PALMDALE WATER DISTRICT

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October 20, 2011

Agenda for a Meeting
of the Finance Committee of the Palmdale Water District
Committee Members: Linda Godin-Chair, Gordon Dexter
to be held at the District's office at 2029 East Avenue Q, Palmdale

Monday, October 24, 2011

5:15 p.m.

NOTE: To comply with the Americans with Disabilities Act, to participate in any Board meeting please contact Dawn Deans at 661-947-4111 x103 at least 48 hours prior to a Board meeting to inform us of your needs and to determine if accommodation is feasible.

Agenda item materials, as well as materials related to agenda items submitted after distribution of the agenda packets, are available for public review at the District's office located at 2029 East Avenue Q, Palmdale. Please call Dawn Deans at 661-947-4111 x103 for public review of materials.

PUBLIC COMMENT GUIDELINES: The prescribed time limit per speaker is three-minutes. Please refrain from public displays or outbursts such as unsolicited applause, comments, or cheering. Any disruptive activities that substantially interfere with the ability of the District to carry out its meeting will not be permitted and offenders will be requested to leave the meeting.

Each item on the agenda shall be deemed to include any appropriate motion, resolution, or ordinance to take action on any item.

1) Roll call.

2) Adoption of agenda.

3) Public comments.

4) Action Items: (The public shall have an opportunity to comment on any action item as each item is considered by the Committee prior to action being taken.)

   4.1) Consideration and possible action on approval of minutes of meeting held September 26, 2011.

4.2) Discussion of status report on cash report at September 30, 2011 and cash flow report through December 31, 2011. (Financial Advisor Egan)

4.3) Discussion of status report on financial statements and departmental budget reports for September, 2011. (Finance Manager Williams)

4.4) Discussion of status report on Engineering Department Contractual Commitments and Projected Payout Schedule. (Finance Manager Williams)

4.5) Status report on 2012 Budget. (Finance Manager Williams)

5) Information items.

6) Board members' requests for future agenda items.

7) Adjournment.

DENNIS D. LaMOREAUX,
General Manager

DDL /dd

PALMDALE WATER DISTRICT

BOARD MEMORANDUM

DATE: October 19, 2011 **October 24, 2011**

TO: FINANCE COMMITTEE **Finance Committee Meeting**

FROM: Mr. Bob Egan, Financial Advisor

RE: ***AGENDA ITEM NO. 4.2 – DISCUSSION OF STATUS REPORT ON CASH REPORT AT September 31, 2011 AND CASH FLOW REPORT THROUGH DECEMBER 31, 2011 and 2012***

Attached are a cash report and pie chart for September 30, 2011 and a cash flow report for the period of December, 2010 through December, 2011 and 2012. It is necessary to focus on 2012 now as part of the budget process.

Several items of note:

August water sales were comparable to last August. September through December water sale projections have been decreased based on the trends to date. Projected ending cash is just over $7 million.

Please note that $1.7 million of District cash is restricted as a one year reserve for the 1998 bonds. It is not available for operations. Operating cash at September 30 is $4.61 million, the first time this number has fallen below $5 million in decades. A covenant of the 1998 bond issue is a district pledge to keep $5 million in reserve for self insurance on the Littlerock Dam. Since opreating funds have always been above that number the District has technically been in compliance.

In September we received $312,065 related to the Palmdale Redevelopment Agency. This is less than last years $445,000 but more than many prior years. This amount and its receipt is an unknown until received. Also, the AVEK expected amount of $686,848 was received last month.

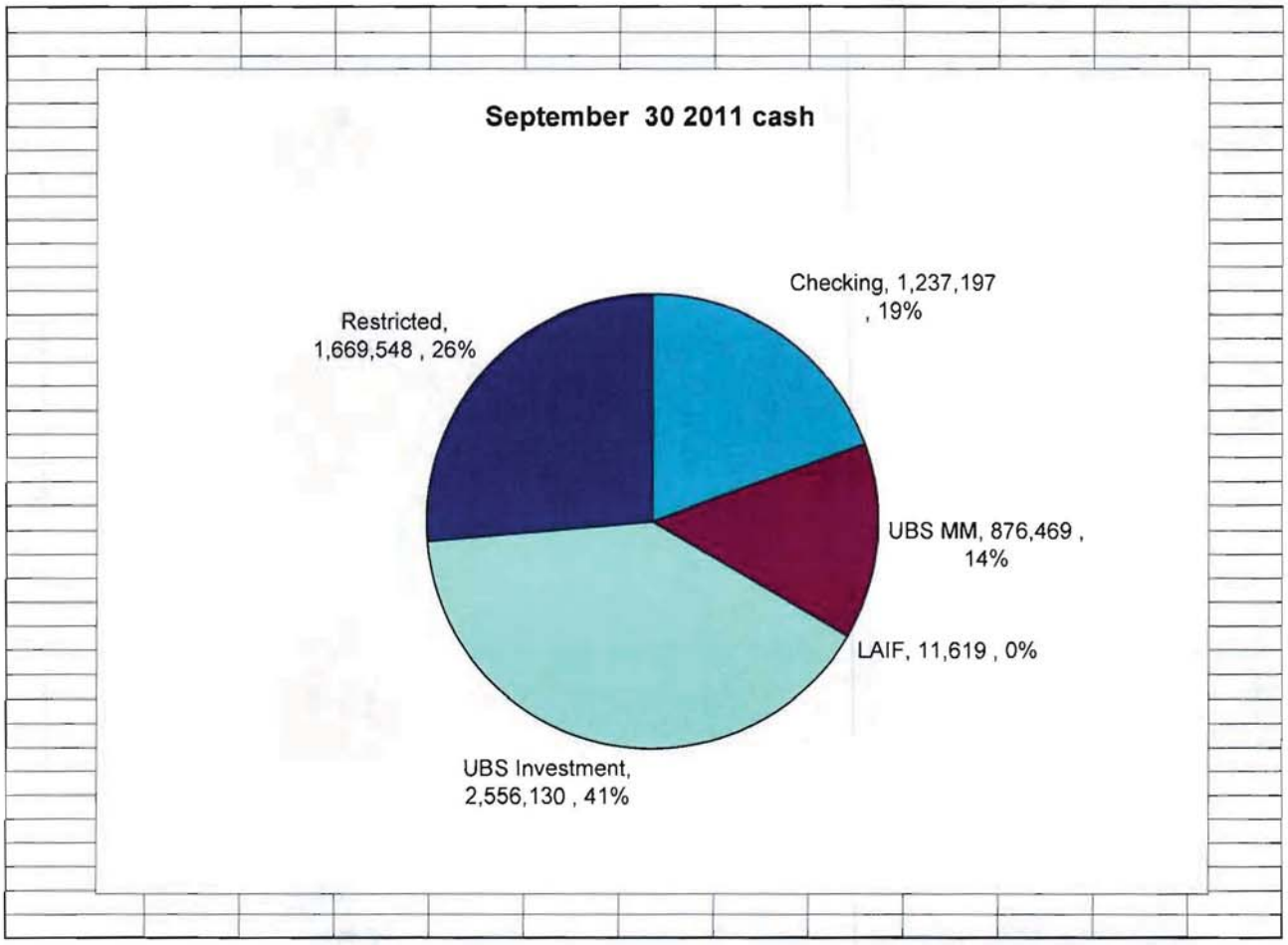
The cash flow through December, 2011 projects operating expenses and operating revenues at a near break-even.. The original 2011 cash flow report expected operating revenues to exceed operating expenses by over $2 million, similar to 2010. Annually the District must pay $3.6 million in bond interest and principal. This must be covered by operations as it is in any business. This can be accomplished going forward by a combination of rate increases and cuts in operating expenses or cash will be virtually depleted. This is evidenced by the 2012 and 2013 projections previously presented to the Committee.

PALMDALE WATER DISTRICT
INVESTMENT FUNDS REPORT

			September 30, 2011				
						September-11 VALUE	August-11 VALUE
Citizens/US Bank - Checking						1,106,169.16	323,953.39
Citizens- Merchant						127,327.37	63,524.72
					Bank cash	1,233,496.53	387,478.11
PETTY CASH						300.00	300.00
CASH ON HAND						3,400.00	3,400.00
TOTAL CASH						1,237,196.53	391,178.11
NTS							
UBS ACCOUNT SS 11469 GG							
UBS RMA Government Portfolio						0.00	2,314,180.65
UBS Bank USA Dep acct						161,648.02	250,000.00
						161,648.02	2,564,180.65
UBS ACCOUNT SS 11475 GG							
UBS Bank USA Dep acct						714,821.10	27,970.26
UBS RMA Government Portfolio						0.00	0.00
						714,821.10	27,970.26
LAIF						11,618.98	11,618.98
UBS ACCOUNT SS 11432 GG							
UBS Bank USA Dep acct						0.00	0.00
UBS RMA Government Portfolio						93,589.75	93,588.85
	Accrued interest					26,043.09	20,275.40
US GOVERNMENT SECURITIES:							
	ISSUE DATE	ISSUER	EXPIR DATE	RATE	PAR	MARKET VALUE	MARKET VALUE
		FNMA	04/11/12	5.375	500,000	511,455.00	513,845.00
		FHLB	01/20/15	3.00	500,000	503,330.00	504,360.00
		FHLB	04/16/15	2.90	400,000	404,892.00	405,780.00
		FHLB	10/26/15	1.625	500,000	512,745.00	514,905.00
		FNMA	07/27/16	2.00	500,000	504,075.00	504,175.00
					2,400,000.00	2,436,497.00	2,443,065.00
TOTAL MANAGED ACCOUNT						2,556,129.84	2,556,929.25
TOTAL INVESTMENTS						3,444,217.94	5,160,699.14
TOTAL UNRESTRICTED CASH						4,681,414.47	5,551,877.25
ED CASH							
1998 Debt Reserve Fund							
	FHLB par 1.4Mil matures 10/18/13 3.625% interest					1,489,838.00	1,495,256.00
	Federated Treasury Obligation MM					156,731.67	156,731.67
	Accrued interest					22,978.47	18,749.30
TOTAL Restricted CASH						1,669,548.14	1,670,736.97
GRAND TOTAL CASH AND RESTRICTED CASH						6,350,962.61	7,222,614.22

Checking	1,237,197
UBS MM	876,469
LAIF	11,619
UBS Investment	2,556,130
Restricted	1,669,548
Total	6,350,963

PALMDALE WATER DISTRICT
INVESTMENT FUNDS REPORT



REVISED 10 19 11	2011 January	2011 February	2011 March	2011 April	2011 May	2011 June	2011 July	2011 August	2011 September	2011 October	2011 November	2011 December	YTD
Water Sales	1,459,054	1,489,425	1,420,826	1,519,930	1,638,144	1,876,045	2,099,158	2,384,486	2,307,915	1,925,000	1,585,000	1,522,500	21,227,483
	1,459,054	1,489,425	1,420,826	1,519,930	1,638,144	1,876,045	2,099,158	2,384,486	2,307,915	1,925,000	1,585,000	1,522,500	
Beginning Balance	8,162,970	8,838,774	8,297,207	6,943,401	8,069,745	8,131,725	8,013,331	7,522,761	7,222,615	6,350,963	5,942,962	5,786,896	
Water Receipts	2,084,416	1,459,787	1,821,013	1,304,799	1,590,858	1,780,885	2,009,913	2,270,355	2,338,543	2,078,166	1,721,000	1,547,500	22,007,234
Other													
Total Operating Revenue	2,084,416	1,459,787	1,821,013	1,304,799	1,590,858	1,780,885	2,009,913	2,270,355	2,338,543	2,078,166	1,721,000	1,547,500	
Operating Expenses:													
Total Operating Expenses	1,750,319	1,953,541	1,688,453	1,627,314	1,635,685	1,690,346	2,114,887	2,210,427	1,546,460	1,870,300	1,547,300	1,569,600	21,204,632
													22,851
Non-Operating Revenue Expensess:													
Assessments, net	507,568	154,799	6,585	1,597,302	252,354	8,694	225,057	122,827			125,100	1,700,000	4,700,286
Special Avek CIF Payment									686,848	0			686,848
Interest	10	10	10	23,950	21,335	580	9,761	21,854	0	4,000	4,000	4,000	89,510
Grant Re-imbursement				76,200			29,562						105,762
Capital Improvement Fees	492,317	0	0	11,955			27,960						532,232
													0
DWR Refund	17,417			97,567	23,194	0	591,517						729,695
Other /Palmdale Redevel Agncy	20,607	(1,363)	27,474	23,277	7,966	2,937	10,935	8,276	312,065				412,174
Total Non-Operating Revenues	1,037,919	153,446	34,069	1,830,251	304,849	12,211	894,792	152,957	998,913	4,000	129,100	1,704,000	7,256,507
Capital Expenditures	(215,396)	(97,151)	(159,142)	(277,284)	(93,934)	(117,036)	(115,187)	(145,801)	(58,286)	(228,000)	(307,000)	(258,000)	(2,072,217)
Deposit refunds									(40,000)	(40,000)	(40,000)	(40,000)	(160,000)
SWP Capitalized	(586,624)	(104,108)	(131,379)	(104,108)	(104,108)	(104,108)	(586,620)	(104,107)	(154,031)	(104,107)	(104,106)	(104,106)	(2,291,512)
Prepaid Insurance (paid) refunded	105,808		2,658					(244,240)					(135,774)
Bond Payments Interest			(1,232,571)						(1,232,571)				(2,465,142)
Principal									(1,170,000)				(1,170,000)
System Work for AVEK													0
5,000 AF banked Water										(240,000)			(240,000)
Capital leases							(11,406)	(18,883)	(7,760)	(7,760)	(7,760)	(7,760)	(61,329)
Legal adjudication fees							(567,175)						(567,175)
Total Cash Ending Balance	8,838,774	8,297,207	6,943,401	8,069,745	8,131,725	8,013,331	7,522,761	7,222,615	6,350,963	5,942,962	5,786,896	7,058,930	(823,714)

REVISED 10 19 11	2012 January	2012 February	2012 March	2012 April	2012 May	2012 June	2012 July	2012 August	2012 September	2012 October	2012 November	2012 December	YTD
Water Sales	1,515,000	1,500,000	1,595,000	1,520,000	1,639,000	1,876,000	2,200,000	2,384,000	2,308,000	2,000,000	1,660,000	1,597,500	21,794,500
	1,515,000	1,500,000	1,595,000	1,520,000	1,639,000	1,876,000	2,200,000	2,384,000	2,308,000	2,000,000	1,660,000	1,597,500	
Beginning Balance	7,058,930	6,340,754	5,306,840	3,338,485	4,702,535	4,495,523	4,255,407	3,818,051	3,651,842	1,830,182	1,930,067	2,149,359	
Water Receipts	1,518,000	1,506,000	1,557,000	1,550,000	1,591,400	1,781,200	2,070,400	2,310,400	2,338,400	2,123,200	1,796,000	1,622,500	21,764,500
Other													
Total Operating Revenue	1,518,000	1,506,000	1,557,000	1,550,000	1,591,400	1,781,200	2,070,400	2,310,400	2,338,400	2,123,200	1,796,000	1,622,500	
Operating Expenses:													
Total Operating Expenses	1,750,000	1,954,000	1,792,000	1,697,000	1,640,000	1,700,000	2,115,000	2,210,000	1,550,000	1,870,000	1,547,300	1,570,000	21,395,300
Non-Operating Revenue Expensess:													
Assessments, net	561,710	68,555	42,091	1,882,367	162,904	0	249,046	143,706			123,906	1,765,715	5,000,000
Special Avek CIF Payment		686,848											686,848
Interest	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
Grant Re-imbursement		0											0
Capital Improvement Fees	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000
													0
DWR Refund													0
Other /Palmdale Redevel Agncy													0
Total Non-Operating Revenues	576,710	770,403	57,091	1,897,367	177,904	15,000	264,046	158,706	15,000	15,000	138,906	1,780,715	5,866,848
Capital Expenditures	(433,000)	(388,000)	(325,000)	(218,000)	(168,000)	(168,000)							(1,700,000)
Deposit refunds	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(480,000)
SWP Capitalized	(572,228)	(110,659)	(135,692)	(110,659)	(110,658)	(110,658)	(599,144)	(110,657)	(140,306)	(110,657)	(110,656)	(110,656)	(2,332,630)
Prepaid Insurance (paid) refunded			(65,000)					(257,000)					(322,000)
Bond Payments Interest			(1,207,096)						(1,207,096)				(2,414,192)
Principal									(1,220,000)				(1,220,000)
System Work for AVEK		(300,000)											(300,000)
5,000 AF banked Water													0
Capital leases	(17,658)	(17,658)	(17,658)	(17,658)	(17,658)	(17,658)	(17,658)	(17,658)	(17,658)	(17,658)	(17,658)	(17,658)	(211,896)
Legal adjudication fees		(500,000)											(500,000)
													0
Total Cash Ending Balance	6,340,754	5,306,840	3,338,485	4,702,535	4,495,523	4,255,407	3,818,051	3,651,842	1,830,182	1,930,067	2,149,359	3,814,260	(2,651,518)

PALMDALE WATER DISTRICT

BOARD MEMORANDUM

DATE:	October 19, 2011	**October 19, 2011**
TO:	Finance Committee	**Committee Meeting**
FROM:	Michael Williams, Finance Manager/CFO	
VIA:	Mr. Dennis LaMoreaux, General Manager	
RE:	***AGENDA ITEM NO. 4.3 - STATUS REPORT ON FINANCIAL STATEMENTS AND DEPARTMENTAL BUDGET REPORTS FOR SEPTEMBER, 2011***	

Discussion:

Presented here are Balance Sheet and Profit/Loss Statement for the period ending September 30, 2011. Also included are Year-To-Year Comparisons and Month-To-Month Revenue Analysis and Expense Analysis for the month of September. Finally, I have provided individual departmental budget reports through the month of September, 2011.

With nine months of the budget year complete, percentages should be at or below 75%. I have reviewed the statements and highlighted areas/items for discussion.

Profit/Loss Statement:

- Our operating revenue is at 70% of budget and operating expense is at 64.5% of budget. Review of strictly cash operations, our revenue exceeds expenditures by $2.3 million. (YTD $16,375,404-$14,041,448)
- Administration Department will end the year over budget due to the groundwater adjudication.
- Water purchases and water recovery continue to be outside projections due to continued adjustments in invoicing by the state.
- Capital Improvement Fees are approximately $1 million over budget due to unexpected projects.

Year-To-Year Comparison P&L:

- Total operating revenue is up by 1.3%, or $30,500, due mainly to increased collection activity.
- Operating expenditures are down by 57%, or $1.6 million, due mainly to water purchases and departmental operations.
- Page 8 of water consumption graphs show units billed were down 6.7%, and the number of active connections are up by 1%.
- Page 8 of water consumption graphs shows total revenue per unit is up 8.7%, and total revenue per connection is up .3%.

Revenue Analysis Year-To-Date:

- Operating Revenue is up by 1.3%, or $214,500, with YTD water sales ahead by $56,000.
- Total revenue is down by 1.2%, or $260,000, which is the result of this year's capital improvement fees offsetting last year's property sales.

Expense Analysis Year-To-Date:

- Cash operating expenses are down 35%, or $4.9 million, and total expenses are down 16%, or $3.7 million. This is due primarily to departmental operations and adjustments to invoicing by the state related to the State Water Project.

Departments:

- Pages 14 through 22 are detailed budgets of each department. There is nothing significant to point out except the groundwater adjudication line item in Administration Department. Most departments are operating at or below the nine month target for the year.

Non-Cash Definitions

Depreciation: This is the spreading of the total expense of a capital asset over the expected life of that asset.

OPEB Accrual Expense: Other Post Employment Benefits (OPEB) is the recognized annual required contribution to the benefit. The amount is actuarially determined in accordance with the parameters of GASB 45. The amount represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year.

Bad Debt: The uncollectible accounts receivable that has been written off.

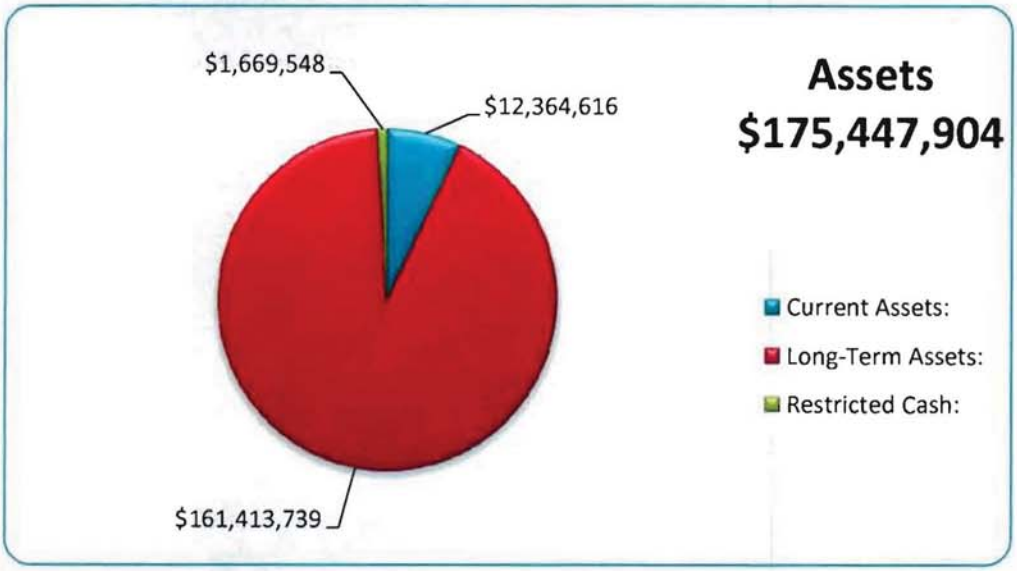
Service Cost Construction: The value of material, parts & supplies from inventory used to construct, repair and maintain our asset infrastructure.

Capitalized Construction: The value of our labor force used to construct our asset infrastructure.

Palmdale Water District
Balance Sheet Report
For the Nine Months Ending September 30, 2011

	Year-to-Date 2011
ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 1,237,197
Investments	3,444,218
Market Adjustment	-
	$ 4,681,414
Receivables:	
Accounts Receivables - Water Sales	$ 2,350,130
Accounts Receivables - Miscellaneous	60,811
Allowance for Uncollected Accounts	(371,739)
	$ 2,039,201
Interest Receivable	$ -
Assessments Receivables	4,698,553
Meters, Materials and Supplies	675,758
Prepaid Expenses	269,690
Total Current Assets	**$ 12,364,616**
Long-Term Assets:	
Property, Plant, and Equipment, net	$ 125,740,428
Participation Rights in State Water Project, net	34,959,680
Bond Issuance Cost, Net	713,631
	$ 161,413,739
Restricted Cash:	
Debt Reserve Fund - 1998 Bonds	$ 1,669,548
Rate Stabilization Fund	-
Installment Payment Account - 2004 Bonds	-
Installment Payment Account - 1998 Bonds	-
	$ 1,669,548
Total Long-Term Assets & Restricted Cash	**$ 163,083,288**
Total Assets	**$ 175,447,904**
LIABILITIES AND DISTRICT EQUITY	
Current Liabilities:	
Current Interest Installment of Long-term Debt	$ 4
Current Principal Installment of Long-term Debt	1,170,000
Accounts Payable and Accrued Expenses	4,723,666
OPEB Liability	3,932,026
Deferred Assessments	2,999,994
Total Current Liabilities	**$ 12,825,690**
Long-Term Debt:	
1998 - Certificates of Participation	$ 11,806,631
2004 - Certificates of Participation	35,822,055
Total Liabilities	**$ 60,454,376**
District Equity	
Revenue from Operations	$ (1,142,935)
Retained Earnings	116,136,463
Total Liabilities and District Equity	**$ 175,447,904**

BALANCE SHEET AS OF SEPTEMBER 30, 2011

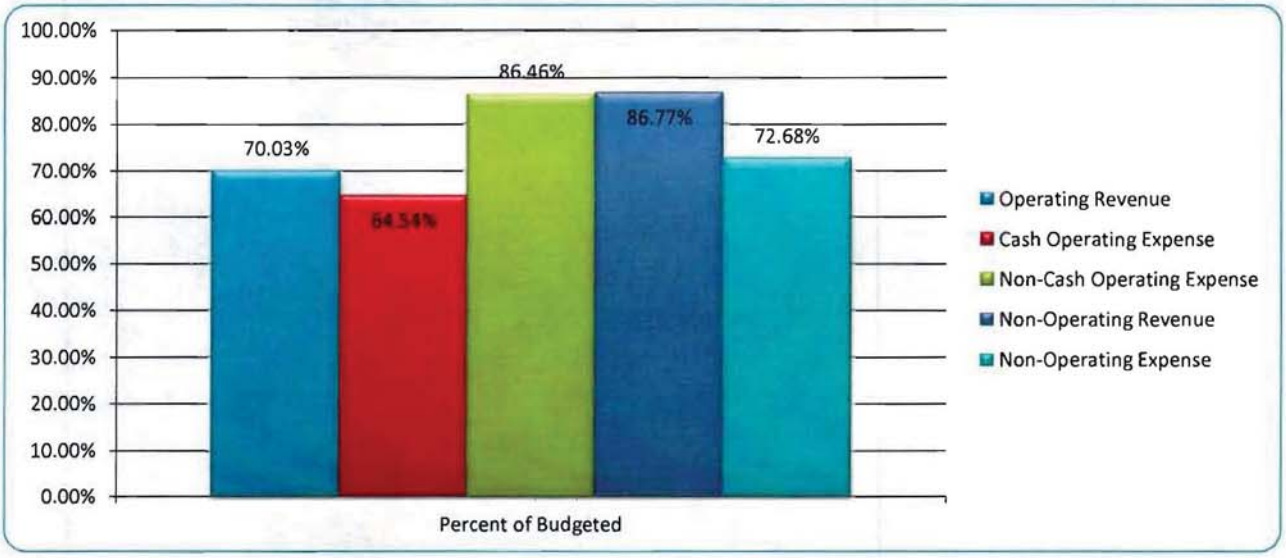




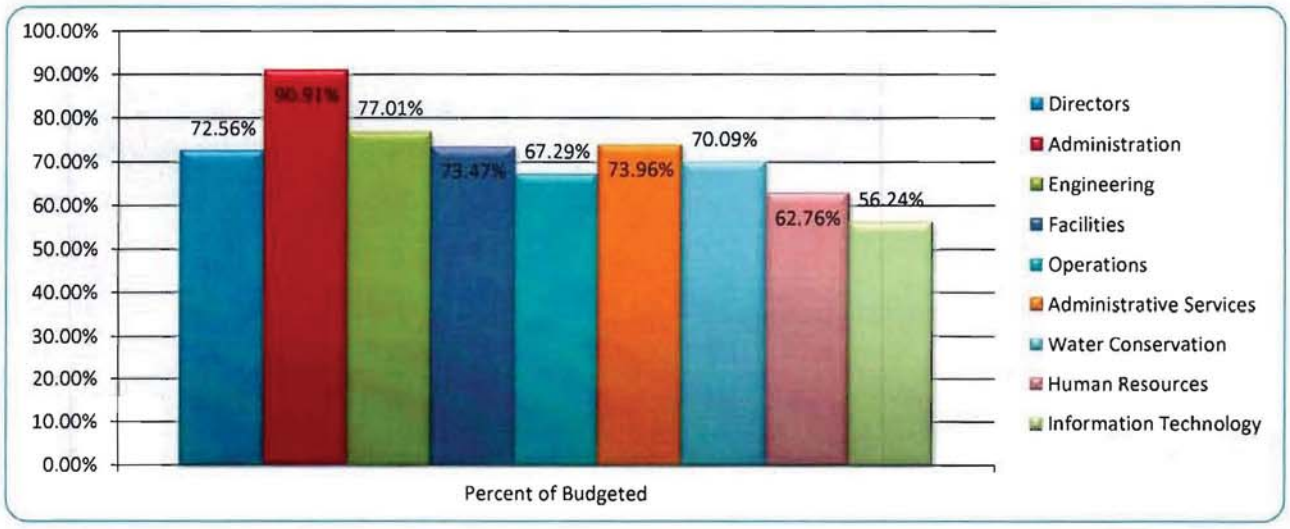
Palmdale Water District
Consolidated Profit and Loss Statement
For the Nine Months Ending September 30, 2011

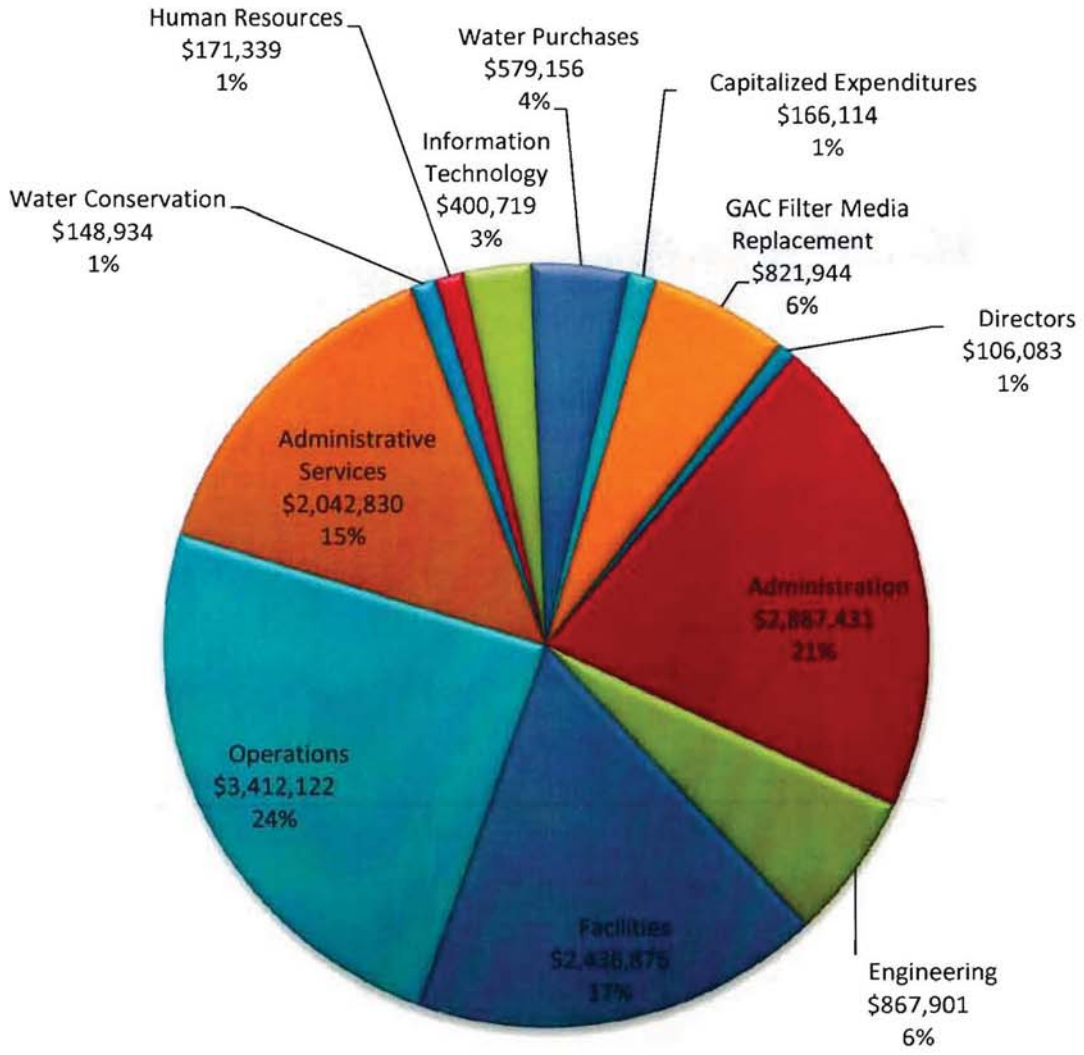
	Thru August	September	Year-to-Date	Adjustments	Adjusted Budget	% of Budget
Operating Revenue:						
Water Sales	$ 4,759,317	$ 1,062,105	$ 5,821,422		$ 9,400,000	61.93%
Meter Fees	6,878,642	860,414	7,739,056		10,650,000	72.67%
Water Quality Fees	961,080	205,882	1,166,962		1,600,000	72.94%
Elevation Fees	322,913	66,388	389,301		560,000	69.52%
Other	1,145,539	113,125	1,258,664		1,175,000	107.12%
Total Water Sales	**$ 14,067,489**	**$ 2,307,915**	**$ 16,375,404**	**$ -**	**$ 23,385,000**	**70.03%**
Cash Operating Expenses:						
Directors	$ 94,657	$ 11,427	$ 106,083		$ 146,200	72.56%
Administration	2,750,715	136,716	2,887,431		3,176,000	90.91%
Engineering	776,402	91,499	867,901		1,127,000	77.01%
Facilities	2,159,075	277,800	2,436,876		3,317,000	73.47%
Operations	2,984,034	428,088	3,412,122		5,071,050	67.29%
Administrative Services	1,831,074	211,756	2,042,830		2,762,200	73.96%
Water Conservation	133,416	15,517	148,934		212,500	70.09%
Human Resources	141,447	29,891	171,339		273,000	62.76%
Information Technology	303,994	96,725	400,719		712,500	56.24%
Water Purchases	1,254,018	49,924	1,303,942		3,000,000	43.46%
Water Recovery	(680,934)	(43,853)	(724,786)		(200,000)	362.39%
Capitalized Expenditures	164,473	1,640	166,114		557,300	29.81%
GAC Filter Media Replacement	821,944	-	821,944		1,600,000	51.37%
Total Cash Operating Expenses	**$ 12,734,317**	**$ 1,307,131**	**$ 14,041,448**	**$ -**	**$ 21,754,750**	**64.54%**
Non-Cash Operating Expenses:						
Depreciation	$ 4,521,545	$ 560,979	$ 5,082,524		$ 6,850,000	74.20%
OPEB Accrual Expense	1,140,374	201,308	1,341,682		550,000	243.94%
Bad Debts	49,485	373	49,858		100,000	49.86%
Service Costs Construction	34,903	(5,638)	29,265		125,000	23.41%
Capitalized Construction	(735,657)	(39,919)	(775,577)		(1,000,000)	77.56%
Total Non-Cash Operating Expenses	**$ 5,010,650**	**$ 717,102**	**$ 5,727,752**	**$ -**	**$ 6,625,000**	**86.46%**
Net Operating Profit/(Loss)	**$ (3,677,478)**	**$ 283,682**	**$ (3,393,796)**	**$ -**	**$ (4,994,750)**	**67.95%**
Non-Operating Revenues:						
Assessments (Debt Service)	$ 2,143,288	$ 436,823	$ 2,580,111		$ 3,384,133	76.24%
Assessments (1%)	1,023,384	208,575	1,231,960		$ 1,615,867	76.24%
Interest	75,405	(1,947)	73,458		120,000	61.22%
Capital Improvement Fees	532,232	686,848	1,219,080		250,000	487.63%
State Grants	76,200	-	76,200		500,000	15.24%
Other	69,426	(5,089)	64,337		175,000	36.76%
Total Non-Operating Revenues	**$ 3,919,936**	**$ 1,325,210**	**$ 5,245,146**	**$ -**	**$ 6,045,000**	**86.77%**
Non-Operating Expenses:						
Interest on Long-Term Debt	$ 1,702,409	$ 234,728	$ 1,937,137		$ 2,541,000	76.24%
Amortization of SWP	938,768	117,346	1,056,114		1,579,000	66.88%
Other	1,035	-	1,035		-	
Total Non-Operating Expenses	**$ 2,642,212**	**$ 352,074**	**$ 2,994,286**	**$ -**	**$ 4,120,000**	**72.68%**
Net Earnings	**$ (2,399,754)**	**$ 1,256,819**	**$ (1,142,935)**	**$ -**	**$ (3,069,750)**	**37.23%**

P & L - BUDGET vs. ACTUAL



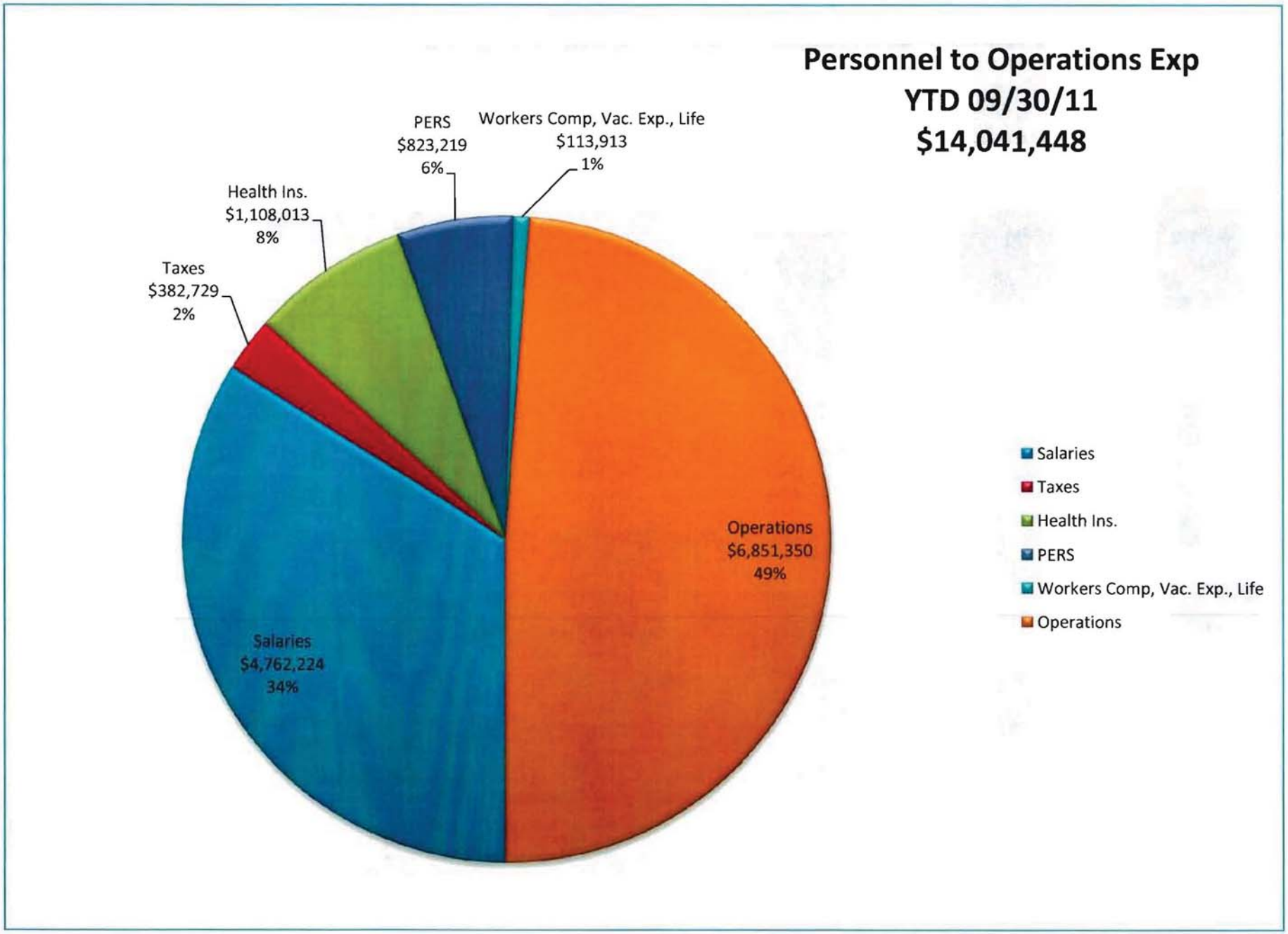
DEPARTMENTAL - BUDGET vs. ACTUAL





Cash Operating Expenses
YTD 09/30/11
$14,041,448

- Directors
- Administration
- Engineering
- Facilities
- Operations
- Administrative Services
- Water Conservation
- Human Resources
- Information Technology
- Water Purchases
- Capitalized Expenditures
- GAC Filter Media Replacement


Personnel to Operations Exp
YTD 09/30/11
$14,041,448
PERS
$823,219
6%
Workers Comp, Vac. Exp., Life
$113,913
1%
Health Ins.
$1,108,013
8%
Taxes
$382,729
2%
Operations
$6,851,350
49%
Salaries
$4,762,224
34%
Salaries
Taxes
Health Ins.
PERS
Workers Comp, Vac. Exp., Life
Operations

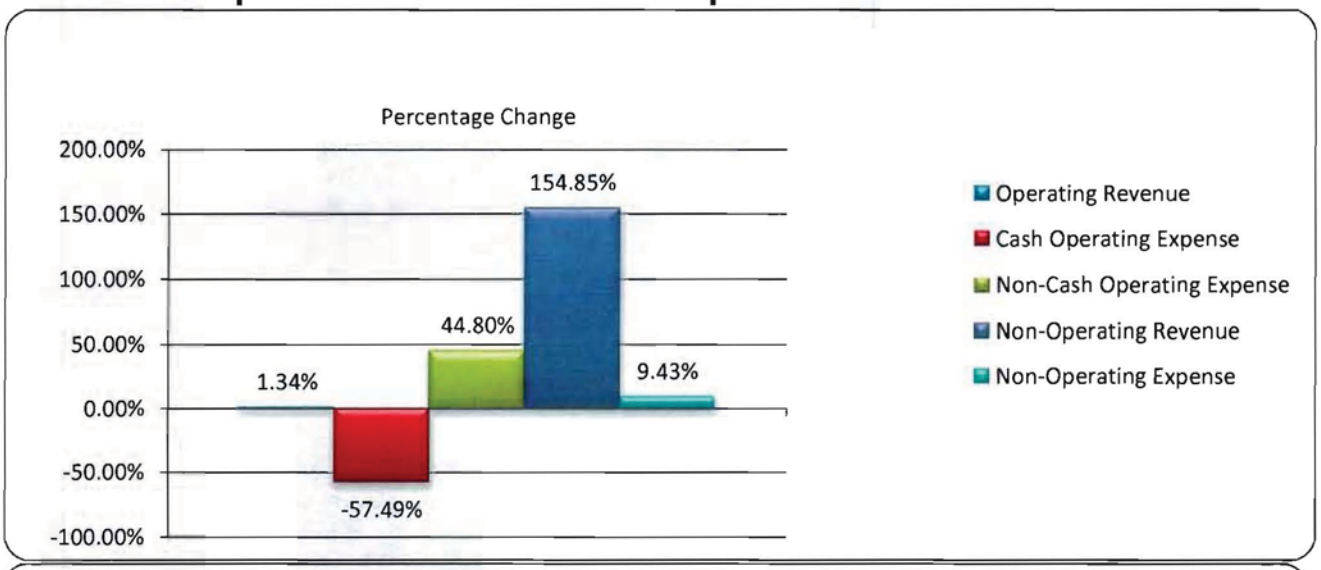
Palmdale Water District
Profit and Loss Statement
Year-To-Year Comparison - September

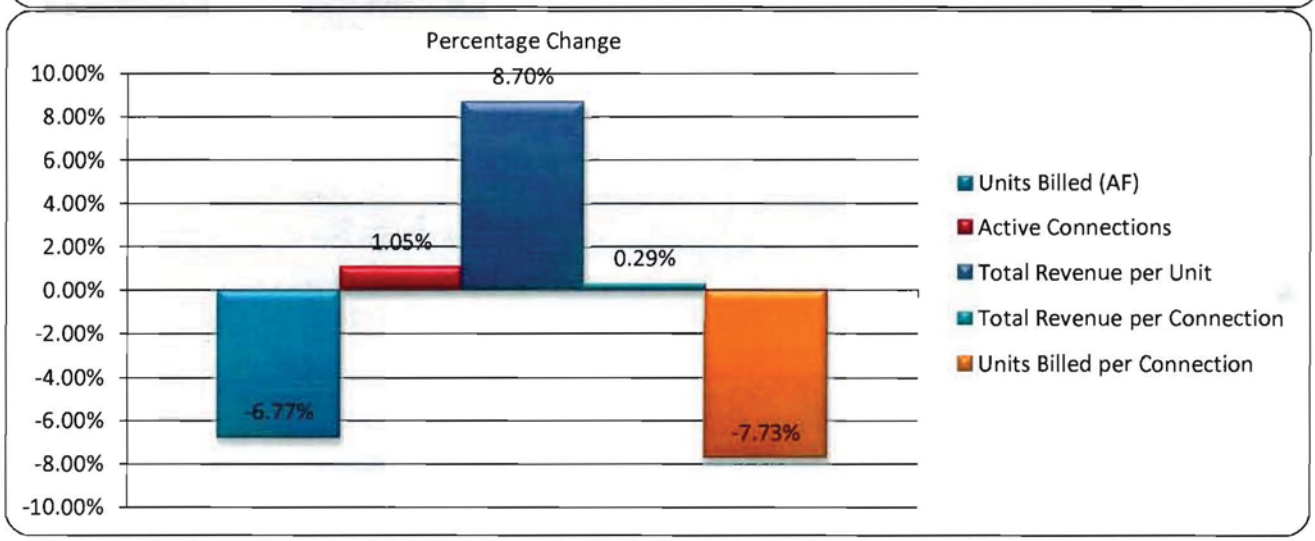
	2010 September	2011 September	Change	% Change
Operating Revenue:				
Water Sales	$ 1,102,215	$ 1,062,105	$ (40,110)	-3.64%
Meter Fees	824,966	860,414	35,449	4.30%
Water Quality Fees	197,670	205,882	8,213	4.15%
Elevation Fees	106,101	66,388	(39,712)	-37.43%
Other	46,442	113,125	66,683	143.58%
Total Water Sales	**$ 2,277,393**	**$ 2,307,915**	**$ 30,522**	**1.34%**
Cash Operating Expenses:				
Directors	$ 15,671	$ 11,427	$ (4,244)	-27.08%
Administration	340,563	136,716	(203,847)	-59.86%
Engineering	214,134	91,499	(122,635)	-57.27%
Facilities	614,264	277,800	(336,463)	-54.78%
Operations	586,848	428,088	(158,761)	-27.05%
Administrative Services	530,234	211,756	(318,478)	-60.06%
Water Conservation	39,230	15,517	(23,713)	-60.45%
Human Resources	38,604	29,891	(8,712)	-22.57%
Information Technology	-	96,725		
Water Purchases	476,199	49,924	(426,275)	-89.52%
Water Recovery	(29,795)	(43,853)	(14,058)	
Capitalized Expenditures	21,233	1,640	(19,593)	-92.28%
GAC Filter Media Replacement	-	-	-	
Total Cash Operating Expenses	**$ 2,847,185**	**$ 1,307,131**	**$(1,636,779)**	**-57.49%**
Non-Cash Operating Expenses:				
Depreciation	$ 576,420	$ 560,979	$ (15,441)	-2.68%
OPEB Accrual Expense	44,610	201,308	156,698	351.26%
Bad Debts	-	373	373	
Service Costs Construction	4,192	(5,638)	(9,830)	-234.49%
Capitalized Construction	(129,973)	(39,919)	90,053	-69.29%
Total Non-Cash Operating Expenses	**$ 495,249**	**$ 717,102**	**$ 221,852**	**44.80%**
Net Operating Profit/(Loss)	**$(1,065,042)**	**$ 283,682**	**$ 1,445,449**	**-135.72%**
Non-Operating Revenues:				
Assessments	$ 500,000	$ 645,398	$ 145,398	29.08%
Interest	7,857	(1,947)	(9,804)	-124.78%
Capital Improvement Fees	9,939	686,848	676,909	
State Grants	-	-	-	
Other	2,205	(5,089)	(7,294)	-330.79%
Total Non-Operating Revenues	**$ 520,001**	**$ 1,325,210**	**$ 805,209**	154.85%
Non-Operating Expenses:				
Interest on Long-Term Debt	$ 216,656	$ 234,728	$ 18,071	8.34%
Amortization of SWP	105,085	117,346	12,261	11.67%
Other	-	-	-	
Total Non-Operating Expenses	**$ 321,741**	**$ 352,074**	**$ 30,332**	9.43%
Net Earnings	**$ (866,782)**	**$ 1,256,819**	**$ 2,220,325**	**-256.16%**

Consumption Comparison

	2010	2011
Units Billed	988,693	921,790
Active	26,008	26,280
Vacant	1,616	1,362
Rev/unit	$ 2.30	$ 2.50
Rev/con	$ 87.57	$ 87.82
Unit/con	38.01	35.08

YEAR-TO-YEAR COMPARISON
September '10 -To-September '11





	2010	2011	
Units Billed (AF)	2,270	2,116	-6.77%
Active Connections	26,008	26,280	1.05%
Non-Active	1,616	1,362	-15.72%
Total Revenue per Unit	2.30	2.50	8.70%
Total Revenue per Connection	87.57	87.82	0.29%
Units Billed per Connection	38.01	35.08	-7.73%

Palmdale Water District
Revenue Analysis
For the Nine Months Ending September 30, 2011

	2011 Thru August	September	Year-to-Date	Adjusted Budget	% of Budget
Operating Revenue:					
Water Sales	$ 4,759,317	$ 1,062,105	$ 5,821,422	$ 9,400,000	61.93%
Meter Fees	6,878,642	860,414	7,739,056	10,650,000	72.67%
Water Quality Fees	961,080	205,882	1,166,962	1,600,000	72.94%
Elevation Fees	322,913	66,388	389,301	560,000	69.52%
Other	1,145,539	113,125	1,258,664	1,175,000	107.12%
Total Water Sales	**$ 14,067,489**	**$ 2,307,915**	**$ 16,375,404**	**$ 23,385,000**	**70.03%**
Non-Operating Revenues:					
Assessments	$ 3,166,673	$ 645,398	$ 3,812,071	$ 5,000,000	76.24%
Interest	75,405	(1,947)	73,458	120,000	61.22%
Capital Improvement Fees	532,232	686,848	1,219,080	250,000	487.63%
State Grants	76,200	-	76,200	500,000	15.24%
Sale of Real Property	-	-	-	-	
Other	69,426	(5,089)	64,337	175,000	36.76%
Total Non-Operating Revenues	**$ 3,919,936**	**$ 1,325,210**	**$ 5,245,146**	**$ 6,045,000**	**86.77%**
Total Revenue	**$ 17,987,425**	**$ 3,633,125**	**$ 21,620,550**	**$ 29,430,000**	**73.46%**

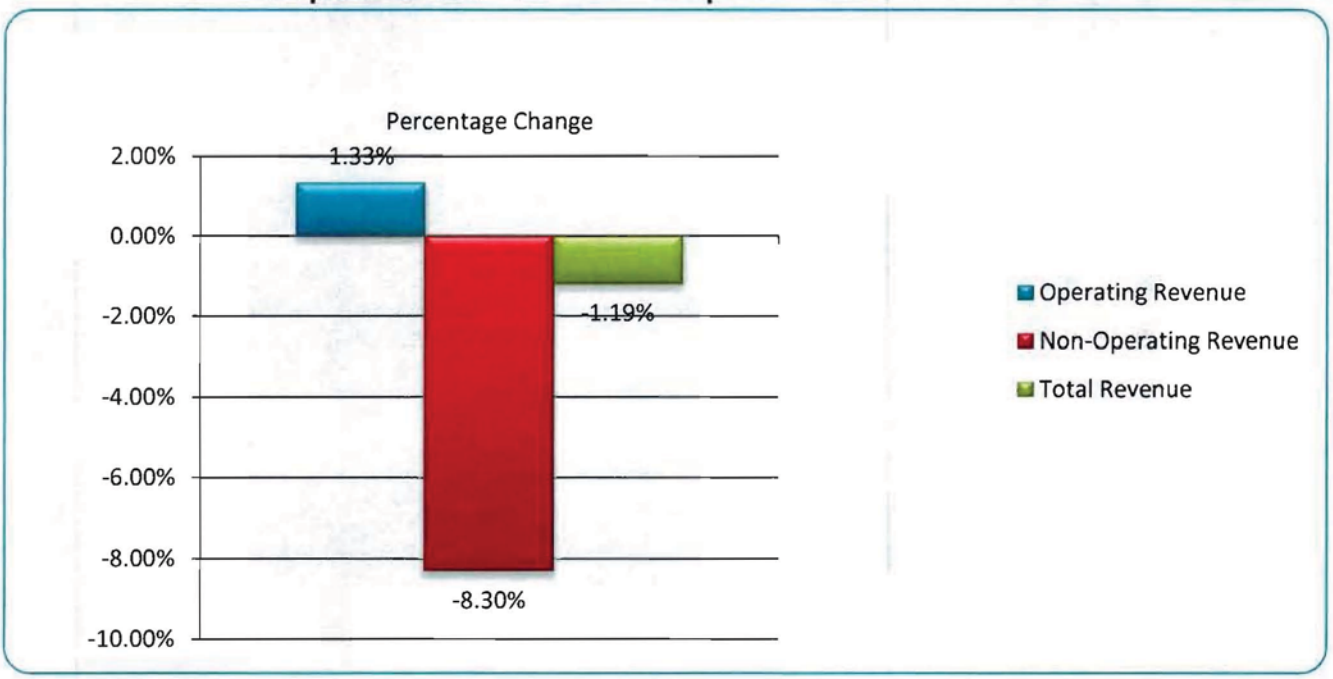
	2010 Thru August	September	Year-to-Date	Adjusted Budget	% of Budget
Operating Revenue:					
Water Sales	$ 4,662,839	$ 1,102,215	$ 5,765,054	$ 11,000,000	52.41%
Meter Fees	6,738,870	824,966	7,563,835	10,100,000	74.89%
Water Quality Fees	1,006,855	197,670	1,204,525	2,000,000	60.23%
Elevation Fees	511,993	106,101	618,093	-	
Other	962,886	46,442	1,009,328	1,300,000	77.64%
Total Water Sales	**$ 13,883,443**	**$ 2,277,393**	**$ 16,160,835**	**$ 24,400,000**	**66.23%**
Non-Operating Revenues:					
Assessments	$ 4,000,000	$ 500,000	$ 4,500,000	$ 6,000,000	75.00%
Interest	97,877	7,857	105,735	200,000	52.87%
Capital Improvement Fees	49,259	9,939	59,198	500,000	11.84%
State Grants	-	-	-	500,000	0.00%
Sale of Real Property	944,207	-	944,207	-	
Other	108,763	2,205	110,968	50,000	221.94%
Total Non-Operating Revenues	**$ 5,200,106**	**$ 520,001**	**$ 5,720,108**	**$ 7,250,000**	**78.90%**
Total Revenue	**$ 19,083,549**	**$ 2,797,394**	**$ 21,880,943**	**$ 31,650,000**	**69.13%**

2010 to 2011 Comparison

	Thru August	September	Year-to-Date	% Change
Water Sales	$ 96,478	$ (40,110)	$ 56,368	0.98%
Meter Fees	139,772	35,449	175,221	2.32%
Water Quality Fees	(45,775)	8,213	(37,563)	-3.12%
Elevation Fees	(189,080)	(39,712)	(228,792)	-37.02%
Other	182,652	66,683	249,335	24.70%
Total Water Sales	**$ 184,047**	**$ 30,522**	**$ 214,569**	**1.33%**
Assessments	$ (833,327)	$ 145,398	$ (687,929)	-15.29%
Interest	(22,472)	(9,804)	(32,277)	-30.53%
Capital Improvement Fees	482,973	676,909	1,159,882	
State Grants	76,200	-	76,200	
Sale of Real Property	(944,207)	-	(944,207)	-100.00%
Other	(39,337)	(7,294)	(46,631)	-42.02%
Total Non-Operating Revenues	**$ (1,280,170)**	**$ 805,209**	**$ (474,962)**	**-8.30%**
Total Revenue	**$ (1,096,123)**	**$ 835,731**	**$ (260,393)**	**-1.19%**

REVENUE COMPARISON YEAR-TO-DATE

September '10-To-September '11



Palmdale Water District

Operating Expense Analysis

For the Nine Months Ending September 30, 2011

	2011					2010 to 2011 Comparison			
	Thru August	September	Year-to-Date	Adjusted Budget	% of Budget	Thru August	September	Year-to-Date	% Change
Cash Operating Expenses:									
Directors	$ 94,657	$ 11,427	$ 106,083	$ 146,200	72.56%	$ (7,216)	$ (4,244)	$ (11,460)	-10.80%
Administration	2,750,715	136,716	2,887,431	3,176,000	90.91%	(87,866)	(203,847)	(291,713)	-10.10%
Engineering	776,402	91,499	867,901	1,127,000	77.01%	(201,078)	(122,635)	(323,713)	-37.30%
Facilities	2,159,075	277,800	2,436,876	3,317,000	73.47%	(1,267,927)	(336,463)	(1,604,391)	-65.84%
Operations	2,984,034	428,088	3,412,122	5,071,050	67.29%	452,735	(158,761)	293,974	8.62%
Administrative Services	1,831,074	211,756	2,042,830	2,762,200	73.96%	(860,740)	(318,478)	(1,179,219)	-57.72%
Water Conservation	133,416	15,517	148,934	212,500	70.09%	(58,654)	(23,713)	(82,367)	-55.30%
Human Resources	141,447	29,891	171,339	273,000	62.76%	(31,537)	(8,712)	(40,249)	-23.49%
Information Technology	303,994	96,725	400,719	712,500	56.24%	303,994	96,725	400,719	
Water Purchases	1,254,018	49,924	1,303,942	3,000,000	43.46%	(1,302,553)	(426,275)	(1,728,828)	-132.58%
Water Recovery	(680,934)	(43,853)	(724,786)	(200,000)	362.39%	(623,625)	(14,058)	(637,683)	87.98%
Capitalized Expenditures	164,473	1,640	166,114	557,300	29.81%	(30,108)	(19,593)	(49,701)	-29.92%
GAC Filter Media Replacement	821,944	-	821,944	1,600,000	51.37%	290,563	-	290,563	
Total Cash Operating Expenses	**$ 12,734,317**	**$ 1,307,131**	**$ 14,041,448**	**$ 21,754,750**	**64.54%**	**$ (3,424,012)**	**$ (1,540,054)**	**$ (4,964,066)**	**-35.35%**
Non-Cash Operating Expenses:									
Depreciation	$ 4,521,545	$ 560,979	$ 5,082,524	$ 6,850,000	74.20%	$ (148,110)	$ (15,441)	$ (163,551)	-3.22%
OPEB Accrual Expense	1,140,374	201,308	1,341,682	550,000	243.94%	828,103	156,698	984,801	73.40%
Bad Debts	49,485	373	49,858	100,000	49.86%	43,070	373	43,442	87.13%
Service Costs Construction	34,903	(5,638)	29,265	125,000	23.41%	1,288	(9,830)	(8,542)	-29.19%
Capitalized Construction	(735,657)	(39,919)	(775,577)	(1,000,000)	77.56%	243,186	90,053	333,239	-42.97%
Total Non-Cash Operating Expenses	**$ 5,010,650**	**$ 717,102**	**$ 5,727,752**	**$ 6,625,000**	**86.46%**	**$ 967,536**	**$ 221,852**	**$ 1,189,389**	**20.77%**
Non-Operating Expenses:									
Interest on Long-Term Debt	$ 1,702,409	$ 234,728	$ 1,937,137	$ 2,541,000	76.24%	$ (30,841)	$ 18,071	$ (12,770)	
Amortization of SWP	938,768	117,346	1,056,114	1,579,000	66.88%	45,540	12,261	57,801	
Other	1,035	-	1,035	-		535	-	535	
Total Non-Operating Expenses	**$ 2,642,212**	**$ 352,074**	**$ 2,994,286**	**$ 4,120,000**	**72.68%**	**$ 15,233**	**$ 30,332**	**$ 45,566**	**1.52%**
Total Expenses	**$ 20,387,179**	**$ 2,376,306**	**$ 22,763,485**	**$ 32,499,750**	**70.04%**	**$ (2,441,242)**	**$ (1,287,870)**	**$ (3,729,112)**	**-16.38%**

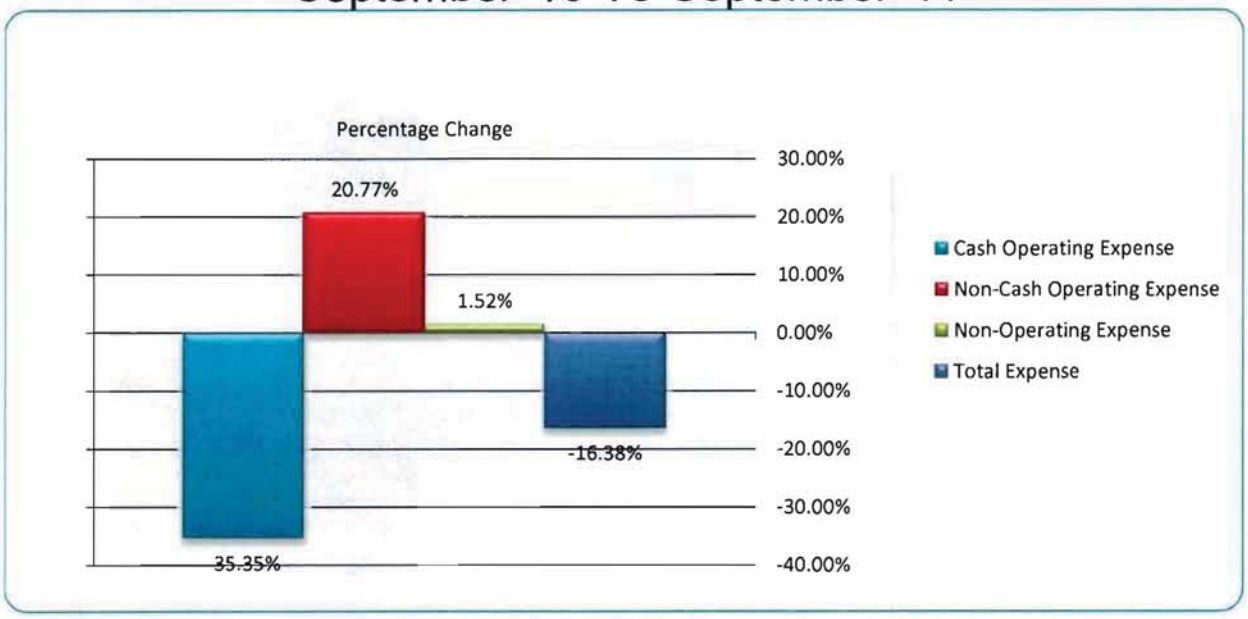
Palmdale Water District
Operating Expense Analysis
For the Nine Months Ending September 30, 2011

2010 to 2011 Comparison

	2010 Thru August	September	Year-to-Date	Adjusted Budget	% of Budget
Cash Operating Expenses:					
Directors	$ 101,873	$ 15,671	$ 117,543	$ 147,500	
Administration	2,838,582	340,563	3,179,144	3,808,000	83.49%
Engineering	977,480	214,134	1,191,614	975,000	122.22%
Facilities	3,427,003	614,264	4,041,266	4,970,000	81.31%
Operations	2,531,299	586,848	3,118,148	3,421,500	91.13%
Administrative Services	2,691,814	530,234	3,222,048	3,452,000	93.34%
Water Conservation	192,070	39,230	231,300	285,500	81.02%
Human Resources	172,984	38,604	211,587	206,500	
Water Purchases	2,556,571	476,199	3,032,770	2,600,000	116.65%
Water Recovery	(57,308)	(29,795)	(87,103)	(275,000)	31.67%
Capitalized Expenditures	194,581	21,233	215,814	936,000	
GAC Filter Media Replacement	531,381	-	531,381	1,216,000	
Total Cash Operating Expenses	**$ 16,158,329**	**$ 2,847,185**	**$ 19,005,514**	**$ 21,743,000**	**87.41%**
Non-Cash Operating Expenses:					
Depreciation	$ 4,669,656	$ 576,420	$ 5,246,076	$ 5,200,000	100.89%
OPEB Accrual Expense	312,271	44,610	356,881	521,736	
Bad Debts	6,415	-	6,415	75,000	8.55%
Service Costs Construction	33,615	4,192	37,807	200,000	18.90%
Capitalized Construction	(978,843)	(129,973)	(1,108,816)	(1,200,000)	92.40%
Total Non-Cash Operating Expenses	**$ 4,043,114**	**$ 495,249**	**$ 4,538,363**	**$ 4,796,736**	**94.61%**
Non-Operating Expenses:					
Interest on Long-Term Debt	$ 1,733,251	$ 216,656	$ 1,949,907	$ 2,551,000	76.44%
Amortization of SWP	893,228	105,085	998,313	1,334,000	74.84%
Other	500	-	500	-	
Total Non-Operating Expenses	**$ 2,626,979**	**$ 321,741**	**$ 2,948,720**	**$ 3,885,000**	**75.90%**
Total Expenses	**$ 22,828,421**	**$ 3,664,176**	**$ 26,492,597**	**$ 30,424,736**	**87.08%**

EXPENSE COMPARISON YEAR-TO-DATE

September '10-To-September '11



Palmdale Water District
2011 Directors Budget
For the Nine Months Ending September 30, 2011

	YTD ACTUAL 2011	ORIGINAL BUDGET 2011	ADJUSTMENTS 2011	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-01-4000-000 Directors Pay	$ 30,150	$ 45,000	$ -	$ 14,850	67.00%
Employee Benefits					
1-01-4005-000 Payroll Taxes	4,593	4,200		(393)	
1-01-4010-000 Health Insurance	67,569	85,000		17,431	79.49%
Subtotal (Benefits)	72,162	89,200	-	17,431	80.90%
Total Personnel Expenses	$102,312	$134,200	$ -	$ 32,281	76.24%
OPERATING EXPENSES:					
1-01-4050-000 Directors Travel, Seminars & Meetings	3,771	12,000		8,229	31.43%
Subtotal Operating Expenses	3,771	12,000	-	8,229	31.43%
Total O & M Expenses	$106,083	$146,200	$ -	$ 40,510	72.56%

Palmdale Water District
2011 Administration Budget
For the Nine Months Ending September 30, 2011

		YTD ACTUAL 2011	ORIGINAL BUDGET 2011	ADJUSTMENTS 2011	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-02-4000-000	Salaries	$ 463,985	$ 560,000		$ 96,016	82.85%
Employee Benefits						
1-02-4005-000	Payroll Taxes	30,736	43,000		12,264	71.48%
1-02-4010-000	Health Insurance	78,755	90,000		11,245	87.51%
1-02-4015-000	PERS	67,578	102,000		34,422	66.25%
1-02-4020-000	Worker's Compensation	87,372	200,000		112,628	43.69%
1-02-4025-000	Vacation Benefit Expense	19,349	35,000		15,651	55.28%
1-02-4030-000	Life Insurance	7,192	7,500		308	95.89%
	Subtotal (Benefits)	$ 290,982	$ 477,500	$ -	$ 186,518	60.94%
	Total Personnel Expenses	$ 754,966	$ 1,037,500	$ -	$ 282,534	72.77%
OPERATING EXPENSES:						
1-02-4050-000	Staff Travel	$ 6,096	$ 8,000		$ 1,904	76.20%
1-02-4050-100	General Manager Travel	4,524	5,000		476	90.48%
1-02-4060-000	Staff Conferences & Seminars	-	3,000		3,000	0.00%
1-02-4060-100	General Manager Conferences & Seminars	1,905	4,500		2,595	42.33%
1-02-4070-000	Employee Expense	26,054	50,000		23,946	52.11%
1-02-4080-000	Other Operating	20,031	15,000		(5,031)	133.54%
1-02-4110-000	Consultants*	174,367	180,000	(6,000)	(367)	100.21%
1-02-4125-000	Insurance	201,872	350,000		148,128	57.68%
1-02-4130-000	Bank Charges	100,313	125,000		24,688	80.25%
1-02-4135-000	Groundwater Adjudication	1,003,974	425,000		(578,974)	236.23%
1-02-4140-000	Legal Services	375,994	600,000		224,006	62.67%
1-02-4150-000	Accounting Services	22,721	25,000		2,279	90.88%
1-02-4155-000	Contracted Services	20,257	50,000		29,743	40.51%
1-02-4165-000	Memberships/Subscriptions	64,657	110,000		45,343	58.78%
1-02-4175-000	Permits	8,952	20,000		11,048	44.76%
1-02-4180-000	Postage	18,312	45,000		26,688	40.69%
1-02-4190-100	Public Relations - Publications	10,839	32,000		21,161	33.87%
1-02-4190-900	Public Relations - Other	1,086	1,000		(86)	108.60%
1-02-4200-000	Advertising	1,924	3,000		1,076	64.14%
1-02-4205-000	Office Supplies	15,284	20,000		4,716	76.42%
1-02-4215-200	Natural Gas - Office Building	2,844	3,500		656	81.25%
1-02-4220-200	Electricity - Office Building	37,391	44,000		6,609	84.98%
1-02-4230-100	Maintenance & Repair - Office Building	7,292	18,000		10,708	40.51%
1-02-4255-000	Office Furniture*	5,559	-	6,000	441	92.65%
1-02-6300-100	Supplies - Janitorial	218	1,500		1,282	14.51%
	Subtotal Operating Expenses	$ 2,132,465	$ 2,138,500	$ -	$ 6,035	99.72%
	Total Departmental Expenses	$ 2,887,431	$ 3,176,000	$ -	$ 288,569	90.91%

* Budget adjustments by General Manager per Appendix A

Palmdale Water District
2011 Engineering Budget
For the Nine Months Ending September 30, 2011

		YTD ACTUAL 2011	ORIGINAL BUDGET 2011	ADJUSTMENTS 2011	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-03-4000-000	Salaries	$ 580,084	$ 750,000		$ 169,916	77.34%
Employee Benefits						
1-03-4005-000	Payroll Taxes	45,200	57,500		12,300	78.61%
1-03-4010-000	Health Insurance	113,216	152,500		39,284	74.24%
1-03-4015-000	PERS	102,812	135,500		32,688	75.88%
	Subtotal (Benefits)	$ 261,228	$ 345,500	$ -	$ 84,272	75.61%
	Total Personnel Expenses	$ 841,311	$ 1,095,500	$ -	$ 254,189	76.80%
OPERATING EXPENSES:						
1-03-4050-000	Staff Travel	$ 3,407	$ 3,500		$ 93	97.35%
1-03-4060-000	Staff Conferences & Seminars	2,557	3,500		943	73.05%
1-03-4155-000	Contracted Services	5,743	5,000		(743)	114.86%
1-03-4165-000	Memberships/Subscriptions	2,422	2,500		78	96.89%
1-03-4230-110	Maintenance & Repair-Office Equipment	599	-		(599)	
1-03-4250-000	General Materials & Supplies	1,140	2,000		860	56.98%
1-03-8100-100	Computer Software - Maint. & Support	10,722	15,000		4,278	71.48%
	Subtotal Operating Expenses	$ 26,590	$ 31,500	$ -	$ 4,910	84.41%
	Total Departmental Expenses	$ 867,901	$ 1,127,000	$ -	$ 259,099	77.01%

Palmdale Water District
2011 Facilities Budget
For the Nine Months Ending September 30, 2011

	YTD ACTUAL 2011	ORIGINAL BUDGET 2011	ADJUSTMENTS 2011	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-04-4000-000 Salaries	$1,027,331	$1,434,000		$ 406,669	71.64%
Employee Benefits					
1-04-4005-000 Payroll Taxes	87,415	110,000		22,585	79.47%
1-04-4010-000 Health Insurance	254,331	337,000		82,669	75.47%
1-04-4015-000 PERS	184,590	252,000		67,410	73.25%
Subtotal (Benefits)	$ 526,336	$ 699,000	$ -	$ 172,664	75.30%
Total Personnel Expenses	$1,553,667	$2,133,000	$ -	$ 579,333	72.84%
OPERATING EXPENSES:					
1-04-4050-000 Staff Travel	$ 625	$ 3,000		$ 2,375	20.84%
1-04-4060-000 Staff Conferences & Seminars	2,081	3,000		919	69.37%
1-04-4155-000 Contracted Services	22,292	33,000		10,708	67.55%
1-04-4215-200 Natural Gas - Buildings	2,306	4,500		2,194	51.24%
1-04-4220-200 Electricity - Buildings	9,867	17,500		7,633	56.38%
1-04-4225-000 Maint. & Repair - Vehicles	29,860	45,000		15,140	66.36%
1-04-4235-110 Maint. & Rep. Operations - Equipment	5,615	5,000		(615)	112.29%
1-04-4235-400 Maint. & Rep. Operations - Wells	95,650	150,000		54,350	63.77%
1-04-4235-405 Maint. & Rep. Operations - Boosters	49,406	50,000		594	98.81%
1-04-4235-410 Maint. & Rep. Operations - Shop Bldgs	6,120	3,000		(3,120)	203.99%
1-04-4235-415 Maint. & Rep. Operations - Facilities	9,967	25,000		15,033	39.87%
1-04-4235-420 Maint. & Rep. Operations - Water Lines	332,203	370,000		37,797	89.78%
1-04-4235-425 Maint. & Rep. Operations - Littlerock Dam	15,487	25,000		9,513	61.95%
1-04-4235-430 Maint. & Rep. Operations - Palmdale Dam	20,779	25,000		4,221	83.11%
1-04-4235-435 Maint. & Rep. Operations - Palmdale Canal	184	5,000		4,816	3.68%
1-04-4235-455 Maint. & Rep. Operations - Heavy Equipment	25,128	40,000		14,872	62.82%
1-04-4235-460 Maint. & Rep. Operations - Storage Reservoirs	1,701	5,000		3,299	34.03%
1-04-6000-000 Waste Disposal	14,123	20,000		5,877	70.62%
1-04-6100-100 Fuel and Lube - Vehicle	104,894	115,000		10,106	91.21%
1-04-6100-200 Fuel and Lube - Machinery	21,398	43,000		21,602	49.76%
1-04-6200-000 Uniforms	10,887	20,000		9,113	54.43%
1-04-6300-100 Supplies - Misc.	33,751	50,000		16,249	67.50%
1-04-6300-800 Supplies - Construction Materials	55,956	100,000		44,044	55.96%
1-04-6400-000 Tools	5,281	12,000		6,719	44.00%
1-04-7000-100 Leases -Equipment	7,650	15,000		7,350	51.00%
Subtotal Operating Expenses	$ 883,209	$1,184,000	$ -	$ 300,791	74.60%
Total Departmental Expenses	$2,436,876	$3,317,000	$ -	$ 880,124	73.47%

Palmdale Water District
2011 Operation Budget
For the Nine Months Ending September 30, 2011

		YTD ACTUAL 2011	ORIGINAL BUDGET 2011	ADJUSTMENTS 2011	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-05-4000-000	Salaries	$1,212,639	$1,615,000		$ 402,361	75.09%
Employee Benefits						
1-05-4005-000	Payroll Taxes	95,110	123,500		28,390	77.01%
1-05-4010-000	Health Insurance	265,019	380,000		114,981	69.74%
1-05-4015-000	PERS	205,780	289,000		83,220	71.20%
	Subtotal (Benefits)	$ 565,909	$ 792,500	$ -	$ 226,591	71.41%
	Total Personnel Expenses	$1,778,548	$2,407,500	$ -	$ 628,952	73.88%
OPERATING EXPENSES:						
1-05-4050-000	Staff Travel	$ 7,733	$ 10,800		$ 3,067	71.60%
1-05-4060-000	Staff Conferences & Seminars	8,088	10,800		2,712	74.89%
1-05-4120-100	Training - Lab Equipment	1,962	7,500		5,538	26.15%
1-05-4155-000	Contracted Services	46,943	73,500		26,557	63.87%
1-05-4175-000	Permits	25,891	51,000		25,109	50.77%
1-05-4215-100	Natural Gas - Wells & Boosters	65,711	150,000		84,289	43.81%
1-05-4215-200	Natural Gas - WTP	1,858	3,000		1,142	61.93%
1-05-4220-100	Electricity - Wells & Boosters	837,875	1,440,000		602,125	58.19%
1-05-4220-200	Electricity - WTP	116,385	190,000		73,615	61.26%
1-05-4230-110	Maint. & Rep. - Office Equipment	99	500		401	19.82%
1-05-4235-110	Maint. & Rep. Operations - Equipment	5,597	15,000		9,403	37.32%
1-05-4235-410	Maint. & Rep. Operations - Shop Bldgs	552	6,000		5,448	9.20%
1-05-4235-415	Maint. & Rep. Operations - Facilities	38,432	38,000		(432)	101.14%
1-05-4235-445	Maint. & Rep. Operations - Telemetry	14,490	2,250		(12,240)	644.01%
1-05-4235-450	Maint. & Rep. Operations - Hypo Generator	1,344	7,250		5,906	18.54%
1-05-4236-000	Palmdale Lake Management	13,464	21,000		7,536	64.12%
1-05-4250-000	General Material & Supplies	569	-		(569)	
1-05-4270-300	Telecommunication - Other	2,292	2,250		(42)	101.89%
1-05-4300-300	Testing - Edison	5,385	10,000		4,615	53.85%
3-05-4300-100	R & D - Filter media Testing	-	13,000		13,000	0.00%
1-05-5011-000	Emergency Repair & Recovery	4,460	-			
1-05-6000-000	Waste Disposal	4,614	36,000		31,386	12.82%
1-05-6200-000	Uniforms	4,887	10,000		5,113	48.87%
1-05-6300-100	Supplies - Misc.	7,477	15,000		7,523	49.85%
1-05-6300-200	Supplies - Hypo Generator	3,802	6,750		2,948	56.32%
1-05-6300-300	Supplies - Electrical	1,862	2,700		838	68.96%
1-05-6300-400	Supplies - Telemetry	1,100	8,250		7,150	13.34%
1-05-6300-600	Supplies - Lab	24,415	35,000		10,585	69.76%
1-05-6300-700	Outside Lab Work	51,670	67,500		15,830	76.55%
1-05-6400-000	Tools	5,889	6,500		611	90.60%
1-05-6500-000	Chemicals	327,753	420,000		92,247	78.04%
1-05-7000-100	Leases -Equipment	972	4,000		3,028	24.31%
	Subtotal Operating Expenses	$1,633,573	$2,663,550	$ -	$1,034,436	61.33%
	Total Departmental Expenses	$3,412,122	$5,071,050	$ -	$1,663,388	67.29%

Palmdale Water District
2011 Administrative Services Budget
For the Nine Months Ending September 30, 2011

		YTD ACTUAL 2011	ORIGINAL BUDGET 2011	ADJUSTMENTS 2011	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-06-4000-000	Salaries	$1,111,623	$1,540,000		$ 428,377	72.18%
Employee Benefits						
1-06-4005-000	Payroll Taxes	93,924	118,000		24,076	79.60%
1-06-4010-000	Health Insurance	272,595	365,000		92,405	74.68%
1-06-4015-000	PERS	200,330	276,500		76,171	72.45%
	Subtotal (Benefits)	$ 566,849	$ 759,500	$ -	$ 192,651	74.63%
	Total Personnel Expenses	$1,678,472	$2,299,500	$ -	$ 621,028	72.99%
OPERATING EXPENSES:						
1-06-4050-000	Staff Travel	$ 167	$ 1,000		833	16.75%
1-06-4060-000	Staff Conferences & Seminars	456	500		44	91.14%
1-06-4155-100	Contracted Services - Infosend	179,562	205,000		25,438	87.59%
1-06-4155-300	Contracted Services - Computer Vendors	13,339	-		(13,339)	
1-06-4165-000	Memberships/Subscriptions	275	500		225	55.00%
1-06-4230-110	Maintenance & Repair - Office Equipment	209	2,000		1,791	10.43%
1-06-4235-440	Maint. & Rep. Operations - Large Meters	4,836	41,000		36,164	11.80%
1-06-4235-470	Maint. & Rep. Operations - Meter Exchanges	107,651	125,000		17,349	86.12%
1-06-4250-000	General Material & Supplies	4,463	4,000		(463)	111.58%
1-06-4260-000	Business Forms	3,957	10,000		6,043	39.57%
1-06-4270-100	Telecommunication - Office	21,241	30,000		8,759	70.80%
1-06-4270-200	Telecommunication - Cellular Stipend	11,900	20,000		8,100	59.50%
1-06-4270-300	Telecommunication - Cellular	1,869	-		(1,869)	
1-06-4300-200	Testing - Large Meter Testing	12,000	21,500		9,500	55.81%
1-06-7000-100	Leases - Equipment	2,432	2,200		(232)	110.56%
	Subtotal Operating Expenses	$ 364,358	$ 462,700	$ -	$ 98,342	78.75%
	Total Departmental Expenses	$2,042,830	$2,762,200	$ -	$ 719,370	73.96%

Palmdale Water District
2011 Water Conservation Budget
For the Nine Months Ending September 30, 2011

		YTD ACTUAL 2011	ORIGINAL BUDGET 2011	ADJUSTMENTS 2011	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-07-4000-000	Salaries	$106,231	$ 150,000		$ 43,769	70.82%
Employee Benefits						
1-07-4005-000	Payroll Taxes	8,532	11,500		2,968	74.19%
1-07-4010-000	Health Insurance	11,483	15,500		4,017	74.08%
1-07-4015-000	PERS	20,065	27,000		6,935	74.32%
	Subtotal (Benefits)	$ 40,080	$ 54,000	$ -	$ 13,920	74.22%
	Total Personnel Expenses	$146,311	$ 204,000	$ -	$ 57,689	71.72%
OPERATING EXPENSES:						
1-07-4050-000	Staff Travel	$ -	$ 1,000		$ 1,000	0.00%
1-07-4060-000	Staff Conferences & Seminars	35	500		465	7.00%
1-07-4190-300	Public Relations - Landscape Workshop/Training	974	2,500		1,526	38.98%
1-07-4190-400	Public Relations - Contests	58	1,500		1,442	3.86%
1-07-4190-500	Public Relations - Education Programs	616	1,000		384	61.65%
1-07-6300-100	Supplies - Misc.	939	2,000		1,061	46.96%
	Subtotal Operating Expenses	$ 2,623	$ 8,500	$ -	$ 5,877	30.86%
	Total Departmental Expenses	$148,934	$ 212,500	$ -	$ 63,566	70.09%

Palmdale Water District
2011 Human Resources Budget
For the Nine Months Ending September 30, 2011

		YTD ACTUAL 2011	ORIGINAL BUDGET 2011	ADJUSTMENTS 2011	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-08-4000-000	Salaries	$ 88,810	$ 124,000		$ 35,190	71.62%
Employee Benefits						
1-08-4005-000	Payroll Taxes	6,439	9,500		3,061	67.78%
1-08-4010-000	Health Insurance	16,130	38,000		21,870	42.45%
1-08-4015-000	PERS	16,986	23,000		6,014	73.85%
	Subtotal (Benefits)	$ 39,555	$ 70,500	$ -	$ 30,945	56.11%
	Total Personnel Expenses	$ 128,365	$ 194,500	$ -	$ 66,135	66.00%
OPERATING EXPENSES:						
1-08-4050-000	Staff Travel	$ 1,011	$ 2,000		$ 989	50.55%
1-08-4060-000	Staff Conferences & Seminars	1,295	2,000		705	64.75%
1-08-4090-000	Temporary Staffing	1,966	-		(1,966)	
1-08-4095-000	Employee Recruitment*	679	3,000	(500)	1,821	22.63%
1-08-4100-000	Employee Retention*	798	1,000	500	702	79.80%
1-08-4105-000	Employee Relations	3,185	3,000		(185)	106.17%
1-08-4110-000	Consultants	-	1,000		1,000	0.00%
1-08-4120-100	Training-Safety Consultants	11,803	30,000		18,197	39.34%
1-08-4121-000	Safety Program	-	1,000		1,000	0.00%
1-08-4165-000	Membership/Subscriptions	579	1,000		421	57.90%
1-08-4165-100	HR/Safety Publications*	1,246	1,000	750	504	71.17%
1-08-6300-500	Supplies - Safety*	20,412	33,500	(750)	12,338	60.93%
	Subtotal Operating Expenses	$ 42,973	$ 78,500	$ -	$ 35,527	54.74%
	Total Departmental Expenses	$ 171,339	$ 273,000	$ -	$ 101,661	62.76%

* Budget adjustments by General Manager per Appendix A

Palmdale Water District
2011 Information Technology Budget
For the Nine Months Ending September 30, 2011

		YTD ACTUAL 2011	ORIGINAL BUDGET 2011	ADJUSTMENTS 2011	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-09-4000-000	Salaries	$ 141,371	$ 201,000		$ 59,629	70.33%
Employee Benefits						
1-09-4005-000	Payroll Taxes	10,780	15,500		4,720	69.55%
1-09-4010-000	Health Insurance	28,915	39,000		10,085	74.14%
1-09-4015-000	PERS	25,078	35,000		9,922	71.65%
	Subtotal (Benefits)	$ 64,773	$ 89,500	$ -	$ 24,727	72.37%
	Total Personnel Expenses	$ 206,144	$ 290,500	$ -	$ 84,356	70.96%
OPERATING EXPENSES:						
1-09-4050-000	Staff Travel	$ 302	$ 1,500		1,198	20.13%
1-09-4060-000	Staff Conferences & Seminars	4,243	10,000		5,757	42.43%
1-09-4120-100	Cogsdale Reimplementation & Templates	19,903	120,000		100,097	16.59%
1-09-4155-300	Contracted Services - Computer Vendors	4,861	62,000		57,139	7.84%
1-09-4165-000	Memberships/Subscriptions	340	500		160	67.99%
1-09-8000-100	Computer Equipment - Computers	4,178	45,000		40,822	9.29%
1-09-8000-200	Computer Equipment - Laptops	-	7,500		7,500	0.00%
1-09-8000-300	Computer Equipment - Monitors	639	1,000		361	63.94%
1-09-8000-400	Computer Equipment - Printers	1,911	2,500		589	76.44%
1-09-8000-500	Computer Equipment - Toner Cartridges	10,995	12,000		1,005	91.63%
1-09-8000-600	Computer Equipment - Other	6,943	20,000		13,057	34.71%
1-09-8100-100	Computer Software - Maint. and Support	27,499	55,000		27,501	50.00%
1-09-8100-150	Computer Software - Cogsdale Maint and Support	109,439	70,000		(39,439)	156.34%
1-09-8100-200	Computer Software - Software and Upgrades	3,321	15,000		11,679	22.14%
	Subtotal Operating Expenses	$ 194,574	$ 422,000	$ -	$ 227,426	46.11%
	Total Departmental Expenses	$ 400,719	$ 712,500	$ -	$ 311,781	56.24%

AGENDA ITEM NO. 4.4

Contractual Commitments and Projected Payout Schedule

Project Title	Contractor/Consultant	Budgeted	Contracted	Spent to Date	Prior Years Remaining	Current Year Remaining	*August*	*September*	*October*	*November*	*December*	*January*	*February*	*March*	*April*	*May*	*June*
2011 Granual Activated Carbon Supply																	
2011 Change-Outs	TBD	$ 1,600,000	$ -	$ 816,499	$ -		*$ 382,527*		*$ 291,507*	*$ 291,507*	*$ 291,507*	*$ 291,507*					
Strategic Water Resources Plan																	
CEQA (PWD09SPCWRPLN)	Environmental Sciense	$ 250,000	$ 222,431	$ 167,272	$ -	$ 55,159		*$ 15,550*	*$ 8,000*	*$ 8,000*							
Recycled Water Master Plan																	
CEQA	RMC	$ 60,000	$ 102,032	$ 59,108	$ 42,924												
Littlerock Dam Sediment Removal																	
EIR/EIS	Aspen	$ 150,000	$ 651,493	$ 521,937	$ 129,556		*$ 13,344*	*$ 27,635*	*$ 20,000*	*$ 20,000*	*$ 20,000*	*$ 20,000*	*$ 20,000*				
Wind Turbine Maintenance																	
Annual Maintenance Contract	Vestas America	$ 7,500	$ 7,500	$ -	$ 7,500				*$ 5,000*	*$ 2,500*							
Spec. No. 1002 - Avenue Q / 10th to 20th St. E. W.M. Replacement																	
Construction (10 AR RCP-05)	BV Construction	$ 625,000	$ 553,307	$ 546,925	$ -	$ 6,382	*$ 129,790*	*$ 375*	*$ 6,382*								
Spec. No. 0903 - Avenue Q / 9th to 12th St. E. W.M. Replacement																	
Construction (11AR RCP08)	VCI	$ 850,000	$ 850,000	$ -	$ -	$ 850,000		*$ 3,545*	*$ 100,000*	*$ 150,000*	*$ 150,000*	*$ 150,000*	*$ 150,000*	*$ 86,400*			
Spec. No. 0902 - Ave. Q-3, Division, Sumac																	
Construction	TBD	$ 900,000		$ -		$ 900,000						*$ 150,000*	*$ 150,000*	*$ 150,000*	*$ 150,000*	*$ 150,000*	*$ 150,000*
WTP Security System																	
Construction	TBD	$ 50,000	$ 50,000	$ -	$ -	$ 50,000				*$ 10,000*	*$ 20,000*	*$ 20,000*	*$ 50,000*	*$ 70,000*	*$ 50,000*		
WELL 11-A Rehabilitation																	
Construction (11WS RCP23)	TBD	$ 300,000	$ 300,000	$ -	$ -	$ 300,000			*$ 75,000*	*$ 100,000*	*$ 50,000*	*$ 75,000*					
Water Rebate Program	In-House	$ 250,000	$ 250,000	$ 66,592	$ -	$ 183,408	*$ 15,349*	*$ 16,443*	*$ 18,341*	*$ 18,341*	*$ 18,341*	*$ 18,341*	*$ 18,341*	*$ 18,341*	*$ 18,341*	*$ 18,341*	*$ 18,341*
Garden Bar Study (10 WS PL-07)	RMC	$ 40,000	$ 40,000	$ 39,849	$ -	$ 151		*$ 7,694*	*$ 151*								
Urban Water Management Plan (10 WS PL-06)	TBD	$ 20,000	$ 20,000	$ 18,962	$ -	$ 1,038		*$ 18,962*	*$ 519*	*$ 519*							
Minor Expenditures and Adjustments for Older Projects																	
Sub-Total Expenditures: Exluding Expensed P & L		$ 3,495,000	$ 3,039,263	$ 1,420,645	$ 172,480	$ 2,346,138	$ 158,483	$ 74,654	$ 228,393	$ 306,860	$ 258,341	$ 433,341	$ 388,341	$ 324,741	$ 218,341	$ 168,341	$ 168,341

Multiple year and budget project
Current year Budget and Project
Prior Year Projects
Projects Included in Expemsed P & L

$ 2,518,618