salaries of Nonbudgeted Employees 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.	612040	Postage, Freight, and Delivery Charges Payments made to post offices or substations and freight charges for materials shipped or hauled. Illustration: Metered mail, parcel post, registered mail, special delivery stamped envelopes, stamps, freight charge, cartage or demurrage.
601090	Employee Claims 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. Illustration: Injury settlements, hospitalization costs, compensation made to the State for District unemployment compensation.	612050	Compensation for Personally-Owned Automobiles Payments made to employees on authorized District business using their personally owned vehicles. Illustration: Tolls, parking, rate per mile.
601100	Tuition and Training Payments 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. Illustration: Study courses, registration fees for professional seminars and conferences.	612080	Motor Vehicle Operating Services Payments for services to District - owned vehicles for gas, oil, greasing, washing, license plates, commercial driver’s license renewals, including tolls, when authorized; also parking for these District cars.
601230	District Contribution for Early Retirees The District’s contribution towards the early retirement program.	612090	Reprographic Services 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. Illustration: Printing, planographing, blueprinting, tracing, aerial and ground photography, microfilming, film processing, photostats, slides.
601250	Health and Life Insurance Premiums Payments for individual employee premiums for life insurance and hospitalization made with District funds.	612150	Electrical Energy 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.
601270	General Salary Adjustments 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.	612160	Natural Gas Payments to gas companies for consumption of natural gas.

<u>Code No.</u>	<u>Name and Description</u>	<u>Code No.</u>	<u>Name and Description</u>
612170	Water and Water Services Payments made to cities, villages, or water companies for the consumption of water, including bottled water.	612370	Administration Building Operation Payments for maintenance and operation of the Main Office Building at 100 East Erie Street.
612210	Communication Services Payments made for telephone, Internet service providers, telegraph and telemetering services.		Illustration: Cleaning, heating, routine repair, window washing and pest control.
612240	Testing and Inspection Services Payments made for inspecting and testing materials, equipment, etc., for experimental work, research, construction, maintenance and operation work. Illustration: Testing concrete, steel, lubricants, elevators, meters, and all types of equipment. Soil and rock mechanics investigations to assist in the design of structures.	612390	Administration Building McMillan Pavilion Operation Payments for maintenance and operation of the Main Office McMillan Pavilion at 111 East Erie Street.
612250	Court Reporting Services Payments made to governmental agencies or private reporting firms. Illustration: Court reporting and transcript.	612400	Intergovernmental Agreements Payments under project cost sharing agreements with other governmental agencies which will not result in District acquisition of capital assets. Illustration: Stormwater management projects or flood-prone property acquisitions for local municipalities.
612260	Medical Services Payments made for medical services rendered by doctors, hospitals, clinics, laboratories and veterinarians. Illustration: Examinations, treatment, x - rays, etc.	612410	Governmental Service Charges Payments for the operation of small sewage treatment plants, pumping stations and any other governmental agency service, including payments for fees and professional services. Illustration: Hinsdale, Fox River WRD, U.S. Geological Surveys, Corps of Engineers, IEPA Laboratory Certification Fee, studies by the Illinois State Water Survey.
612280	Subscriptions and Membership Dues Payments made to receive the services and benefits of professional and business organizations and societies. Illustration: Payments for association, magazine, newspaper and society subscriptions, memberships, dues and fees, including electronic subscriptions and electronic books.	612420	Maintenance of Grounds and Pavements Payments to outside contractors for the upkeep of District grounds and repair of pavements and walks. Illustration: 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.
612290	Insurance Premiums Payments made to cover loss for accident, catastrophe, and Worker's Compensation. Illustration: Auto Insurance, Surety Bond Premiums, Worker's Compensation Premiums.	612430	Payments for Professional Services Payments to specialists in areas such as Human Resources, Law, Sewer Design, Flood Control, Research, etc. Illustration: 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.
612330	Rental Charges Payments for rental of land, structures, motor vehicles, office equipment and floating equipment. Included are services of operators, where applicable. Illustration: Helicopter, facilities, aerial surveys, rental of trailer, bus, boat, truck, airplane, office and plant equipment.	612440	Preliminary Engineering Reports and Studies Payments to consultants for engineering studies and preliminary plans.
612340	Discount Loss Expenditure generated when a payment is made outside of the discount payment terms.	612450	Professional Engineering Services for Construction Projects Payments to consultants for the preparation of final contract plans and specifications, cost estimates, and on-site inspection and supervision of construction projects.
612360	Advertising Payments to publishers and other communication media for various purposes, such as legal notices, position vacancies, ordinances and contracts. Illustration: Magazine, Newspaper, Radio, Television.	612470	Personal Services for Post-Award Engineering for Construction Projects – Do Not Use Payments to consultants for providing on - site inspection and supervision of construction projects. (commitment item is being phased out and should not be used for new projects).

<u>Code No.</u>	<u>Name and Description</u>	<u>Code No.</u>	<u>Name and Description</u>
612490	Contractual Services, N.O.C. Payments for miscellaneous operations performed by outside agencies and individuals not covered under other impersonal service accounts. Illustration: 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.	612760 - 612990	Repairs to Machinery and Equipment: (Corporate Fund Only) Payments for repair work and preventive maintenance only, performed under outside contract.
612500	Biosolids Application Services Payments made for contract laborers and materials in the application of Biosolids.	612760	Repairs to Material Handling and Farming Equipment Repairs to equipment used in material handling and farming, including crawlers, tractors, cranes, and graders.
612510	Biosolids Disposal Charges Normally for transportation and related expenses to move Biosolids from our sewage plants by rail, barge, truck, pipeline, etc. Illustration: Other related costs - barge inspection, leasing expense, unloading barge and dock expense.	612780	Safety Repairs and Services 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.
612520	Waste Material Disposal Charges All services and expenses relative to waste disposal and handling, excavation and transportation of process, lagoon and centrifuge solids. Illustration: Grit, screenings, scum, trash, dragline, slackline, and dozer services.	612790	Repairs to Marine Equipment Repairs to boats, barges, and related appurtenances.
612530	Farming Services Services for agricultural work on District land.	612800	Repairs to Office Furniture and Equipment Repairs to office items including typewriters, desks, chairs, photocopiers, and print shop and mail room equipment.
612540	Sludge Cake Disposal Payments for the disposal of predigested sludge.	612810	Computer Equipment Maintenance Contractual services and repairs performed under outside contract to items such as personal computers, servers, printers, central data processing equipment and other computer peripherals.
612590	Sludge Disposal Control management and disposal of solids by private contract.	612820	Computer Software Maintenance Maintenance and support of existing mainframe and personal computer software, including annual renewal licenses, version upgrades, and fees and maintenance for software as a service.
612600 - 612680	Repairs to Structures and Non - Structural Improvements (Corporate Fund Only) 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, and 645700 - 645790.	612840	Communications Equipment Maintenance (Includes Software) Contractual services and repairs to items such as telephone switches, telephone equipment, radio, and fax machine, etc., including maintenance and support of existing communications systems software, software version upgrades and annual software renewal licenses. Illustration: Radio, FAX machine, vehicle locator unit service fees and upgrades.
612600	Repairs to Collection Facilities Repairs to sewers, tunnels, and sewage structures, pumping stations, all related machinery and equipment, and television inspection of sewers.	612860	Repairs to Vehicle Equipment 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.
612620	Repairs to Waterway Facilities Repairs to waterway appurtenances, locks, dams, bridges, viaducts, channels, ditches, reservoirs and their related pumping stations, machinery and equipment.	612970	Repairs to Testing and Laboratory Equipment 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.
612650	Repairs to Process Facilities Repairs to treatment plant facilities and related machinery and equipment.	612990	Repairs, N.O.C. Various repair and maintenance expenses not covered in Commitment Items 612600 - 612970. Illustration: Photographic equipment, engineering and drafting equipment, police weapons and holsters, televisions and audio/visual equipment.
612670	Repairs to Railroads Repairs to railroads and equipment including railroad bed, track, and dump cars.	300	MATERIALS AND SUPPLIES: 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.
612680	Repairs to Buildings Building repairs including tuckpointing, re - roofing, refrigeration, air conditioning, elevators, drinking fountains and heating.		

<u>Code No.</u>	<u>Name and Description</u>	<u>Code No.</u>	<u>Name and Description</u>
623030	<p>Metals Commodities consisting of manufactured (fabricated) metals to be used for reinforcing, patching, replacing, building, supporting, etc.</p> <p>Illustration: 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.</p>		<p>Illustration: Batteries, belts, distributor caps, gaskets, pumps, rings, springs, spark plugs, tires, tubes, and antifreeze.</p>
623070	<p>Electrical Parts and Supplies 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.</p> <p>Illustration: Coil, connector, fuse, reflector, cable, switch box, battery (not auto) contact, terminal, conduit, outlet, lamp wire, telephones, and motors.</p>	623270	<p>Mechanical Repair Parts Commodities used in repairing equipment. Would also include mechanical equipment not relegated to other 300 - series line items.</p> <p>Illustration: Bearings, blower parts, boiler parts, chain sprockets, compressor parts, crane parts, diaphragms, dryer parts, drill parts, feeder parts, filter blankets, furnace parts, heater parts, hoist parts, pistons, pump parts, packing turbines, replacement chains, and packing.</p>
623090	<p>Plumbing Accessories and Supplies 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.</p> <p>Illustration: Connectors, cross couplings, unions, ell joints, pipe elbows, pipe extensions, valves and parts, piping and tubing, iron, copper, plastic, rubber and neoprene, garden or steam hoses, and pumps.</p>	623300	<p>Manhole Materials Included under this line item are all commodities, materials, parts or supplies used for replacement, repair, or upgrade of manholes.</p>
623110	<p>Hardware Commodities used for fixing, improving and repairing machines and structures.</p> <p>Illustration: Bolt, hinge, hook, lock, nail, nuts, pin, rivet, screw, spring, washer, bailing wire, tie wire, aluminum fence ties, track bolts, and spikes.</p>	623520	<p>Office, Printing, and Photographic Supplies, Equipment, and Furniture 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.</p> <p>Illustration: 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 and moveable partitions.</p>
623130	<p>Buildings, Grounds, Paving Materials, and Supplies Materials and supplies used in repairing and improving structures, streets, walks and landscaping.</p> <p>Illustration: Rock, sand, lime, granite, stone, asphalt, brick, cement, glass, lumber, plaster, roofing, tile, glue, adhesives, seals, trees, bushes, woodfiller, and rock salt.</p>	623530	<p>Farming Supplies Farming equipment and supplies including vitamins, rubbing block, seed, and fertilizers.</p>
623170	<p>Fiber, Paper, and Insulation Materials Commodities used to protect and safeguard structures, persons or equipment (paper stationery or printing not included).</p> <p>Illustration: 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, and duck.</p>	623560	<p>Processing Chemicals Commodities used for the facilitation of sludge treatment and disposal in Maintenance & Operations.</p> <p>Illustration: Ferric chloride, soda ash, muriatic acid, sodium hypochlorite, insecticides, herbicides, algicides, pesticides, larvacides, rodent control chemicals, chemical toilet supplies.</p>
623190	<p>Paints, Solvents, and Related Materials Commodities used for protection from the elements and/or for appearance; supplies used to facilitate application and preservation of these products.</p> <p>Illustration: Mineral spirits, brush & roller, xylene putty, thinner, paint, remover, varnish, linseed oil, glue, enamel, wallpaper, paste, paint, grease cans, and covers.</p>	623570	<p>Laboratory Testing Supplies, Small Equipment, and Chemicals Commodities, supplies and minor cost equipment used in research and laboratory-related activities and special projects.</p> <p>Illustration: Beakers, burners, flasks, forceps, syringes, burettes, injection valves, funnels, tubes and tubing, pipettes, laboratory chemicals and gases, gauges, balances, microscopes, refrigerators, flowmeters, samplers, etc.</p>
623250	<p>Vehicle Parts and Supplies 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.</p>	623660	<p>Cleaning Supplies Commodities used in plants, offices and related facilities for cleanliness and sanitation of washrooms, equipment, etc.</p> <p>Illustration: Brooms, disinfectants, mops, polishes, soaps, sponges, towels, rags, toilet paper, and cocoa mats.</p>
		623670	<p>Railroad Supplies Items used to operate and maintain railroad facilities.</p>
		623680	<p>Tools and Supplies Implements used for cutting, drilling or shaping by hand or in conjunction with a machine or some equipment.</p> <p>Illustration: Axes, braces, dies, drills, bits, broaches, chucks, cutters, machines or hand saws, pliers, shovels, spades, emery cloth, sandpaper, files, abrasives, flashlights, slings, and gang hooks.</p>

<u>Code No.</u>	<u>Name and Description</u>	<u>Code No.</u>	<u>Name and Description</u>
623700	<p>Wearing Apparel Wearable commodities purchased for use by personnel in performing regular duties.</p> <p>Illustration: 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.</p>	623860	<p>Lubricants Commodities used to help equipment performance and to cut down wear and tear on machinery, equipment and parts plus demurrage and deposits on containers.</p> <p>Illustration: Graphite, lubricating oil, motor detergent, wax, silicone.</p>
623720	<p>Books, Maps, and Charts Commodities used for reference, illustrations, and for general or technical information to perform and understand one's activities and for recording data. Wearable commodities purchased for use by personnel in performing regular duties.</p> <p>Illustration: Dictionaries, directories, manuals, maps, pamphlets, textbooks, and electronic digital equivalents, e.g., CD's or tapes.</p>	623990	<p>Materials and Supplies, N.O.C. Commodities where no other applicable classification is available in terms of materials, parts or supplies.</p> <p>Illustration: Decals, flag, signs (not safety or security), ammunition, marine supplies, railroad supplies.</p>
623780	<p>Safety and Medical Supplies Materials and supplies required to maintain an adequate safety, medical, and fire prevention program.</p> <p>Books, Maps, and Charts Commodities used for reference, illustrations, and for general or technical information to perform and understand one's activities and for recording data.</p> <p>Illustration: 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, and splints.</p>	400	<p>MACHINERY AND EQUIPMENT 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).</p>
623800	<p>Computer Software Initial acquisition of computer software and licenses, such as individual department purchases of specialty software for individual PC's.</p>	634600	<p>Equipment for Collection Facilities 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.</p>
623810	<p>Computer Supplies Parts and supplies used to repair and maintain computer equipment, including minor computer equipment.</p> <p>Illustration: Cables, mice, circuit boards, floppy disks, memory chips, PC's and laptop computers, printers, monitors, scanners (flatbed and barcode).</p>	634620	<p>Equipment for Waterway Facilities All expenditures made for locks, dams, powerhouses, detention 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.</p> <p>Illustration: Motors, transformers, circuit breakers, pumps, drills, storage cabinets, contracts to furnish and install cooling equipment.</p>
623820	<p>Fuel Commodities used for heating facilities, powering internal combustion engines, and burning in portable stoves and lanterns.</p> <p>Illustration: Bulk gasoline, fuel oil, diesel oil, kerosene, naphtha, illuminants, and propane.</p>	634650	<p>Equipment for Process Facilities 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.</p> <p>Illustration: Motors, transformers, circuit breakers, pumps, lathes, storage cabinets, steam flow meters, benches, vises.</p>
623840	<p>Gases Commodities of a gaseous nature used for cutting, welding, igniting, burning sewage treatment. Also includes demurrage charges and deposits on containers.</p> <p>Illustration: Acetylene, chlorine, and oxygen.</p>	634670	<p>Railroad Equipment Equipment used in the transportation of materials, equipment and sludge by our railroad facilities.</p>
623850	<p>Communications Supplies Commodities used for replacement, repair, upgrade or new purchases of communications equipment, including telephones, fax machines, radios, routers and pagers.</p>	634760	<p>Material Handling and Farming Equipment Equipment used in loading or relocating bulky materials or performing farming tasks.</p> <p>Illustration: Backhoes, buckets, bulldozers, end loaders, power shovels, tractors, cultivators, plows, discs, and tillers.</p>
		634780	<p>Safety and Medical Equipment Equipment used for safety of personnel and facilities.</p>
		634790	<p>Marine Equipment Items to be used on and by boats or on streams and rivers.</p> <p>Illustration: Boats, marine engines, and equipment.</p>

<u>Code No.</u>	<u>Name and Description</u>	<u>Code No.</u>	<u>Name and Description</u>
634800	Office Furniture and Equipment Items used in buildings for professional and clerical functions including items for decorating purposes. Illustration: Cubicle partitions.		Illustration: Harbor retaining walls, service gates, and spillways.
634810	Computer Equipment Acquisition of major computer equipment and systems. Illustration: Mainframe computers, minicomputers, peripherals, tape drives, and disc drives.	645630	Army Corps of Engineers Services All capital projects sponsored by the Army Corps of Engineers.
634820	Computer Software Initial acquisition of computer software and licenses.	645650	Process Facilities Structures All capital projects concerned with necessary sewage conveying within a processing plant as well as tunnels, sewage structures, and sludge lines. Illustration: Drying beds, grit chambers, tanks, aeration, concentration, digestion, final Imhoff preliminary, and skimming.
634840	Communications Equipment (Includes Software) Equipment and its associated software, other than computer equipment and software, used for telecommunications. Illustration: Telephone systems, switchboards, and LAN bridges.	645680	Buildings Includes structures and any permanent fixtures within and out of such structures. Illustration: Main Office Buildings, Storerooms, Sewer Control Chambers, curbs, gutters, roads, and sidewalks.
634860	Vehicle Equipment Vehicles used for transportation of personnel or materials. Illustration: Autos, dump trucks, sweepers, semitractors, and trucks.	645690	Capital Projects, N.O.C. 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.
634970	Testing and Laboratory Equipment 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. Illustration: Fault locators, instruments, incubators, ovens, sterilizers, centrifuges, ductless fume hoods, and furnaces, etc.		PRESERVATION PROJECTS Costs that extend the useful life of an infrastructure asset, but do not increase the capacity (level of service) or efficiency (maintaining the same level of service at a reduced cost) of the asset.
634990	Machinery and Equipment, N.O.C. Expenditures for equipment of a miscellaneous nature not chargeable to one of the other accounts in the 400 series. Illustration: Engineering equipment such as drafting tables and planimeters. Photographic equipment such as cameras, enlargers, water coolers, and mail and postage machines.	645700	Preservation of Collection Facility Structures
500	CAPITAL AND PRESERVATION PROJECTS CAPITAL PROJECTS 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.	645720	Preservation of Waterway Facility Structures
645600	Collection Facilities Structures Capital projects having to do with separate and independent facilities outside the major treatment plant areas. Illustration: Pumping Stations, Interceptor Sewers.	645730	Preservation via Corps of Engineers Services
645620	Waterway Facilities Structures All capital projects concerned with structures such as bridges, viaducts, locks, dams, channels, ditches, reservoirs, and powerhouses.	645750	Preservation of Process Facility Structures
		645780	Preservation of Buildings
		645790	Preservation of Capital Projects, N.O.C.
		600	LAND
		656010	Land 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.
		700	FIXED AND OTHER CHARGES This classification is for costs incurred through bond ordinances, from other governmental agencies, unforeseen circumstances, special purposes, and miscellaneous charges not otherwise classified.
		667020	Equity Transfer Transfer payments between funds.
		667130	Taxes on Real Estate Payments made on District property located in various townships throughout such counties as DuPage and Will Townships.

<u>Code No.</u>	<u>Name and Description</u>	<u>Code No.</u>	<u>Name and Description</u>
667220	General Claims and Emergency Repair and Replacement Costs Payments made to persons or firms in settlements of injury or damage to property other than District property, or persons other than District employees for claims of deprivation of any constitutional or statutory right or protection. This account is also charged for emergency costs to repair or replace property or facilities damaged by fire, flood, explosion, vandalism, or any peril natural or manmade.	767402	Remarketing Fees Fees associated with the remarketing and interest rate setting on variable rate debt.
667250	Refunds Payments made to individuals or firms to pay back amounts on such activities as rentals, appraisals, and other related expenses.	767403	Trustee and Other Fees Variable Rate Debt Administration Costs-Trustee and other Professional Fees.
667340	Payments for Easements Payments made to individuals or firms for licenses or right - of - way privileges to perform District operations. Permanent or temporary.	777410	Transfer to Escrow Agents Transfers associated with refunding bond transactions.
667350	Charges, N.O.C. This account will be charged for any fiscal, operational, or safety-related special purpose not chargeable to any other specific account in the Fixed and Other Charges category.	777450	Other Financing Use - Bond Discount
	FIXED AND OTHER CHARGES - FINANCIAL	787420	Intrafund Transfers Transfers among accounts within a fund.
727070	Interest on Corporate Notes and Other Interim Financing Periodic payments for use of money before annual property taxes are received for General Obligation Notes, Tax Anticipation Notes, and other interim financing.	787430	Transfers - In/Out Equity transfers related to interfund transfers.
727080	Interest on Bond Anticipation Notes Periodic payments for interest on bond anticipation notes. This shall be an expenditure of the Capital Improvements Bond Fund.	787440	Insurance Offset Offset for Prepaid Insurance.
727090	Interest on Construction Fund Notes Periodic payments for use of money before annual property taxes are received.	787500 - 787730	Reimbursement to the Corporate Fund for Services Provided to the Construction Fund Reimbursement from the Construction Fund to the Corporate Fund for direct and indirect services to support Construction Fund activities.
727100	Interest on Bonds Periodic payments of interest for bonds issued for various purposes.	787500	Treasurer's Office - 2 Fund Reimbursement
	Illustration: Cal - Sag Improvement, Construction Series, Working Cash.	787510	General Administration - 2 Fund Reimbursement
727102	Principal - Capital Lease Monthly principal portion of the District's capital lease payment for the biosolids processing facility.	787520	Procurement & Materials Management - 2 Fund Reimbursement
727110	Principal on Bonds Yearly payments for principal amounts of general obligation or revenue bonds used for various purposes.	787530	Human Resources Department - 2 Fund Reimbursement
	Illustration: Construction Series, Working Cash.	787540	Law Department - 2 Fund Reimbursement
727112	Interest - Capital Lease Monthly interest portion of the District's capital lease payment for the biosolids processing facility.	787550	Finance Department - 2 Fund Reimbursement
767300	Bond Issuance Costs Fees paid for legal, accounting, commissions, promotion costs, printing and other similar charges associated with a bond issue.	787560	Monitoring & Research - 2 Fund Reimbursement
767301	Capital Outlay - Biosolids Facility Capitalized net value of the District's biosolids processing facility.	787570	Maintenance & Operations - 2 Fund Reimbursement
767400	Refunding Transaction Costs Refunding Transaction Costs - costs associated with the defeasance of bonds (refunding issuance costs).	787580	Information Technology - 2 Fund Reimbursement
767401	Liquidity Fees Fees associated with a standby commitment to purchase and/or provide an alternative market for variable bonds.	787700	Reimbursement to the Construction Fund for Labor Costs Incurred on Corporate Fund Projects Corporate Fund reimbursement to the Construction Fund for salary costs of Construction Fund employees working on Corporate Fund projects.
		787710	Reimbursement to the Construction Fund for Indirect Costs Incurred on Corporate Fund Projects 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. Incurred on Corporate Fund Projects
		787720	Reimbursement to the Construction Fund for Labor Costs Incurred on Bond Fund Projects Bond Fund reimbursement to the Construction Fund for salary costs of Construction Fund employees working on Bond Fund projects.

<u>Code No.</u>	<u>Name and Description</u>
787730	Reimbursement to the Construction Fund for Indirect Costs Incurred on Bond Fund Projects 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.
790001	Inventory Difference Corporate fund adjustment for any differences between the SAP inventory value and a physical count. (Transaction MI07).
790002	Inventory Scrapping Corporate fund adjustment to inventory to remove obsolete items from inventory.
790003	Price Difference Price changes related to inventory items, includes price changes on 501 movement types and adjustments when goods receipt does not equal the corresponding invoice for inventory items.
790004	Materials Management Difference (Invoice Verification) Corporate Fund adjustment when goods receipt does not equal the corresponding invoice for non-inventory items.
797890	Pension Costs Employer annual contributions to the Retirement Fund.
798200	OPEB - Professional Fees Fees paid for legal, investment advisory, audit, trade execution, and other services related to administration of the OPEB Trust.
798201	OPEB - Retiree Health Care Premiums and Claims Claims and insurance premiums paid for retirees.

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>
A		Drafting Supplies	623520
Accident Insurance Premium	612290	E	
Administration Building Operation		Easements, Payment for	667340
Main Office Building	612370	Electric Energy	612150
McMillan Pavilion	612390	Electrical Equipment	
Advertising	612360	Collection Facilities	634600
Auto Operating Services	612080	Waterway Facilities	634620
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
Bond Issuance Costs	767300	Buildings	612680
Bonds, Fees for Paying	612430	Electrical Parts and Supplies	623070
Books, Maps and Charts	623720	Emergency Repairs and Replacement	667220
Bridges and Viaducts	645620	Employee Claims	601090
Bridges and Viaducts, Repairs to	612620	Employee Training	601100
Buildings	645680	Employer Medicare Contribution	601070
Buildings, Paving Materials, and Grounds	623130	Engine and Machine Parts - Mechanical Repair Parts	623270
Buildings, Repairs to	612680	Engineering and Drafting Equipment	634990
C		Engineering and Drafting Equipment, Repairs to	612990
Capital Projects, N.O.C.	645690	Equipment, N.O.C.	634990
Cartage	612040	Equipment Rent	612330
Channels and Ditches	645620	Equity Transfer	667020
Channels and Ditches, Repairs to	612620	F	
Chemicals & Supplies		Farming Machinery and Equipment	634760
M&O Processing	623560	Farming Machinery and Equipment, Repairs to	612760
M&R Laboratory	623570	Farming Services	612530
Claims		Farming Supplies	623530
General	667220	Fax Machines	623850
Employee	601090	Fees for Paying Bond and Interest Coupons	612430
Cleaning and Toilet Supplies	623660	Ferric Chloride - Processing Chemicals - M&O	623560
Communications Equipment and Software	634840	Fiber Products and Insulation Materials	623170
Communications Equipment Maintenance and Software	612840	Film Processing	612090
Communications Supplies	623850	Fire Prevention and Fire Fighting Equipment	634780
Compensation for Personal Services, N.O.C. (Other than salaries & wages)	601300	Freight Charges and Cartage	612040
Compensation for Personally-Owned Motor Vehicles	612050	Fuel Oil and Liquid Fuel Illuminants	623820
Computer Hardware (Mainframe)	634810	Furniture and Office Equipment	634800
Computer Software	634820	Furniture and Office Equipment, Repairs to	612800
Computer Software Maintenance	612820	G	
Computer Supplies (Includes general items, PCs, Laptops & Peripherals)	623810	Gas (in containers)	623840
Contractual Services, N.O.C.	612490	Gas, Natural	612160
Court Reporting Service	612250	Gasoline - Fuel	623820
D		General Claims	667220
Dams	645620	Governmental Service Charges	612410
Dams, Repairs to	612620	Grease - Lubricants	623860
Delivery Charges	612040	H	
Demurrage	612040	Hardware	623110
Diesel Oil - Fuel	623820	Heating and Ventilating Equipment	
Discount Loss	612340	Collection Facilities	634600
Disposal Charges		Waterway Facilities	634620
Biosolids	612510	Process Facilities	634650
Waste Material	612520	Heating and Ventilating Equipment, Repairs to	
Sludge Cake	612540	Collection Facilities	612600
Sludge	612590	Waterway Facilities	612620
District Contribution for Early Retirees	601230	Process Facilities	612650
Ditches	645620	Buildings	612680
Ditches, Repairs to	612620	Hospital Services - Medical Services	612260
Doctors Service	612260	Hotel (Meals and Lodging)	612030
Drafting Equipment	634990		
Drafting Equipment, Repairs to	612990		

<u>Commitment Item</u>	<u>Code</u>	<u>Commitment Item</u>	<u>Code</u>
I		Office Furniture and Equipment	634800
Impersonal Services, N.O.C.	612490	Office Furniture and Equipment, Repairs to	612800
Instruments, Repairs to Testing & Lab Equipment	612970	Office Print, and Photo Supplies, Equipment and Furniture	623520
Instruments - Testing & Laboratory Equipment	634970	Oil, Grease, and Other Lubricants	623860
Insulation Materials	623170	OPEB - Professional Fees	798200
Insurance Offset	787440	OPEB - Retiree Health Care Premiums & Claims	798201
Insurance Premiums	612290	Other Financing Use - Bond Discount	777450
Interest Coupons, Fees for Paying	612430		
Interest on Bond Anticipation Notes	727080	P	
Interest on Bonds	727100	Paint Solvents and Related Supplies	623190
Interest on Construction Fund Notes	727090	Parking	
Interest on Corporate Notes	727070	District Owned Vehicles	612080
Intergovernmental Agreements	612400	Personally Owned Vehicles	612050
Intrafund Transfers	787420	Pavements, Repairs to	612420
Inventory Difference	790001	Paving Materials	623130
Inventory Scrapping	790002	Payments for Accumulated Sick Leave, Overtime, Vacation and Appropriation Adjustment	601060
L		Payments for Easements	667340
Laboratory Equipment	634970	Payments for Employees' Health and Life Insurance Premium	601250
Laboratory Equipment, Repairs to	612970	Payments for Payroll and Expense Checks (Previously written off)	612430
Laboratory Supplies and Chemicals - M&R	623570	Payments to Employees for General Salary Adjustments	601270
Land	656010	Payments to Governmental Units for Operating and Maintaining Small Plants	612410
Land and Structure Rent	612330	Payments for Professional Services	612430
Laundry Service	612490	Pension Costs	797890
Liquid Fertilizer Application Services at Fulton County	612500	Personal Property, Taxes on	667130
Liquid Fertilizer Disposal Charges	612510	Personal Services	601010
Liquid Fuel and Illuminants	623820	Personal Services Expense for Auditing	612430
Liquidity Fees	767401	Personal Services Expense for the Computer Program	612430
Locks and Dams	645620	Personal Services Expense for Condemnation Works, General, Litigation, and Other Legal Work	612430
Locks and Dams, Repairs to	612620	Personal Services Expense for Doctors' Charges	612260
Lodging	612030	Personal Services Expense for the Inventory Control Program	612430
Lubricants	623860	Personal Services Expense for Legal Opinions on Tax Anticipation Warrants and on Bonds	612430
M		Personal Services Expense for Special Assessment Work and Tax Matters	612430
Machine Parts	623270	Personal Services Expense for Studies, Plans, and Surveys	612430
Machinery and Equipment	634600 - 634970	Personal Services for Post-Award Engineering for Construction Projects – Do Not Use	612470
Machinery and Equipment, N. O. C.	634990	Personal Services, N. O. C.	601300
Machinery and Equipment, Repairs to	612760 - 612990	Photographic Equipment	634990
Maintenance of Grounds and Pavements	612420	Photographic Equipment, Repairs to	612990
Manhole Materials	623300	Photographic and Office Supplies	623520
Maps	623720	Photographing and Microfilming - Reprographics - Service Only	612090
Marine Equipment	634790	Pipes, Valves and Accessories	623090
Marine Equipment, Repairs to	612790	Plumbing Accessories and Supplies	623090
Material Handling and Farming Equipment	634760	Portable Plant Equipment	
Material Handling Equipment, Repairs to	612760	Collection Facilities	634600
Materials Management Difference (Invoice Verification)	790004	Waterway Facilities	634620
Materials and Supplies	623030 - 623860	Process Facilities	634650
Materials and Supplies, N. O. C.	623990	Portable Plant Equipment, Repairs to	
Meals and Lodging	612030	Collection Facilities	612600
Mechanical Repair Parts	623270	Waterway Facilities	612620
Medical and Safety Equipment	634780	Process Facilities	612650
Medical and Safety Supplies	623780	Postage	612040
Medical Services (Hospital, Clinic, etc.)	612260	Power Plant Equipment	
Membership, Dues and Subscriptions	612280	Collection Facilities	634600
Metals	623030	Waterway Facilities	634620
Microfilming	612090	Process Facilities	634650
Motor Vehicle Equipment	634860	Power Plant Equipment, Repairs to	
Motor Vehicle Equipment, Repairs to	612860	Collection Facilities	612600
Motor Vehicle Operating Services	612080	Waterway Facilities	612620
Motor Vehicle Parts	623250	Process Facilities	612650
Multigraphing - Reprographics	612090	Preservation of Buildings	645780
N			
Natural Gas	612160		
O			
Office Building Operation			
Main Office Building	612370		
McMillan Pavilion	612390		

<u>Commitment Item</u>	<u>Code</u>	<u>Commitment Item</u>	<u>Code</u>
Preservation of Capital Projects, N.O.C.	645790	Repairs to Shop Equipment	
Preservation of Collection Facility Structures	645700	Collection Facilities	612600
Preservation of Process Facility Structures	645750	Waterway Facilities	612620
Preservation via Corps of Engineers Services	645730	Process Facilities	612650
Preservation of Waterway Facility Structures	645720	Repairs to Structures and Nonstructural Improvements	612600 -
Price Difference	790003		612680
Printing, Planographing and Multigraphing - Reprographics - Service	612090	Repairs to Testing Equipment, Instruments	612970
Processing Chemicals - M&O	623560	Reprographics, Printing, Etc.	612090
Professional Engineering Services for Construction Projects	612450	S	
Pumping Station Equipment	634600	Safety and Medical Equipment	634780
Pumping Station Equipment, Repairs to	612600	Safety and Medical Equipment, Repairs to	612780
Pumping Stations	645600	Safety and Medical Supplies	623780
Pumping Stations, Repairs to	612600	Safety Program, Awards	601300
R		Salaries and Wages of Corporate Fund Employees Reimbursed from the Construction Fund	787500 - 787570
Railroad Equipment	634670	Salaries and Wages of Corporate Fund Employees Temporarily Assigned to Construction Fund Projects and Reimbursable from the Construction Fund	601010
Railroad Equipment, Repairs to	612670	Salaries and Wages of Regular Employees	601010
Railroad Supplies	623670	Salaries and Wages of Temporary Employees	601080
Railroads	645650	Sewers, Tunnels and Sewage Structures	645650
Railroads, Repairs to	612670	Sewers, Tunnels and Sewage Structures, Repairs to	612650
Raw Materials	623030	Shop Equipment	
Real Property, Taxes on	667130	Collection Facilities	634600
Reclamation Plant Equipment	634650	Waterway Facilities	634620
Reclamation Plant Equipment, Repairs to	612650	Process Facilities	634650
Refunding Transaction Costs	767400	Shop Equipment, Repairs to	
Refunds	667250	Collection Facilities	612600
Reimbursement from Corporate Fund for Services Provided by Construction Fund	787500 - 787580	Waterway Facilities	612620
Reimbursement to the Construction Fund for Indirect Costs Incurred on Corporate Fund Projects	787710	Process Facilities	612650
Reimbursement to the Construction Fund for Labor Costs Incurred on Corporate Fund Projects	787700	Sludge Cake Disposal	612540
Remarketing Fees	767402	Sludge Disposal	612590
Rental Charges	612330	Structures and Nonstructural Improvements	
Repairs to Bridges and Viaducts	612620	Collection Facilities	645600
Repairs to Buildings	612680	Waterway Facilities	645620
Repairs to Channels and Ditches	612620	Army Corps of Engineers Services	645630
Repairs to Communication Equipment	612840	Process Facilities	645650
Repairs to Computer Equipment	612810	Buildings	645680
Repairs to Electrical Equipment	612600 - 612990	Structures and Nonstructural Improvements, N.O.C.	645690
Repairs to Engineering and Drafting Equipment	612990	Structures and Nonstructural Improvements, N.O.C. , Repairs to	612990
Repairs to Fire Prevention and Fire Fighting Equipment	612780	Subscriptions and Membership Dues	612280
Repairs to Furniture and Office Equipment	612800	Suggestion Award Program	601300
Repairs to Heating & Ventilating Machinery and Equipment	612600 - 612680	Supplies, N.O.C.	623990
Repairs to Laboratory Equipment	612970	Surety Bond Premiums	612290
Repairs to Locks and Dams	612620	T	
Repairs to Machinery and Equipment	612600 - 612990	Taxes on Real and Personal Property	667130
Repairs to Marine Equipment	612790	Telemetering Service - Communication Services	612210
Repairs to Material Handling	612760	Telephone and Telegraph Service	612210
Repairs to Motor Vehicle Equipment	612860	Temporary Employees - Salaries	601080
Repairs, N.O.C.	612990	Testing and Inspection Services	612240
Repairs to Pavements	612420	Testing and Lab Equipment	634970
Repairs to Photographic Equipment	612990	Testing Equipment, Repairs to	612970
Repairs to Portable Plant Equipment		Toilet Supplies	623660
Collection Facilities	612600	Tolls	
Waterway Facilities	612620	Personally Owned Automobiles	612050
Process Facilities	612650	District Owned Vehicles	612080
Repairs to Power Plant Equipment		Tools and Supplies	623680
Collection Facilities	612600	Tools, Repairs to	
Waterway Facilities	612620	Collection Facilities	612600
Process Facilities	612650	Waterway Facilities	612620
Repairs to Pumping Station Equipment	612600	Process Facilities	612650
Repairs to Pumping Stations	612600	Towel and Laundry Service	612490
Repairs to Railroad Equipment	612670	Tracing Service - Reprographics	612090
Repairs to Railroads	612670	Training Program Tuition	601100
Repairs to Reclamation Plant Equipment	612650	Transfer to Escrow Agents	777410
Repairs to Sewers, Tunnels and Sewage Structures	612600	Transportation of Persons	612010
		Travel Expense	612010
		Trustee and Other Fees	767403

<u>Commitment Item</u>	<u>Code</u>
Tunnels	645650
Tunnels, Repairs to	612600
U	
Unemployment Compensation - Employee Claims	601090
Uniforms and Other Wearing Apparel	623700
V	
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
W	
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>
11000	Board of Commissioners		
11000801	MWRD - RetFnd	MWRD - Retirement Fund	11000
11012151	LegSec - MOB	Legislative Sec - MOB	11000
11013151	TrSec - MOB	Treasury Sec - MOB	11000
15000	General Administration		
15051151	ExSec - MOB	Executive Sec - MOB	15000
15052151	DvrstySec - MOB	Diversity Sec - MOB	15000
15052155	DvrstySec - MOBMcPav	Diversity Sec - MOBMcPav	15000
15054151	AdmSerSec - MOB	Admin Services Sec - MOB	15000
15054155	AdmSerSec - MOBMcPav	Admin Services Sec - MOBMcPav	15000
15061155	MgtDivAdUn - MOBMcPav	Mgt Division Admin Unit - MOBMcPav	15000
15067155	CBOUn - MOBMcPav	Central Budget Office Unit - MOBMcPav	15000
15072151	PubAffSec - MOB	Public Affairs Sec - MOB	15000
15072155	PubAffSec - MOBMcPav	Public Affairs Sec - MOBMcPav	15000
15081151	PolAdUn - MOB	Police Admin Unit - MOB	15000
15081239	PolAdUn - SWRP	Police Admin Unit - SWRP	15000
15082151	PolUn - MOB	Police Unit - MOB	15000
15082155	PolUn - MOBMcPav	Police Unit - MOBMcPav	15000
15083229	PolUn - OWRP	Police Unit - OWRP	15000
15083271	PolUn - EWRP	Police Unit - EWRP	15000
15083272	PolUn - KWRP	Police Unit - KWRP	15000
15084227	PolUn - CWRP	Police Unit - CWRP	15000
15085239	PolUn - SWRP	Police Unit - SWRP	15000
15086190	PolUn - CkCty	Police Unit - CkCty	15000
15091151	FacAdUn - MOB	Facilities Admin Unit - MOB	15000
15091155	FacMgtUn - MOBMcPav	Facilities Management Unit - MOBMcPav	15000
15096151	BldgSerUn - MOB	Building Services Unit - MOB	15000
15096155	BldgSerUn - MOBMcPav	Building Services Unit - MOBMcPav	15000
15096239	BldgSerUn - SWRP	Building Services Unit - SWRP	15000
16000	Monitoring & Research		
16111151	M&R ExSec - MOB	M&R Executive Sec - MOB	16000
16111180	M&R ExSec - LueHngCmp	M&R Executive Sec - LueHngCmp	16000
16112155	BudAdmSec - MOBMcPav	Budget and Administrative Sec - MOBMcPav	16000
16112180	M&RBudAdmSec - LueHngCmp	M&R Budget & Administrative Sec - LueHngCmp	16000
16121180	EnvMonAdSec - LueHngCmp	Envir Monit & Rese Admin Sec - LueHngCmp	16000
16122180	WstTrtResSec - LueHngCmp	Wastewater Treat Research Sec - LueHngCmp	16000
16123180	BioUtilSoiSc - LueHngCmp	Biosolids Utilization and Soil Science Sec - LueHngCmp	16000
16123183	BioUtilSoiSc - CalLab	Biosolids Utilization and Soil Science Sec - CalLab	16000
16123189	BioUtilSoiSc - FC	Biosolids Utilization and Soil Science Sec - FC	16000
16124180	AnMierBioSec - LueHngCmp	Analytical Microbiology & Biomonitoring Sec - LueHngCmp	16000
16126180	AqcEclWtrQlSec - LueHngCmp	Aqtic Eclgy & Wtr Qlty Sec - LueHngCmp	16000
16129180	ProFacCapSec - LueHngCmp	Pro Fac Capital Planning Sec - LueHngCmp	16000
16129239	ProFacCapSec - SWRP	Pro Fac Capital Planning Sec - SWRP	16000
16161180	ALabAdSec - LueHngCmp	Analytical Lab Admin Sec - LueHngCmp	16000
16162180	STALabSec - LueHngCmp	Stickney Analytical Lab Sec - LueHngCmp	16000
16164180	IWLabSec - LueHngCmp	Ind Waste Analytical Lab Sec - LueHngCmp	16000
16165186	OrgComLabSec - EganLab	Organic Compnds Analytical Lab Sec - EganLab	16000
16166186	EGLabSec - EganLab	Egan Analytical Lab Sec - EganLab	16000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
16167183	CalLabSec - CalLab	Calumet Analytical Lab Sec - CalLab	16000
16191155	AdmIWSec - MOBMcPav	Admin IW Section - MOBMcPav	16000
16192155	TechServSec - MOBMcPav	Technical Services Sec - MOBMcPav	16000
16193155	PreTrt&CostRecov - MOBMcPav	Pretreatment & Cost Recov Sec - MOBMcPav	16000
16194180	FldSvcsSec - LueHngCmp	Field Services Sec - LueHngCmp	16000
16194190	FldSurST - CkCty	Field Surv Sec - Stickney - CkCty	16000
16194227	FldSvcsSec - CWRP	Field Services Sec - CWRP	16000
16194229	FldSvcsSec - OWRP	Field Services Sec - OWRP	16000
16194239	FldSurST - SWRP	Field Surv Sec - SWRP	16000
16194272	FldSvcsSec - KWRP	Field Services Sec - KWRP	16000
20000	Procurement & Materials Management		
20211151	P&MM AdSec - MOB	Procurement & Matl Mgmt Admin Sec - MOB	20000
20217151	ICSec - MOB	Inventory Control Section - MOB	20000
20217229	ICSec - OWRP	Inventory Control Section - OWRP	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
20222151	BuySec - MOB	Buying Sec - MOB	20000
20224151	ClerSec - MOB	Clerical Sec - MOB	20000
20226151	StorDivAdSec - MOB	Stored Div Admin Sec - MOB	20000
20231239	StoresAdUn - SWRP	Stores Administrative Unit - SWRP	20000
20232239	StStorUn - SWRP	Stickney Storeroom Unit - SWRP	20000
20233227	CalStorUn - CWRP	Calumet Storeroom Unit - CWRP	20000
20234229	O'BrnStorUn - OWRP	O'Brien Side Storeroom Unit - OWRP	20000
20235271	EganStorUn - EWRP	Egan Storeroom Unit - EWRP	20000
25000	Human Resources		
25252151	HRExSec - MOB	Executive Sec - MOB	25000
25254155	EmplSelSec - MOBMcPav	Employee Selection Sec - MOBMcPav	25000
25255155	EmplDevSec - MOBMcPav	Employee Development Section - MOBMcPav	25000
25256155	ClsCmpBenSec - MOBMcPav	Classification, Compensation, & Benefits Sec - MOBMcPav	25000
25258155	EmplRelSec - MOBMcPav	Employee Relations Sec - MOBMcPav	25000
25259155	RiskMgmtSec - MOBMcPav	Risk Management Section - MOBMcPav	25000
25259227	RiskMgmtSec - CWRP	Risk Management Section - CWRP	25000
25259229	RiskMgmtSec - OWRP	Risk Management Section - OWRP	25000
25259239	RiskMgmtSec - SWRP	Risk Management Section - SWRP	25000
25259271	RiskMgmtSec - EWRP	Risk Management Section - EWRP	25000
27000	Information Technology		
27271151	ExSec - MOB	Executive Sec - MOB	27000
27275151	PrjctMgmtOfcSec - MOB	Project Management Office Section - MOB	27000
27276151	BudgetAdmin Sec - MOB	Budget & Administrative Section - MOB	27000
27281151	EntInfraAdminSec - MOB	Enterprise Infrastructure Administration Section - MOB	27000
27282151	NetwkMgmtUn - MOB	Network Management Unit - MOB	27000
27283151	NetwkInfraUn - MOB	Network Infrastructure Unit - MOB	27000
27285151	ITSvcDskUn - MOB	IT Service Desk Unit - MOB	27000
27286151	DsktpEngUn - MOB	Desktop Engineering Unit - MOB	27000
27287151	AudVidSvcsUn - MOB	Audio Visual Services Unit - MOB	27000
27288151	ITFldSvcUn - MOB	IT Field Service Unit - MOB	27000
27288227	ITFldSvcUn - CWRP	IT Field Service Unit - CWRP	27000
27288229	ITFldSvcUn - OWRP	IT Field Service Unit - OWRP	27000
27288239	ITFldSvcUn - SWRP	IT Field Service Unit - SWRP	27000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
27289151	ITSecGvrnUn - MOB	IT Security & Governance Unit - MOB	27000
27291151	EntAppsAdmSec - MOB	Enterprise Applications Administration Section - MOB	27000
27292151	BusAppsUn - MOB	Business Applications Unit - MOB	27000
27293151	ERPSuppUn - MOB	ERP Support Unit - MOB	27000
27294151	EntGISSuppUn - MOB	Enterprise GIS Support Unit - MOB	27000
27295151	AppsDevUn - MOB	Applications Development Unit - MOB	27000
27296151	EntDtbsSuppUn - MOB	Enterprise Database Support Unit - MOB	27000
30000	Law		
30311151	ExOff - MOB	Executive Office - MOB	30000
30321151	AdminSec - MOB	Administrative Sec - MOB	30000
30323151	REGenAdminSec - MOB	Real Estate/General Administration Sec - MOB	30000
30323190	REGenAdminSec - CkCty	Real Estate/ General Administration - CkCty	30000
30324151	REAstMgtSec - MOB	Real Estate/Asset Mgmt - MOB	30000
30324190	REAstMgtSec - CkCty	Real Estate/Asset Mgmt - CkCty	30000
30332151	Constrc&TortSec - MOB	Construction & Tort Sec - MOB	30000
30332190	Constrc&TortSec - CkCty	Construction & Tort Sec - CkCty	30000
30341151	AdminSec - MOB	Administrative Sec - MOB	30000
30342151	CntrtFinSec - MOB	Contract & Finance Sec - MOB	30000
30361151	AdminSec - MOB	Administrative Sec - MOB	30000
30362151	EnvSec - MOB	Environmental Sec - MOB	30000
30371151	AdminSec - MOB	Administrative Sec - MOB	30000
30372151	Emplmnt Sec - MOB	Employment Sec - MOB	30000
40000	Finance		
40411151	FinExSec - MOB	Finance Executive Sec - MOB	40000
40413151	IntAudSec - MOB	Internal Auditing Sec - MOB	40000
40441151	FinAdmAdUn - MOB	Fin Adm Admin Unit - MOB	40000
40443151	BillingUn - MOB	Billing Unit - MOB	40000
40446151	AccPayUn - MOB	Accounts Payable Unit - MOB	40000
40451151	SpecPrjUn - MOB	Special Projects Unit - MOB	40000
40452151	PRUn - MOB	Payroll Unit - MOB	40000
40463151	AcctUn - MOB	Accounting Unit - MOB	40000
50000	Engineering - Corporate		
50501151	EngExDiv - MOB	Engineering Exec Div - MOB	50000
50501155	EngExDiv - MOBMcPav	Engineering Exec Div - MOBMcPav	50000
50501190	EngExDiv - CkCty	Engineering Exec Div - CkCty	50000
50505155	BudgetandAdm - MOBMcPav	Budget and Administrative Section - MOBMcPav	50000
50511155	InfraMgtAdm - MOBMcPav	Infrastructure Mgmt Adm - MOBMcPav	50000
50514155	ContractSuppSvc - MOBMcPav	Contract Support Services Sec - MOBMcPav	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
50516155	LocSewSec - MOBMcPav	Local Sewers Systems Sec - MOBMcPav	50000
50516190	LocSewSec - CkCty	Local Sewers Systems Sec - CkCty	50000
50516239	LocSewSec - SWRP	Local Sewers Systems Sec - SWRP	50000
50541155	ProFacAdSec - MOBMcPav	Process Fac Div Admin Sec - MOBMcPav	50000
50542155	PlantDesign - MOBMcPav	Plant Design Sec - MOBMcPav	50000
50542190	PlantDesign - CkCty	Plant Design Sec - CkCty	50000
50544155	ProCvlDesSec - MOBMcPav	Process/Civil Design Sec - MOBMcPav	50000
50545155	MchDesSec - MOBMcPav	Mechanical Design Sec - MOBMcPav	50000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
50545190	MchDesSec - CkCty	Mechanical Design Sec - CkCty	50000
50545227	MchDesSec - CWRP	Mechanical Design Sec - CWRP	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
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
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
50555155	ProgMgmtSec - MOBMcPav	Program Management Section - MOBMcPav	50000
50556155	CnstFldSvcSec - MOBMcPav	Const Field Services Sec - MOBMcPav	50000
50556190	CnstFldSvcSec - CkCty	Const Field Services Sec - CkCty	50000
50556227	CnstFldSvcSec - CWRP	Const Field Services Sec - CWRP	50000
50556229	CnstFldSvcSec - OWRP	Const Field Services Sec - OWRP	50000
50556239	CnstFldSvcSec - SWRP	Const Field Services Sec - SWRP	50000
50000	Engineering - Construction		
Board of Commissioners			
52013151	TreasSec - MOB	Treasury Section - MOB	50000
General Administration			
52052155	DiversitySec - MOBMcPav	Diversity Section - MOBMcPav	50000
52054155	GenAdmSvcs - MOBMcPav	General Administration Services - MOBMcPav	50000
52061155	Mgmt&BudgSec - MOBMcPav	Management & Budget Section - MOBMcPav	50000
52072155	PubAffSec - MOBMcPav	Public Affairs Section - MOBMcPav	50000
52096151	BldgSvcs - MOB	Building Services - MOB	50000
52096155	BldgSvcs - MOBMcPav	Building Services - MOBMcPav	50000
Monitoring & Research			
52111151	M&RExecSec - MOB	M&R Executive Section - MOB	50000
52121180	EnvMonAdSec - LueHngCmp	Envir Monit & Rese Admin Sec - LueHngCmp	50000
52122180	WstTrtResSec - LueHngCmp	Wastewater Treatment Research Sec - LueHngCmp	50000
52123180	LandRecSt - LueHngCmp	Land Rec & Soil Sci Sec - Stickney - LueHngCmp	50000
52124180	AnMicrBioSec - LueHngCmp	Anl MicrBio & Biomontr Sec - Stkny - LueHngCmp	50000
52126180	AqcEclWtrQISec - LueHngCmp	Aqtic Eclgy & Wtr Qlt Sec - LueHngCmp	50000
52129180	ProFacCapSec - LueHngCmp	Pro Fac Capital Planning Sec - LueHngCmp	50000
Procurement & Materials Management			
52211151	P&MMAdSec - MOB	Procurement & Materials Mgmt Admin Sec - MOB	50000
52231239	StoresAdUn - SWRP	Stores Administrative Unit - SWRP	50000
Human Resources			
52252151	HRExSec - MOB	HR Executive Sec - MOB	50000
Information Technology			
52271151	InfoTechExecSec - MOB	Info Tech Executive Sec - MOB	50000
52281151	EPInfraAdmSec - MOB	Enterprise Infrastructure Admin Sec - MOB	50000
52291151	EPAppAdmSec - MOB	Enterprise Applications Admin Sec - MOB	50000
Law			
52311151	LawExOff - MOB	Law Executive Office - MOB	50000
Finance			
52411151	FinExSec - MOB	Finance Executive Sec - MOB	50000
Engineering			
52501151	EngExDiv - MOB	Engineering Exec Div - MOB	50000
52501155	EngExDiv - MOBMcPav	Engineering Exec Div - MOBMcPav	50000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
52501190	EngExDiv - CkCty	Engineering Exec Div - CkCty	50000
52505155	Budget and Admin - MOBMcPav	Budget and Administrative Section - MOBMcPav	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
52515190	TARPProjSuptSec - CkCty	TARP & Proj Supt Sec - CkCty	50000
52541155	ProFacAdSec - MOBMcPav	Process Fac Div Admin Sec - MOBMcPav	50000
52541229	ProFacAdSec - OWRP	Process Fac Div Admin Sec - OWRP	50000
52542155	PlantDesign - MOBMcPav	Plant Design Sec - MOBMcPav	50000
52542239	PlantDesign - SWRP	Plant Design Sec - SWRP	50000
52544155	ProCvlDesSec - MOBMcPav	Process/Civil Design Sec - MOBMcPav	50000
52544190	ProCvlDesSec - CkCty	Process/Civil Design Sec - CkCty	50000
52544227	ProCvlDesSec - CWRP	Process/Civil Design Sec - CWRP	50000
52544229	ProCvlDesSec - OWRP	Process/Civil Design Sec - OWRP	50000
52544239	ProCvlDesSec - SWRP	Process/Civil Design Sec - SWRP	50000
52544251	ProCvlDesSec - HPWRP	Process/Civil Design Sec - HPWRP	50000
52544272	ProCvlDesSec - KWRP	Process/Civil Design Sec - KWRP	50000
52545155	MchDesSec - MOBMcPav	Mechanical Design Sec - MOBMcPav	50000
52545227	MchDesSec - CWRP	Mechanical Design Sec - CWRP	50000
52546155	EIDesSec - MOBMcPav	Electrical Design Sec - MOBMcPav	50000
52547155	ArchStrucSec - MOBMcPav	Architectural/Struc Design Sec - MOBMcPav	50000
52547190	ArchStrucSec - CkCty	Architectural/Struc Design Sec - CkCty	50000
52551155	ConAdSec - MOBMcPav	Construction Div Admin Sec - MOBMcPav	50000
52551190	ConAdSec - CkCty	Construction Div Admin Sec - CkCty	50000
52552155	ConSupSvcsSec - MOBMcPav	Construction Support Services Section - MOBMcPav	50000
52552190	ConSupSvcsSec - CkCty	Construction Support Services Section - CkCty	50000
52556190	CnstFldSvcSec - CkCty	Constr Field Services Sec - CkCty	50000
52556227	CnstFldSvcSec - CWRP	Constr Field Services Sec - CWRP	50000
52556229	CnstFldSvcSec - OWRP	Constr Field Services Sec - OWRP	50000
52556239	CnstFldSvcSec - SWRP	Constr Field Services Sec - SWRP	50000
52556271	CnstFldSvcSec - EWRP	Constr Field Services Sec - EWRP	50000
52556272	CnstFldSvcSec - KWRP	Constr Field Services Sec - KWRP	50000
Maintenance & Operations - General Division			
52601151	M&OExOf - MOB	M&O Executive Office - MOB	50000
52636190	WWBoatOpsUn - CkCty	Waterways Boat Operations Unit - CkCty	50000
52643151	M&OTechServiceUn - MOB	Technical Services Unit - MOB	50000
52652285	M&OSolidsFldOp - LASMA	M&O Solids Field Operations Unit - LASMA	50000
52654189	FltnCtyFldOpsUn - FltnCty	Fulton County Field Operations Unit - FltnCty	50000
52679190	M&OCollectSysUn - CkCty	M&O Collection System Unit - CkCty	50000
Maintenance & Operations - North Service Area			
52722229	M&ONSMchEngUn - OWRP	NS Mechanical Engineering Unit - OWRP	50000
52723229	M&ONSEIEngUn - OWRP	NS Electrical Engineering Unit - OWRP	50000
52724229	M&ONSMntUn - OWRP	NS Maint Unit - OWRP	50000
52743229	M&ONSGnSrUn - OWRP	NS General Plant Serv Unit - OWRP	50000
52754251	M&OHpkMntUn - HPWRP	Han Park Maint Unit - HPWRP	50000
52755251	M&OHpkGnSrUn - HPWRP	Han Park Gen Plant Serv Unit - HPWRP	50000
52783272	M&OKirieOpUn - KWRP	Kirie WRP Oper Unit - KWRP	50000
52785272	M&OKirieGnSrUn - KWRP	Kirie WRP Gen Plant Serv Unit - KWRP	50000
52794271	M&OEgnMntUn - EWRP	Egan WRP Maint Unit - EWRP	50000
52795271	M&OEgnGnSrUn - EWRP	Egan WRP Gen Plant Serv Unit - EWRP	50000
Maintenance & Operations - Calumet Service Area			
52822227	M&OCalMechEngUn - CWRP	Calumet Mechanical Engineering Unit - CWRP	50000
52822259	M&OCalMechEngUn - LWRP	Calumet Mechanical Engineering Unit - LWRP	50000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
52823227	M&OCalelecEngUn - CWRP	Calumet Electrical Engineering Unit - CWRP	50000
52824227	M&OCalmntUn - CWRP	Calumet Maintenance Unit - CWRP	50000
52831227	M&OCalOpAdUn - CWRP	Calumet Operations Admin Unit - CWRP	50000
52843227	M&OBldGdUn - CWRP	Cal Buildings & Grounds Unit - CWRP	50000
Maintenance & Operations - Stickney Service Area			
52922239	M&OStckMchEngUn - SWRP	Stickney Mechanical Engineering Unit - SWRP	50000
52922629	M&OStckMchEngUn - RAPS	Stickney Mechanical Engineering Unit - RAPS	50000
52922691	M&OStckMchEngUn - MStrmPS	Stickney Mechanical Engineering Unit - MStrmPS	50000
52923239	M&OStckElEngUn - SWRP	Stickney Electrical Eng Unit - SWRP	50000
52923691	M&OStckElEngUn - MSPS	Stickney Electrical Eng Unit - MSPS	50000
52924239	M&OStckMntUn - SWRP	Stickney Maint Unit - SWRP	50000
52943190	M&OBldGdUn - CkCty	M&O Buildings & Grounds Unit - CkCty	50000
52943227	M&OBldGdUn - CWRP	M&O Buildings & Grounds Unit - CWRP	50000
52943229	M&OBldGdUn - OWRP	M&O Buildings & Grounds Unit - OWRP	50000
52943239	M&OStckBldGdUn - SWRP	Stickney Buildings & Grounds Unit - SWRP	50000
52943271	M&OBldgGdUn - EWRP	M&O Wide Buildings & Grounds Unit - EWRP	50000
52943272	M&OBldgGdUn - KWRP	M&O Wide Buildings & Grounds Unit - KWRP	50000
50000 Engineering - Capital Improvements Bond Fund			
54111190	M&R - CkCty	Monitoring & Research - CkCty	50000
54501151	EngExDiv - MOB	Engineering Exec Div - MOB	50000
54501155	EngExDiv - MOBMcPav	Engineering Exec Div - MOBMcPav	50000
54501190	EngExDiv - CkCty	Engineering Exec Div - CkCty	50000
54505155	Budget and Admin - MOBMcPav	Budget and Administrative Section - MOBMcPav	50000
54515155	TARPProjSuptSec - MOBMcPav	TARP & Proj Supt Sec - MOBMcPav	50000
54515190	TARPProjSuptSec - CkCty	TARP & Proj Supt Sec - CkCty	50000
54515992	TARPProjSuptSec - CalSys	TARP & Proj Supt Sec - CalSys	50000
54515995	TARPProjSuptSec - MsSysRes	TARP & Proj Supt Sec - MsSysRes	50000
54522190	SWMgtSec - CkCty	Stormwater Mgt Sec - CkCty	50000
54522420	SWMgtSec - CalSagChnWshd	Stormwater Mgt Sec - Cal Sag Chn Wtrshed	50000
54522470	SWMgtSec - LDPTribWshd	Stormwater Mgt Sec - Low DP Trib Wtrshed	50000
54541155	ProFacAdmSec - MOBMcPav	Process Fac Div Admin Sec - MOBMcPav	50000
54542155	PlantDesign - MOBMcPav	Plant Design Sec - MOBMcPav	50000
54542227	PlantDesign - CWRP	Plant Design Sec - CWRP	50000
54542229	PlantDesign - OWRP	Plant Design Sec - OWRP	50000
54542239	PlantDesign - SWRP	Plant Design Sec - SWRP	50000
54542251	PlantDesign - HPWRP	Plant Design Sec - HPWRP	50000
54542271	PlantDesign - EWRP	Plant Design Sec - EWRP	50000
54544155	ProCvlDesSec - MOBMcPav	Process/Civil Design Sec - MOBMcPav	50000
54544190	ProCvlDesignSec - CkCty	Process/Civil Design Sec - CkCty	50000
54544227	ProCvlDesSec - CWRP	Process/Civil Design Sec - CWRP	50000
54544229	ProCvlDesSec - OWRP	Process/Civil Design Sec - OWRP	50000
54544239	ProCvlDesSec - SWRP	Process/Civil Design Sec - SWRP	50000
54545155	MchDesSec - MOBMcPav	Mechanical Design Sec - MOBMcPav	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
54547155	ArchStrucSec - MOBMcPav	Architectural/Struc Design Sec - MOBMcPav	50000
54547190	ArchStrucSec - CkCty	Architectural/Struc Design Sec - CkCnty	50000
54547239	ArchStrucSec - SWRP	Architectural/Struc Design Sec - SWRP	50000
54551155	ConAdSec - MOBMcPav	Construction Div Admin Sec - MOBMcPav	50000
54551190	ConAdSec - CkCty	Construction Div Admin Sec - CkCty	50000
54552155	ConSupSvcsSec - MOBMcPav	Construction Support Services Section - MOBMcPav	50000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
54552190	ConSupSvcsSec - CkCty	Construction Support Services Section - CkCty	50000
54556155	CnstFldSvcSec - MOBMcPav	Constr Field Services Sec - MOBMcPav	50000
54556190	CnstFldSvcSec - CkCty	Constr Field Services Sec - CkCty	50000
54556227	CnstFldSvcSec - CWRP	Constr Field Services Sec - CWRP	50000
54556229	CnstFldSvcSec - OWRP	Constr Field Services Sec - OWRP	50000
54556239	CnstFldSvcSec - SWRP	Constr Field Services Sec - SWRP	50000
54556251	CnstFldSvcSec - HPWRP	Constr Field Services Sec - HPWRP	50000
54556259	CnstFldSvcSec - LWRP	Constr Field Services Sec - LWRP	50000
54556271	CnstFldSvcSec - EWRP	Constr Field Services Sec - EWRP	50000
54556272	CnstFldSvcSec - KWRP	Constr Field Services Sec - KWRP	50000
54556400	CnstFldSvcSec - NBrCRWshd	Constr Field Services Sec - N Br Chi Riv Wtrshd	50000
54556420	CnstFldSvcSec - CalSagWshd	Constr Field Services Sec - Cal-Sag Chan Wtrshd	50000
54556430	CnstFldSvcSec - LCalRWshd	Constr Field Services Sec - Little Cal Riv Wtrshd	50000
54556450	CnstFldSvcSec - USaltCrWshd	Constr Field Services Sec - Upper Salt Cr Wtrshd	50000
54556470	CnstFldSvcSec - LDPTribWshd	Constr Field Services Sec - Low DP Trib Wtrshd	50000
54556992	CnstFldSvcSec - CalSys	Constr Field Services Sec - CalSys	50000
54556995	CnstFldSvcSec - MsSysRes	Constr Field Services Sec - MsSysRes	50000
54823227	M&OCalelecEngUn - CWRP	Calumet Electrical Engineering Unit - CWRP	50000
54923239	M&OSTckElecEngUn - SWRP	Stickney Electrical Engineering Unit - SWRP	50000
50000	Engineering - Stormwater Management Fund		
	General Administration		
55072151	InfResUn - MOB	Information Resources Unit - MOB	50000
	Engineering		
55516155	LocSewSec - MOBMcPav	Local Sewer Systems Sec - MOBMcPav	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
55522420	SWMgtSec - CalSagWshd	Storm Wtr Mgt Sec - Cal - Sag Chan Wtrshd	50000
55522430	SWMgtSec - LCalRWshd	Storm Wtr Mgt Sec - Little Cal Riv 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
55522470	SWMgtSec - LDPTribWshd	Storm Wtr Mgt Sec - Low DP Trib Wtrshd	50000
55551155	ConAdSec - MOBMcPav	Construction Div Admin Sec - MOBMcPav	50000
55556190	CnstFldSvcSec - CkCty	Const Field Svc Sec - Cook County	50000
55556400	CnstFldSvcSec - NBrCRWshd	Const Field Svc Sec - N Br Chi Riv Wtrshd	50000
55556420	CnstFldSvcSec - CalSagWshd	Const Field Svc Sec - Cal Sag Chan Wtrshd	50000
55556430	CnstFldSvcSec - LCalRWshd	Const Field Svc Sec - Little Cal Riv Wtrshd	50000
55556450	CnstFldSvcSec - USaltCrWshd	Const Field Svc Sec - Upper Salt Cr Wtrshd	50000
55556470	CnstFldSvcSec - LDPTribWshd	Const Field Svc Sec - Low DP Trib Wtrshd	50000
	Maintenance & Operations General Division		
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
55639190	ChannelMaintUnit	Channel Maintenance Unit	50000
55679190	CollectSysUn - CSA SW	Collection System Unit - CSA SW	50000
	Maintenance & Operations - North Service Area		
55795271	EgnGnSrUn - EWRP	Egan WRP Gen Plt Serv Unit - EWRP	50000
	Maintenance & Operations - Stickney Service Area		
55924239	StkMntUn - SWRP	Stickney Maintenance Unit - SWRP	50000
55934239	StkMchOpUn - SWRP	Stickney Mechanical Oper Unit - SWRP	50000
55942239	StkSwrMntUn - SWRP	Stickney Sewer Maintenance Unit - SWRP	50000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
60000	Maintenance & Operations - All		60000
66000	Maintenance & Operations - General Division		
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
66631151	WatcontAdUn - MOB	Admin Unit - MOB	66000
66633151	ChanCntrlUn - MOB	Channel Control Unit - MOB	66000
66635151	LockPHUn - MOB	Lockport PHUnit - MOB	66000
66635190	LockPHUn - CkCty	Lockport PHUnit - CkCty	66000
66635360	LockPHUn - LPHBdgs	Lockport PHUnit - LPHBdgs	66000
66635981	LockPHUn - LPH	Lockport PHUnit - LPH	66000
66641151	Tech Admin Unit - MOB	Technical Administration Unit - MOB	66000
66642151	Contract Admin Unit - MOB	Contract Administration Unit - MOB	66000
66643151	Tech Services Unit - MOB	Technical Services Unit - MOB	66000
66644190	ConstructDesUn - CkCty	Construction Design Unit - CkCty	66000
66651285	Solids Admin Unit - LASMA	Solids Administration Unit - LASMA	66000
66652190	SolidsFldOps - CkCty	Solids Field Operations Unit - CkCty	66000
66652227	SolidsFldOps - CWRP	Solids Field Operations Unit - CWRP	66000
66652251	SolidsFldOps - HPWRP	Solids Field Operations Unit - HPWRP	66000
66652284	SolidsFldOps - HASMA	Solids Field Operations Unit - HASMA	66000
66652285	SolidsFldOps - LASMA	Solids Field Operations Unit - LASMA	66000
66652286	SolidsFldOps - Vulcan	Solids Field Operations Unit - Vulcan	66000
66652287	SolidsFldOps - Marathon	Solids Field Operations Unit - Marathon	66000
66652288	SolidsFldOps - LASMACel	Solids Field Operations Unit - LASMACel	66000
66652290	SolidsFldOps - CalEDry	Solids Field Operations Unit - East Drying Site	66000
66652291	SolidsFldOps - CalWDry	Solids Field Operations Unit - West Drying Site	66000
66652292	SolidsFldOps - CalLag	Solids Field Operations Unit - Cal Lagoons	66000
66653285	Solids Ops Admin Unit	Solids Operations Administration Unit	66000
66654189	FlnCtyFldOpsUn - FltnCty	Fulton County Field Operations Unit - FltnCty	66000
66661151	SiteRemedUn - MOB	Site Remediation Unit - MOB	66000
66661285	SiteRemedUn - LASMA	Site Remediation Unit - LASMA	66000
66679190	CollectSysUn - CkCty	Collection Systems Unit - CkCty	66000
66681151	AssetMgmtSec - MOB	Asset Management Section - MOB	66000
66681190	AssetMgmtSec - CkCty	Asset Management Section - CkCty	66000
66681227	AssetMgmtSec - CWRP	Asset Management Section - CWRP	66000
66681229	AssetMgmtSec - OWRP	Asset Management Section - OWRP	66000
66681239	AssetMgmtSec - SWRP	Asset Management Section - SWRP	66000
66681251	AssetMgmtSec - HPWRP	Asset Management Section - HPWRP	66000
66681271	AssetMgmtSec - EWRP	Asset Management Section - EWRP	66000
67000	Maintenance & Operations - North Service Area		
67710229	NSExOf - OWRP	NS Executive Office - OWRP	67000
67711229	NSBudUn - OWRP	NS Budget Control Unit - OWRP	67000
67715229	NSBranOff - OWRP	NS Branch Office - OWRP	67000
67721229	NSPltEgAdUn - OWRP	NS Plant Engr Admin Unit - OWRP	67000
67722229	NSMchEngUn - OWRP	NS Mechanical Eng Unit - OWRP	67000
67722503	NSMchEngUn - TechResC	NS Mechanical Eng Unit - TechResC	67000
67722628	NSMchEngUn - N BrchPS	NS Mechanical Eng Unit - N BrchPS	67000
67723229	NSElEngUn - OWRP	NS Electrical Eng Unit - OWRP	67000
67723345	NSElEngUn - ChoRvrN	NS Electrical Eng Unit - ChoRvrN	67000
67723502	NSElEngUn - MidForkRes	NS Electrical Eng Unit - MidForkRes	67000
67723628	NSElEngUn - N BrchPS	NS Electrical Eng Unit - N BrchPS	67000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
67723633	NSEIEngUn - WilmPS	NS Electrical Eng Unit - WilmPS	67000
67723642	NSEIEngUn - WaltPS	NS Electrical Eng Unit - WaltPS	67000
67723991	NSEIEngUn - MSSys	NS Electrical Eng Unit - MSSys	67000
67724229	NSMntUn - OWRP	NS Maint Unit - OWRP	67000
67731229	NSPltOpAdUn - OWRP	NS Plnt OperAdmin Unit - OWRP	67000
67731628	NSPltOpAdUn - N BrchPS	NS Plnt OperAdmin Unit - N BrchPS	67000
67732229	NSTrtOpUn - OWRP	NS Treatment Oper Unit - OWRP	67000
67734229	NSMchOpUn - OWRP	NS Mechanical Oper Unit - OWRP	67000
67741229	NSGnSrAdUn - OWRP	NS Gen Plnt Ser Admin Unit - OWRP	67000
67742229	NSSwMntUn - OWRP	NS Sewer Maint Unit - OWRP	67000
67743229	NSBldGdUn - OWRP	NS Buildings & Grounds Unit - OWRP	67000
67743628	NSBldGdUn - N BrchPS	NS Buildings & Grounds Unit - N BrchPS	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
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
67764229	NSMntSec - OWRP	NS Area Maint Unit - OWRP	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
67783272	KirieOpUn - KWRP	Kirie WRP Oper Unit - KWRP	67000
67783994	KirieOpUn - UPDesSw	Kirie WRP Oper Unit - UPDesSw	67000
67785272	KirieGnSrUn - KWRP	Kirie WRP Gen Plant Serv Unit - KWRP	67000
67791271	EgnAdUn - EWRP	Egan WRP Admin Unit - EWRP	67000
67793271	EgnOpUn - EWRP	Egan WRP Oper Unit - EWRP	67000
67794271	EgnMntUn - EWRP	Egan WRP Maint Unit - EWRP	67000
67795271	EgnGnSrUn - EWRP	Egan WRP Gen Plt Serv Unit - EWRP	67000
68000	Maintenance & Operations - Calumet Service Area		
68810227	CalExOf - CWRP	Calumet Executive Office - CWRP	68000
68811227	CalAdminBudgetCntUn - 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
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
68823227	CalEIEngUn - CWRP	Cal Electrical Eng Unit - CWRP	68000
68823259	CalEIEngUn - LWRP	Cal Electrical Eng Unit - LWRP	68000
68823390	CalEIEngUn - Cal -Sag	Cal Electrical Eng Unit - Cal - Sag	68000
68823521	CalEIEngUn - CalUnion	Cal Electrical Eng Unit - CalUnion	68000
68823522	CalEIEngUn - MelvnRes	Cal Electrical Eng Unit - MelvnRes	68000
68823524	CalEIEngUn - LynwdRes	Cal Electrical Eng Unit - LynwdRes	68000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
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
68823650	CalElEngUn - PalosPkPS	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
68824227	CalMntUn - CWRP	Cal Maintenance Unit - CWRP	68000
68824259	CalMntUn - LWRP	Cal Maintenance Unit - LWRP	68000
68824390	CalMntUn - Cal - Sag	Cal Maintenance Unit - Cal - Sag	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
68831697	CalOpAdUn - CalDwPS	Cal Operations Admin Unit - Cal Dw PS	68000
68832227	CalTrtOpUn - CWRP	Cal Treatment Oper Unit - CWRP	68000
68834227	CalMchOpUn - CWRP	Cal Mechanical Oper Unit - CWRP	68000
68839259	LemontOpUn - LWRP	Lemont Oper Unit - LWRP	68000
68843227	CalBldGrdUn - CWRP	Cal Buildings & Grounds Unit - CWRP	68000
68843259	CalBldGrdUn - LWRP	Cal Buildings & Grounds Unit - LWRP	68000
69000	Maintenance & Operations - Stickney Service Area		
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
69922221	StckMchEngUn - WSWRP	Stickney Mechanical Eng Unit - WSWRP	69000
69922239	StckMchEngUn - SWRP	Stickney Mechanical Eng Unit - SWRP	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
69923180	StckElEngUn - LueHngCmp	Stickney Electrical Eng Unit - Lue-Hing Complex	69000
69923190	StckElEngUn - CkCty	Stickney Electrical Eng Unit - CkCty	69000
69923227	StckElEngUn - CWRP	Stickney Electrical Eng Unit - CWRP	69000
69923239	StckElEngUn - SWRP	Stickney Electrical Eng Unit - SWRP	69000
69923284	StckElEngUn - HASMA	Stickney Electrical Eng Unit - HASMA	69000
69923285	StckElEngUn - LASMA	Stickney Electrical Eng Unit - LASMA	69000
69923360	StckElEngUn - LPHBdgs	Stickney Electrical Eng Unit - LPHBdgs	69000
69923629	StckElEngUn - RAPS	Stickney Electrical Eng Unit - RAPS	69000
69923691	StckElEngUn - MSResPS	Stickney Electrical Eng Unit - MSResPS	69000
69923981	StckElEngUn - LPH	Stickney Electrical Eng Unit - LPH	69000
69923991	StckElEngUn - MSSys	Stickney Electrical Eng Unit - MSSys	69000
69924151	StckMntUn - MOB	Stickney Maint Unit - MOB	69000
69924155	StckMntUn - MOBMcPav	Stickney Maint Unit - MOBMcPav	69000
69924180	StckMntUn - LueHngCmp	Stickney Maint Unit - Lue-Hing Complex	69000
69924190	StckMntUn - CkCty	Stickney Maint Unit - CkCty	69000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
69924221	StckMntUn - WSWRP	Stickney Maint Unit - WSWRP	69000
69924227	StckMntUn - CWRP	Stickney Maint Unit - CWRP	69000
69924229	StckMntUn - OWRP	Stickney Maint Unit - OWRP	69000
69924239	StckMntUn - SWRP	Stickney Maint Unit - SWRP	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
69924348	StckMntUn - CntFntn	Stickney Maint Unit - Centennial Fountain	69000
69924625	StckMntUn - McCkPS	Stickney Maint Unit - McCkPS	69000
69924629	StckMntUn - RAPS	Stickney Maint Unit - RAPS	69000
69924630	StckMntUn - NorAvPS	Stickney Maint Unit - NorAvePS	69000
69924631	StckMntUn - WestchPS	Stickney Maint Unit - WestchPS	69000
69924691	StckMntUn - MSResPS	Stickney Maint Unit - MSResPS	69000
69924981	StckMntUn - LPH	Stickney Maint Unit - LPH	69000
69931239	StckPlOpAdUn - SWRP	Stickney Plant Oper Admin Unit - SWRP	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
69934239	StckMchOpUn - SWRP	Stickney Mechanical Oper Unit - SWRP	69000
69934629	StckMchOpUn - RAPS	Stickney Mechanical Oper Unit - RAPS	69000
69943180	StckBldGdUn - LueHngCmp	Stickney Build & Grounds Unit - LueHngCmp	69000
69943190	StckBldGdUn - CkCty	Stickney Build & Grounds Unit - CkCty	69000
69943227	M&OBldGdUn - CWRP	M&O Wide Build & Grounds Unit - CWRP	69000
69943229	M&OBldGdUn - OWRP	M&O Wide Build & Grounds Unit - OWRP	69000
69943239	StckBldGdUn - SWRP	Stickney Build & Grounds Unit - SWRP	69000
69943251	M&OBldGdUn - HPWRP	M&O Wide Build & Grounds Unit - HPWRP	69000
69943271	M&OBldGdUn - EWRP	M&O Wide Build & Grounds Unit - EWRP	69000
69943282	StckBldGdUn - 119SMA	Stickney Build & Grounds Unit - 119SMA	69000
69943284	StckBldGdUn - HASMA	Stickney Build & Grounds Unit - HASMA	69000
69943285	M&OBldGdUn - LASMA	M&O Wide Build & Grounds Unit - LASMA	69000
69943286	StckBldGdUn - Vulcan	Stickney Build & Grounds Unit - Vulcan	69000
69943290	M&OBldGdUn - CALSMA	M&O Wide Build & Grounds Unit - CALSMA	69000
69943629	StckBldGdUn - RAPS	Stickney Build & Grounds Unit - RAPS	69000
69943691	StckBldGdUn - MSResPS	Stickney Build & Grounds Unit - MSResPS	69000
69943981	M&OBldGdUn - LPH	M&O Wide Build & Grounds Unit - LPH	69000
69945239	StckRIRdUn - SWRP	Stickney Railroad Unit - SWRP	69000
90000	Reserve Claim		
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
90127000	ResCImIT - MOB	ResCImIT - MOB	30000
90130000	ResCImLaw - MOB	ResCImLaw - MOB	30000
90140000	ResCImFin - MOB	ResCImFin - MOB	30000
90150000	ResCImEng - MOB	ResCImEng - MOB	30000
90166000	ResCImM&O Gen - MOB	ResCImM&O Gen - MOB	30000
90167000	ResCImM&O NS - MOB	ResCImM&O NS - MOB	30000

<u>Cost Center</u>	<u>Name</u>	<u>Description</u>	<u>Funds Ctr.</u>
90168000	ResClnM&O CAL - MOB	ResClnM&O CAL - MOB	30000
90169000	ResClnM&OStick - MOB	ResClnM&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.

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

- 300 302 - CIB Series 2016F Ltd Qual Energy Conserv Bds
- 304 - 14M SRF L175372 Sfty Raling Arnd Tanks OWRP
- 305 - 14N SRF L175371 Sfty Raling Arnd Tanks CWRP
- 306 - 14O SRF L175305 Strmbnk Stblization OakLwnCrk
- 307 - 16A SRF L174555 Wst Prmry Set Tnks, Grit SWRP
- 308 - 14P SRF L175369 Pmry Sldg Frmnt/Gas Det SWRP
- 311 - 14B SRF L175171 Nitrogen Rmvl Centrate EWRP
- 312 - 14C SRF L174559 Sludge Thkng Fac SWRP Ln 4
- 313 - 14D SRF L175263 Cal Int Swr 19F Rehab CSA
- 314 - 14E SRF L173062 Slt Crk Int Swr 2 Rehab SSA
- 315 - 14F SRF L175342 McCk Rsvr Des Pl Inflow Tnl
- 316 - 14G SRF L175152 A-D Tnl Rehab PhaseII SWRP
- 317 - 14H SRF L175355 Glnbrk San Swr Rehab NSA
- 318 - 14K SRF L175366 Con GCT to WASSTRIP SWRP
- 319 - 14L SRF L175368 Sfty Railing Arnd Tanks SWRP
- 320 - 09D SRF L174558 Sludge Thkng Fac SWRP Ln 3
- 321 - 12A SRF L174710 North Side 8 Rehab, NSA
- 322 - 12B SRF L174712 Bat. D Aeratn Tk 8 Rehab, NSA
- 323 - 12C SRF L174621 Des Pl Rvr Int Sewr Rehab, SSA
- 324 - 12D SRF L174988 Disinfection Fac CWRP
- 325 - 12E SRF L174709 Up Des Pl Int Sewr 20B Rehab
- 326 - 12F SRF L174989 Disinfection Fac O'Brien WRP
- 327 - 12G SRF L174923 Cal TARP PS Imprvmnts CWRP
- 328 - 12H SRF L174924 Wet Wthr Trtmt Fac LWRP
- 329 - 12L SRF L175161 Phosphorus Recov Syst SWRP
- 330 - 12J SRF L175172 Rehab Fnl Sttlg Tks NSWRP
- 331 - 12K SRF L174925 TARP Cntrl Struc Impvmnts
- 332 - CIB Series 8/09 Ltd
- 333 - CIB Series B 07/11 Limited Tax Exempt
- 334 - CIB Series A 07/11 Limited Taxable Bonds
- 335 - CIB Series C 07/11 Unlimited Tax Exempt
- 336 - CIB Ltd 2014C
- 337 - CIB Series 2014 Unlimited
- 338 - CIB Unl 2014B ARB
- 339 - CIB Series 2016E Stormwater Unltd Alt Rev Bds
- 341 - CIB Series 2016C Unlimited
- 342 - CIB Series 2016D Limited
- 345 - CIB Series 7/06 Ltd
- 346 - 09A SRF L173074 39th 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 - 09I SRF L174675 Upper Des Plaines Rehab 14A
- 350 - 07A SRF L172625 Hydraulic Improve - Cal WRP
- 351 - 07B SRF L172850 Hydraulic Improve - Cal WRP
- 352 - 07C SRF L172770 39th St. Conduit Rehab Ph 1
- 353 - 09G SRF L173075 39th St. Cnduit Rehab Ph 1 Ln 3
- 354 - 09H SRF L173800 UPR DES IS 12A & 13B

Fund Number Sub - Fund

- 355 - 09E SRF L173005 Sludge Thickening Fac. - SWRP
- 356 - 07D SRF L172763 Upper DesPlaines Rehab
- 357 - 09F SRF L174557 Sludge Thickng Fac. SWRP Ln 2
- 358 - 04G SRF L172611 Broadvw-Bellwd Sewer RehabII
- 359 - 04H SRF L172849 Hydraulic Improve - Cal WRP
- 360 - 01A SRF L172126 Cal Tun Syst-Ltl Cal Leg Struct
- 361 - 97DDSRF L171152 Cal Tun SystTorr Ave LegStruc
- 362 - 01B SRF L172127 Cal Tun Syst-Ltl Cal Leg Struct
- 363 - 01C SRF L172128 Cal Tun Syst-Ltl Cal Leg Struct
- 364 - 04A SRF L172485 Kirie Pump Station Rehab
- 365 - 04B SRF L172488 Central Boiler Facility Cal WRP
- 366 - 04C SRF L172493 Evanstn Inter Sew Custer Rehab
- 367 - 04D SRF L172494 Sheridan Rd Leg Rehabilitation
- 368 - 04E SRF L172495 Evanstn Inter Sew Lake Rehab
- 369 - 04F SRF L172496 Evan Inter Sew Orringtn Rehab
- 371 - Series B LT June 02
- 372 - Refunding Bond - Unlimited Tax 05/06
- 373 - Refunding Bond - Limited Tax 05/06
- 374 - Refund 2014 Limited Series D
- 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 - 12O SRF L175166 NrthSh 2 Rehab NSA
- 379 - Refund Series 2016A Unlimited
- 380 - 16B SRF L175162 Orgnc Wst Rcvg/Digstr Upgrade
- 381 - 12I SRF L175222 Batt C, Air Main C & Tanks SWRP
- 382 - 12M SRF L175168 Cal TARP Serns CWRP
- 383 - 12N SRF L175164 Crse Scrns/RSP S G Rpl EWRP
- 384 - Refund Series 2016B Limited
- 385 - 14I SRF L175223 D799 Switchgear Rpl SWRP
- 386 - 14J SRF L175219 TARP Pump 8 Rehab MSPS
- 387 - 97BB SRF L171151 Cal Tun SysTorr Ave LegStruc
- 388 - 14A SRF L173076 WSide Tanks & Artd Fac SWRP
- 389 - 97CC SRF L172031 Cal TunSystorr Ave LegStruc
- 390 - 16D SRF L175460 McCk Res Slpe Stab&Ret Walls
- 391 - 92P SRF L170774 TARP-Chgo River/NB
- 392 - 92Q SRF L170874 TARP-Chgo River/NB
- 393 - 94R SRF L170820 TARP-Upper Des Plaines
- 394 - 92S SRF L170875 TARP-Chgo River/NB
- 395 - 92T SRF L170876 TARP-Chgo River/NB
- 396 - 92U SRF L170877 TARP-Chgo River/NB
- 397 - 94V SRF LI71150 TARP-Upper Des Plaines
- 398 - 97AA SRF LI70822 Cal TunSystTorr Ave LegStruc

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 - CIBF Series 2016F QECB Limited Project Fund
- 404 - 14M SRF L175372 Sfty Raling Arnd Tanks OWRP
- 405 - 14N SRF L175371 Sfty Raling Arnd Tanks CWRP
- 406 - 14O SRF L175305 Strmbnk Stblization OakLwnCrk
- 407 - 16A SRF L174555 Wst Prmry Set Tnks, Grit SWRP
- 408 - 14P SRF L175369 Pmry Sldg Frmnt/Gas Det SWRP
- 411 - 14B SRF L175171 Nitrogen Rmvl Centrate EWRP
- 412 - 14C SRF L174559 Sludge Thickeng Fac SWRP Ln4
- 413 - 14D SRF L175263 Cal Int Swr 19F Rehab CSA
- 414 - 14E SRF L173062 Slt Crk Int Swr 2 Rehab SSA
- 415 - 14F SRF L175342 McCk Rsvr Des Pl Inflow Tnl
- 416 - 14G SRF L175152 A-D Tnl Rehab PhaseII SWRP
- 417 - 14H SRF L175355 Glnbrk San Swr Rehab NSA
- 418 - 14K SRF L175366 Con GCT to WASSTRIP SWRP
- 419 - 14L SRF L175368 Sfty Railing Arnd Tanks, SWRP
- 420 - 09D SRF L174558 Sludge Thickeng Fac SWRP
- 421 - 12A SRF L174710 North Side 8 Rehab, NSA
- 422 - 12B SRF L174712 Bat. D Aeratn Tk 8 Rehab,NSA
- 423 - 12C SRF L174621 Des Pl Rvr Int SewrRehab,SSA
- 424 - 12D SRF L174988 Disinfection Fac CWRP
- 425 - 12E SRF L174709 Up Des Pl Int Sewr 20B Rehab
- 426 - 12F SRF L174989 Disinfection Fac O'Brien WRP
- 427 - 12G SRF L174923 Cal TARP PS Imprvmt CWRP

Fund Number Sub - Fund

- 428 - 12H SRF L174924 Wet Wthr Trtmt Fac LWRP
- 429 - 12LSRF L175161 Phosphorus Recov Syst SWRP
- 430 - 12J SRF L175172 Rehab Fnl Sttlg Tks NSWRP
- 431 - 12KSRF L174925 TARP Cntrl Struc Impvmnts
- 432 - CIBF Series 8/09 Ltd Project Fund
- 433 - CIBF Series B 07/11 Limited Tax Exempt
- 434 - CIBF Series A 07/11 Limited Taxable
- 435 - CIBF Series C 07/11 Unlimited Tax Exempt
- 436 - CIB Ltd 2014C
- 437 - CIBF Series 2014 Unlimited Project Fund
- 438 - CIB Unl 2014B ARB
- 439 - CIBF Series 2016E Stmwtr Unltd ARB Project Fnd
- 441 - CIBF Series 2016C Unlimited Project Fund
- 442 - CIBF Series 2016D Limited 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 09I
- 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
- 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
- 471 - CIBF - Series 2014 Limited Refunding Fund
- 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
- 478 - 12O SRF L175166 NrthSh 2 Rehab NSA
- 479 - CIBF Series 2016A Unlimited Refunding Fund
- 480 - 16B SRF L175162 Orgnc Wst Rcvg/Digstr Upgrade
- 481 - 12I SRF L175222 Batt C, Air Main & Tanks SWRP
- 482 - 12M SRF L175168 Cal TARP Scrms CWRP
- 483 - 12N SRF L175164 Crse Scrms/RSP S G Rpl EWRP
- 484 - CIBF Series 2016B Limited Refunding Fund
- 485 - 14I SRF L175223 Switchgear Rpl SWRP
- 486 - 14J SRF L175219 TARP Pump 8 Rehab MSPS
- 488 - 14A SRF L173076 WSide Tanks & Artd Fac SWRP
- 490 - 16D SRF L175460 McCk Res Slpe Stab&Ret Walls

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 Postemployment Benefits (OPEB) program.

Fund Number Sub - Fund

- P802 - Non - CAFR Fund

Reserve Claim Fund - A fund established to maintain a reserve for the payment of claims, awards, losses, judgements, liabilities, settlements or demands and associated attorney's fees and costs including but not limited to the Workman's Compensation Act, Workman's Occupational Diseases Act, any claim in tort, or any claim of deprivation of any constitutional or statutory right or protection, for all expenses, fees, and costs, both direct and in support of the repair or replacement 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

Number Sub - Group

- L L302 - CIB Ltd 2016F QECCB
- L304 - 14M SRF L175372 Sfty Rling Arnd Tanks OWRP
- L305 - 14N SRF L175371 Sfty Raling Arnd Tanks CWRP
- L306 - 14O SRF L175305 Strmbnk Stblztn OakLwnCrk
- L307 - 16A SRF L174555 Wst Pmry Set Tnks, Grt SWRP
- L308 - 14P SRF L175369 Pmy Sldg Frmnt/Gs Det SWRP
- L311 - 14B SRF L175171 Nitrogen Rmvl Centrate EWRP
- L312 - 14C SRF L174559 Sludge Thkng Fac SWRP Ln 4
- L313 - 14D SRF L175263 Cal Int Swr 19F Rehab CSA
- L314 - 14E SRF L173062 Slt Crk Int Swr 2 Rehab SSA
- L315 - 14F SRF L175342 McCk Rsvr Des Pl Inflow Tnl
- L316 - 14G SRF L175152 A-D Tnl Rehab PhaseII SWRP
- L317 - 14H SRF L175355 Glnbrk San Swr Rehab NSA
- L318 - 14K SRF L175366 Co GCT to WASSTRIP SWRP
- L319 - 14L SRF L175368 Sfy Railing Arnd Tanks SWRP
- L320 - 09D SRF L174558 Sludge Thkng Fac SWRP Ln3
- L322 - 12B SRF L174712 Bat. D Aeratn Tk 8 Rehab,NSA
- L323 - 12C SRF L174621Des Pl Rvr Int Sewr Rehab,SSA
- L324 - 12D SRF L174988 Disinfection Fac CWRP
- L325 - 12E SRF L174709 Up Des Pl Int Sewr 20B Rehab
- L326 - 12F SRF L174989 Disinfection Fac O'Brien WRP
- L327 - 12G SRF L174923Cal TARPPS ImprvmntsCWRP
- L328 - 12H SRF L174924 Wet Wthr Trtmt Fac LWRP
- L329 - 12L SRF L175161 Phosphorus Recov Syst SWRP
- L330 - 12J SRF L175172 Rehab Fnl Sttlg Tks NSWRP
- L331 - 12K SRF L174925 TARP Cntrl Struc Impvmnts
- L332 - CIB Series 8/09 Ltd
- L333 - CIB Series B 07/11 Limited
- L334 - CIB Series A 07/11 Taxable
- L335 - CIB Series C 07/11 Unlimited
- L336 - CIB Ltd 2014C
- L337 - GL TAG CIB Series 2014 Unlimited
- L338 - CIB Unl 2014B ARB
- L339 - CIB Unl 2016E SW ARB
- L341 - CIB Unl 2016C
- L342 - CIB Ltd 2016D
- L345 - CIB Series 7/06 Ltd
- L346 - 09A SRF L173074 39th St. Cnduit Rhab Ph 1 Ln2

Group Number	Sub - Group	Acct. Code	II. REVENUES
	L347 - 09B SRF L173064 Harms Rd. Rehab Ph 2		Revenue
	L348 - 09C SRF L173063 Upper Des Plaines Rehab	400110	Income from Property Taxes - Current Year
	L349 - 09I SRF L174675 Upper Des Plaines Rehab 14A	400111	Income from Property Taxes - Gain in Rate From Extension
	L350 - 07A SRF L172625 Hydraulic Improve - Cal WRP	400112	Income from Property Taxes - Collection and Adjustment of Prior Years' Taxes
	L351 - 07B SRF L172850 Hydraulic Improve - Cal WRP		
	L352 - 07C SRF L172770 39th St. Cnduit Rehabb Ph I	410120	Personal Property Tax Replacement Revenue
	L353 - 09G SRF L173075 39th St. Cnduit Reh Ph 1 Ln3	410121	Personal Property Tax Replacement Revenue - Adjustment of Prior Years' Taxes
	L354 - 09H SRF L173800 UPR DES IS 12A & 13B		
	L355 - 09E SRF L173005 Sludge Thickening Fac SWRP	460010	Sewer Service Agreements - Service Fee
	L356 - 07D SRF L172763 Upper DesPlaines Rehab	460011	Impact Fee for New Annexed Areas
	L357 - 09F SRF L174557 Sludge ThickngFac. SWRPLn2	460012	Sewer Service Agreements - Impact Fee
	L358 - 04GSRF L172611 Broadvw-Bellwd SewerRehabII		
	L359 - 04H SRF L172849 Hydraulic Improve - Cal WRP		Revenue from Other Agencies
	L360 - 01A SRF L172126 Cal Tun Sys-Ltl Cal Leg Struct	420310	Revenue from Grants - Federal
	L361 - 97DD SRFL171152 Cal TunSystTorrAveLegStruc	420311	Revenue from Subsidies - Federal
	L362 - 01B SRF L172127 Cal Tun Syst-Ltl Cal LegStruct	420320	Revenue from Grants - State
	L363 - 01C SRF L172128 Cal Tun Syst-Ltl Cal LegStruct	420330	Collection in Lieu of Taxes
	L364 - 04A SRF L172485 Kirie Pump Station Rehab	430600	Earned Interest Income - State Treasurer's Investment Pool
	L365 - 04B SRF L172488 Central Boiler FacilityCalWRP	430601	Earned Interest Income - FNMA's
	L366 - 04C SRF L172493Evanston InterSew CusterRehab	430602	Earned Interest Income - Treasury Bills
	L367 - 04D SRF L172494 Sheridan Rd Leg Rehabilitation	430603	Earned Interest Income - Commercial Paper
	L368 - 04E SRF L172495 Evanstn Inter Sew Lake Rehab	430604	Earned Interest Income - Savings Accounts
	L369 - 04F SRF L172496 Evan InterSew Orringtn Rehab	430605	Earned Interest Income - Repurchase Agreements
	L371 - Series B LT June 02	430606	Earned Interest Income - U.S. Treasury Notes
	L372 - Refund Unlmted 05/06	430607	Earned Interest Income - Certificates of Deposit
	L373 - REF Ltd 05/06	430608	Earned Interest Income - U.S. Treasury Bonds
	L374 - Refund 2014 Limited Series D	430609	Earned Interest Income - U.S. Gov. Agencies and Municipal Bonds
	L375 - Refunding Series - Unlimited Tax Series A 3/07	430610	Earned Interest Income - Escrow Accounts
	L376 - Refunding Series - Unlimited Tax Series B 3/07		
	L377 - Refunding Series - Limited Tax Series C 3/07		Revenue from User Charge (UC) Ordinance
	L378 - 12O SRF L175166 NrthSh 2 Rehab NSA	460231	User Charge (UC) Base Charge
	L379 - REF Unl 2016A	460232	User Charge (UC) Penalty
	L380 - 16B SRF L175162 Orgnc Wst Rcvg/Digstr Upgrde	460233	User Charge (UC) Interest
	L381 - 12I SRF L175222 Batt C.Air Main&Tanks SWRP	460234	User Charge (UC) Delinquent Penalty
	L382 - 12M SRF L175168 Cal TARP Scrms CWRP	460235	User Charge (UC) Settlements
	L383 - 12N SRF L175164 Crse Scrms/RSP S G RplEWRP	460236	User Charge (UC) Late Filing Fees
	L384 - REF Ltd 2016B		
	L385 - 14I SRF L175223. D799 Switchgear Rpl SWRP		M&R Cost Reimbursements
	L386 - 14J SRF L175219 TARP Pump 8 Rehab MSPS	460241	Environmental Remediation Wastewater Ordinance
	L387 - 97BB L171151 Cal Tun SysTorr Ave LegStruc	460242	One - Time Discharge Under Sewage and Waste Control Ordinance
	L388 - 14A SRF L173076 WSide Tanks&Artd Fac SWRP		
	L389 - 97CC L172031 Cal Tun SysTorr Ave LegStruc	460243	Non-Compliance Enforcement Cost Recovery
	L390 - 16D SRF L175460 McCk Res Slpe Stab&Ret Walls	460245	Late Filing Fees Under Sewage and Waste Control Ordinance
	L391 - 92P SRF L170774 TARP-Chgo River/NB	460246	Fees from Septic Tank, Cesspool, and Chemical Toilet Wastes Disposal
	L392 - 92Q SRF L170874 TARP-Chgo River/NB	460247	Enforcement Cost Recovery Under Sewage and Waste Control Ordinance
	L393 - 94R SRF L170820 TARP-Upper Des Plaines		
	L394 - 92S SRF L170875 TARP-Chgo River/NB		Revenue - Other
	L395 - 92T SRF L170876 TARP-Chgo River/NB	460270	Permit Fees
	L396 - 92U SRF L170877 TARP-Chgo River/NB	460271	Permit Violation Inspection Fees
	L397 - 94V SRF L171150 TARP-Upper Des Plaines	460272	Schedule L and Permit Recording
	L398 - 97AASRF L170822 CalTunSys TorrAveLegStruc	460273	Permit Miscellaneous
		460274	Penalty and Interest for Permits
			Revenue from Sale of Rain Barrels
		460280	Sale of Rain Barrels
			Sale - Other
		460410	Sale of Biosolids
		460411	Biosolids Spreading Cost Recovery
		460420	Sale of Water
		460430	Sale of Obsolete Equipment, Surplus and Scrap
		460440	Sale of Spoil
		460441	Royalty Payments
		460450	Sale of Land
		460460	Sale of Liquid Fertilizer
		460461	Sale of Phosphorus
		460462	Yard Waste
		460463	Bio P - Organics
		460464	Bio Gas - Organics

<u>Acct. Code</u>		<u>Acct. Code</u>	
787580	Information Technology - 2 Fund Reimbursement	128124	Personal Property Replacement Tax Receivable - 2014
787700	Reimburse Construction Fund Labor Cost Incurred on Corporate Fund Projects	128125	Personal Property Replacement Tax Receivable - 2015
787710	Reimburse Construction Fund Indirect Cost Incurred on Corporate Fund Projects	128126	Personal Property Replacement Tax Receivable - 2016
787720	Reimburse Construction Fund Labor Cost Incurred on Bond Fund Projects	128127	Personal Property Replacement Tax Receivable - 2007
787730	Reimburse Construction Fund for Indirect Cost	128128	Personal Property Replacement Tax Receivable - 2008
790001	Inventory Difference	128129	Personal Property Replacement Tax Receivable - 2009
790002	Inventory Scrapping	138130	IRS Deposits
790003	Price Difference		Accounts Receivable
790004	Materials Management Difference (Invoice Verification)	138140	Accounts Receivable - Deposits
797890	Pension Costs	138141	Deposits with PMA - Workmen's Compensation Expenses
798200	OPEB - Professional Fees	138150	Accounts Receivable - Real Estate
798201	OPEB - Retiree Health Care Premiums & Claims	138160	Accounts Receivable Miscellaneous
IV. ASSETS			Other Assets
	Cash	138161	Restricted Investment
108000	Chase Concentration Account	138164	Deposit with Escrow Agent
108001	Chase Concentration Deposit Clearing A/C		A/R - User Charge - General Ledger
108002	Chase Concentration ACH/Wire Clearing A/C	138190	A/R - User Charge - Automatic Billing
108003	Chase Concentration Suspense Clearing A/C	138198	A/R - User Charge - Credit Balances
108012	Cash Clearing - Payroll Split Document	138199	A/R - User Charge - Credit Balance - Treasury
108013	Cash Chase - Savings	138230	Accounts Receivable - Sewer Service Agreements
108014	Cash Clearing - Payroll	138240	Accounts Receivable - TIF Accounts
108016	Cash Chase Payroll Flex Accounts	138250	Accounts Receivable - Permit Fees
108018	Cash General Clearing - Bank of America	138360	Accounts Receivable
108019	Cash General Clearing - Northern Trust Bank	148170	Grants Receivable - Federal (Control)
108021	Petty Cash Funds - Law	148177	Grants Receivable - SCS Design & Construction Reimb.
108029	Cash Illinois National Bank - IBID Settlement Account	148180	Grants Receivable - State (Control)
108030	Cash Clerk's Fund (Inactive since 2001)	148189	SRF Loan Receivable
108040	Restricted Cash - Program Expense Fund	188270	Intergovernmental Loans Receivable
108041	Cash Revolving Fund - Law	188271	Intergovernmental Loans Receivable - Interest
108042	Cash Clearing - Chase Disbursements	188272	Intergovernmental Loans Receivable - Principal
108044	Cash HR Districteers Club	188300	Interfund Receivable
108050	Cash Bid Deposit #1		Corporate Working Cash Loans Receivable
108060	Cash User Charge Account	188310	Due from Corporate Fund 2010
108090	Cash - Security Deposits Interest Bearing	188311	Due from Corporate Fund 2011
108092	Cash - Deferred Comp Administrative Allowance	188312	Due from Corporate Fund 2012
108091	Cash - Forest Preserve Escrow	188313	Due from Corporate Fund 2013
108100	Cash Chase Payroll Disbursements (Check/EFT)	188314	Due from Corporate Fund 2014
108110	AmalBk - Employee Contributions	188315	Due from Corporate Fund 2015
108111	Amalgamated Bank - Pension Checking	188316	Due from Corporate Fund 2016
108112	Amalgamated Bank - Pension Excess Funds	188317	Due from Corporate Fund 2007
108113	Pension Fund Contra Account	188318	Due from Corporate Fund 2008
108114	Investments - Retirement Fund	188319	Due from Corporate Fund 2009
108200	Other Post - Employment Benefits Cash		Construction Working Cash Loans Receivable
	Property Tax Levies	188320	Due from Construction Fund 2010
128100	Property Tax Levy - 2010	188321	Due from Construction Fund 2011
128101	Property Tax Levy - 2011	188322	Due from Construction Fund 2012
128102	Property Tax Levy - 2012	188323	Due from Construction Fund 2013
128103	Property Tax Levy - 2013	188324	Due from Construction Fund 2014
128104	Property Tax Levy - 2014	188325	Due from Construction Fund 2015
128105	Property Tax Levy - 2015	188326	Due from Construction Fund 2016
128106	Property Tax Levy - 2016	188327	Due from Construction Fund 2007
128107	Property Tax Levy - 2017	188328	Due from Construction Fund 2008
128108	Property Tax Levy - 2008	188329	Due from Construction Fund 2009
128109	Property Tax Levy - 2009		Accrued Receivables and Prepaid Expense
	Personal Property Replacement Tax Receivable	158350	Accrued Interest Receivable
128120	Personal Property Replacement Tax Receivable - 2010	158356	Accrued Interest Receivable - Treasury Notes
128121	Personal Property Replacement Tax Receivable - 2011	158358	Accrued Interest Receivable - Prepaid Interest
128122	Personal Property Replacement Tax Receivable - 2012	158359	Accrued Interest Receivable - State Funds
128123	Personal Property Replacement Tax Receivable - 2013	158360	Accrued Interest Receivable - Certificates of Deposit
		168400	Prepaid Expenses

<u>Acct. Code</u>		<u>Acct. Code</u>	
	Inventory	178586	Lubricants - Zen
178303	Metals	178599	Materials and Supplies, N.O.C. - Zen
178307	Electrical Parts and Supplies		
178309	Plumbing Access. and Supplies	198501	Sewer Systems
178311	Hardware	198502	Sewage Treatment Works
178313	Buildings, Grounds, Paving Materials and Supplies	198503	Rivers and Channels
178317	Fiber, Paper and Insulation Materials	198504	Pumping Stations
178319	Paints, Solvents and Related Materials	198505	Flood Control Systems
178325	Vehicle Parts and Supplies	198506	Land Reclamation Sites
178327	Mechanical Repair Parts	198507	Office Buildings
178330	Manhole Materials	198508	Hydraulic Measurements and Other
178352	Office, Print & Photographic Supplies Equipment and Furniture		
178353	Farming Supplies		Investments
178356	Processing Chemicals	118600	Investments - Money Market
178357	Laboratory Testing Supplies, Small Equipment & Chemicals	118601	Investments - Government Discount Notes
178366	Cleaning Supplies	118602	Investments - Treasury Bills
178368	Tools and Supplies	118603	Investments - Commercial Paper
178370	Wearing Apparel	118604	Investments - Time Deposits
178372	Books, Maps and Charts	118605	Investments - Repurchase Agreements
178378	Safety and Medical Supplies	118606	Investments - U.S. Treasury Notes
178380	Computer Software	118607	Investments - Certificates of Deposit
178381	Computer Supplies	118608	Investments - U.S. Treasury Bonds
178382	Fuel	118609	Investments - U.S. Gov. Agencies and Municipal Bonds
178384	Gases		
178385	Communication Supplies	118706	Investments - Contra Account - U.S. Treasury Notes
178386	Lubricants	118708	Investments - Contra Account - U.S. Treasury Bonds
178399	Material and Supplies, N.O.C.	118709	Investments - Contra Account - U.S. Gov. Agencies
		118710	Investments - Contra Account - Market Value Adjustment
178460	Equipment for Collection Facilities - Zen		
178462	Equipment for Waterway Facilities - Zen	118800	OPEB Investments - Money Market
178465	Equipment for Process Facilities - Zen	118801	OPEB Investments - Fixed Income Mutual Funds
178467	Railroad Equipment - Zen	118805	OPEB Investments - Balanced Mutual Funds
178476	Material Handling and Farming Equipment - Zen	118810	OPEB Investments - Equity Mutual Funds
178478	Safety and Medical Equipment - Zen		
178479	Marine Equipment - Zen	118900	OPEB - Accrued Interest & Dividends
178480	Office Furniture and Equipment - Zen	118910	OPEB - Accounts Receivable
178481	Computer Equipment - Zen		
178482	Computer Software - Zen	188810	Government-wide Contra Account
178484	Communication Equipment - Zen		
178486	Vehicle Equipment - Zen	188820	Government-wide Bonds Payable Contra Account
178497	Testing and Lab Equipment - Zen		
178499	Machinery and Equipment, N.O.C. - Zen	188830	Amounts to be Provided for Interest
		188840	Amounts to be Provided for State Revolving Fund Debt Repayment - Principal
178503	Metals - Zen	188850	Amounts to be Provided for State Revolving Fund Debt Repayment - Interest
178507	Electrical Parts and Supplies - Zen	188860	Amounts to be Provided for Pension Costs
178509	Plumbing Accessories and Supplies - Zen	188880	Amounts to be Provided for Earned Employee Benefits
178511	Hardware - Zen	188887	Amounts to be Provided for Claims
178513	Buildings Grounds Paving Materials and Supplies - Zen	188890	Amounts to be Provided for Environmental Claims
178517	Fiber Paper and Insulation Materials - Zen		
178519	Paints Solvents and Related Materials - Zen	188980	Suspense Account - Deferred Compensation Exchanges
178525	Vehicle Parts and Supplies - Zen	188990	Suspense Account - Cashier's Cash Receipts
178527	Mechanical Repair Parts - Zen		
178530	Manhole Materials - Zen		V. LIABILITIES AND FUND BALANCE
178552	Office Print and Photographic Supplies and Equipment - Zen		
178553	Farming Supplies - Zen		Liabilities
178556	Processing Chemicals - Zen	209010	Vouchers Payable
178557	Laboratory Testing Supplies Small Equip. and Chemicals - Zen	209017	Vouchers Payable - Employee Benefits
178560	Zen Inventory - Contra Account		
178562	Materials and Supplies	209020	Accounts Payable
178565	Mechanical Equipment		
178566	Cleaning Supplies - Zen	209025	Payment Request Clearing Account
178567	Railroad Supplies - Zen		
178568	Tools and Supplies	209030	Claims Payable
178569	Equipment and Parts, N.O.C.		
178570	Wearing Apparel - Zen	209050	Bid Deposit Payable
178572	Books Maps and Charts - Zen	209051	Bid Deposit Payable - Contra
178578	Safety and Medical Supplies - Zen		
178580	Computer Software - Zen	209060	Deposits for Garnishments, Bankruptcies, Wage Assignments, and IRS Levies
178581	Computer Supplies - Zen		
178582	Fuel - Zen		
178584	Gases - Zen		
178585	Communication Supplies - Zen		

Acct.Code

289517	Allowance for Uncollectible Taxes - 2017 Levy
289518	Allowance for Uncollectible Taxes - 2008 Levy
289519	Allowance for Uncollectible Taxes - 2009 Levy
299501	Reserve for Depreciation - Sewer Systems
299502	Reserve for Depreciation - Sewage Treatment Works
299503	Reserve for Depreciation - Rivers and Channels
299504	Reserve for Depreciation - Pumping Stations
299505	Reserve for Depreciation - Flood Control Systems
299506	Reserve for Depreciation - Land Reclamation Sites
299507	Reserve for Depreciation - Office Buildings
299508	Reserve for Depreciation - Hydraulic Measurements and Other
319781	Balance Sheet Control Vouchers
319782	Balance Sheet Control Payroll
319783	Balance Sheet Control Employee Expenses
319790	Fund Balance - Available for Appropriation
327771	Expenditures Control - Vouchers
327772	Expenditures Control - Payroll
327773	Expenditures Control - Employee Expense
329791	Fund Balance - Reserve for Grants Subject to User Charge
339792	Designated for Fixed Assets Replacement
349793	Designated for Payments of Future Claims
350560	Inventory Reserve - Zen
350562	Reserve for Inventory Materials and Supplies
350565	Reserve for Inventory Mechanical Equipment
350568	Reserve for Inventory Buildings and Grounds
350569	Reserve for Inventory Equipment and Parts, N.O.C.
380001	Reserve for Inventory
399999	Fund Balance

Organization Units, Jobs (Class Numbers), and Position Control Numbers

Organization Units, Jobs (Class Numbers), and Position Control Numbers all have an eight (8) digit 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) represent the prefix;

The fourth and fifth digits represent the department 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 North Service Area 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 a crosshatch 1, which signifies that the incumbent will retain the title until he or she vacates the position and then the position will be dropped.

Any number starting with 32 is a position with a crosshatch 2, which signifies that when the position is vacated, the person filling the vacancy will receive the title and/or pay grade within the parentheses in the Position Analysis portions of the annual Budget document.

Any number starting with 33 is a position with a crosshatch 3, which signifies that the position, upon vacancy, is subject to appropriation control. The position may be dropped at the discretion of the Executive Director based on operational requirements.

Any number starting with 34 is a position with a crosshatch 4, which signifies that a pay grade change to the Technical, Administrative, and Managerial (TAM) salary schedule has been made for a job title in a Job Class, but the incumbent in the position will be compensated under the previously assigned salary schedule.

Any number starting with 35 and 36 is a temporary, vacation relief, or Intern position and does not appear in the Position Analysis portions of the annual Budget document as these positions are paid out of Commitment Item 601300 (Personal Services, N.O.C.).

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 Special Project Administrative Assistant to Commissioner or Administrative Clerk to Commissioner position and does not appear in the Position Analysis portions of the annual Budget document as these positions are paid out of Commitment Item 601300 (Personal Services, N.O.C.).

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:

- The classification is a project or contract;
• The department; and
• 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). The M&O Department 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, 2 = Construction, 3 = Bond, 4 = Unlimited Bond (for TARP projects), and 5 = Stormwater.

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