

# PALMDALE WATER DISTRICT

2029 East Avenue Q • Palmdale, California 93550 • Telephone (661) 947-4111

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[www.palmdalewater.org](http://www.palmdalewater.org)

## Board of Directors

ROBERT E. ALVARADO  
Division 1

GORDON G. DEXTER  
Division 2

GLORIA DIZMANG  
Division 3

KATHY MAC LAREN  
Division 4

STEVE R. CORDOVA  
Division 5

LAGERLOF, SENECAL, GOSNEY & KRUSE LLP  
Attorneys



May 2, 2013

*Agenda for a Meeting  
of the Finance Committee of the Palmdale Water District  
Committee Members: Gloria Dizmang-Chair, Steve Cordova  
to be held at the District's office at 2029 East Avenue Q, Palmdale*

*Wednesday, May 8, 2013*

*5:00 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 x1003 at least 48 hours prior to a Board meeting to inform us of your needs and to determine if accommodation is feasible.

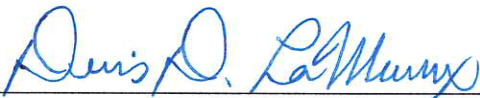
Agenda item materials, as well as materials related to agenda items submitted after distribution of the agenda packets, are available for public review at the District's office located at 2029 East Avenue Q, Palmdale. Please call Dawn Deans at 661-947-4111 x1003 for public review of materials.

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 April 10, 2013.
- 4.2) Presentation, consideration, and possible action on acceptance and filing of 2012 Audit and Management Report. (Charles Z. Fedak & Company, CPAs/Financial Advisor Egan/Finance Manager Williams)
- 4.3) Discussion and overview of Cash Flow Statement and Current Cash Balances as of March 31, 2013. (Financial Advisor Egan)
- 4.4) Discussion and overview of Financial Statements, Revenue and Expense and Departmental Budget Reports for March 31, 2013. (Finance Manager Williams)
- 4.5) Discussion and overview of committed contracts issued. (Engineering Manager Knudson)
- 4.6) Discussion and overview on project financing options. (Financial Consultant Egan/Finance Manager Williams)
- 4.7) Discussion and possible action on reducing the various costs associated with cash payments. (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**

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<b>DATE:</b>	May 2, 2013	May 8, 2013
<b>TO:</b>	FINANCE COMMITTEE	Committee Meeting
<b>FROM:</b>	Mr. Bob Egan, Financial Advisor	
<b>RE:</b>	<i>AGENDA ITEM NO. 4.3 – DISCUSSION AND OVERVIEW OF CASH FLOW STATEMENT AND CURRENT CASH BALANCES AS OF MARCH 31, 2013</i>	

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Attached is the Investment Funds Report and current cash balance as of March, 2013. The reports will be reviewed in detail at the Finance Committee meeting.

PALMDALE WATER DISTRICT  
INVESTMENT FUNDS REPORT

		March 31, 2013				March-13	revised
DESCR	A/C #					VALUE	February-13
CASH						VALUE	VALUE
0-0103	Citizens/US Bank - Checking					295,769.84	315,256.42
0-0104	Citizens- Merchant					78,625.43	138,335.11
					Bank cash	374,395.27	453,591.53
0-0119	PETTY CASH					300.00	300.00
0-0120	CASH ON HAND					3,400.00	3,400.00
	<b>TOTAL CASH</b>					<b>378,095.27</b>	<b>457,291.53</b>
<b>INVESTMENTS</b>							
0-0110	UBS ACCOUNT SS 11469 GG						
	UBS RMA Government Portfolio					3,014,851.72	4,540,988.57
	UBS Bank USA Dep acct					250,000.00	250,000.00
	1998 Debt Reserve Fund						
	FHLB par 1.4Mil matures 10/18/13 3.625% interest					1,426,684.00	1,430,016.00
	Accrued interest					22,555.54	18,326.42
						4,714,091.26	6,239,330.99
0-1110	UBS ACCOUNT SS 11475 GG						
	UBS Bank USA Dep acct					133,489.13	83,945.15
	UBS RMA Government Portfolio					0.00	0.00
						133,489.13	83,945.15
0-0115	LAIF					11,682.45	11,682.45
0-0111	UBS ACCOUNT SS 11432 GG						
	UBS Bank USA Dep acct					48,716.48	48,715.35
	UBS RMA Government Portfolio					0.00	0.00
	Accrued interest					7,520.15	5,218.05
	US GOVERNMENT SECURITIES:						
	ISSUE	EXPIR				MARKET	MARKET
	DATE	ISSUER	DATE	RATE	PAR	VALUE	VALUE
		FNMA	10/26/15	1.625	500,000	515,590.00	515,980.00
		FNMA	06/28/17	1.125	500,000	501,175.00	501,350.00
		FNMA	07/17/17	1.2	500,000	501,485.00	501,640.00
		FNMA	08/22/17	0.625	500,000	499,775.00	500,460.00
		FHLB	12/28/17	0.95	500,000	498,310.00	498,700.00
						2,500,000.00	2,516,335.00
	<b>TOTAL MANAGED ACCOUNT</b>					<b>2,572,571.63</b>	<b>2,572,063.40</b>
	<b>TOTAL INVESTMENTS</b>					<b>7,431,834.47</b>	<b>8,907,021.99</b>
	<b>GRAND TOTAL CASH AND RESTRICTED CASH</b>					<b>7,809,929.74</b>	<b>9,364,313.52</b>
					Incr (Decr)	(1,554,383.78)	
	Checking			378,095			
	UBS MM			4,847,580			
	LAIF			11,682			
	UBS Investment			2,572,572			
	Restricted			0			
	Total			7,809,930			

REVISED 05/01/13	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	2013	
	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>YTD</u>
Water Sales	1,650,519	1,596,949	1,675,412	1,530,000	1,686,200	2,048,500	2,340,300	2,454,000	2,452,200	2,221,000	2,054,200	1,759,700	23,468,979
	1,650,519	1,596,949	1,675,412	1,530,000	1,686,200	2,048,500	2,340,300	2,454,000	2,452,200	2,221,000	2,054,200	1,759,700	
Beginning Balance	9,001,455	9,043,624	9,364,314	7,809,930	9,009,167	9,700,249	9,522,431	9,862,713	10,297,895	8,626,338	8,352,770	8,561,352	
Water Receipts	2,428,492	1,596,949	1,905,179	1,530,000	1,686,200	2,048,500	2,340,300	2,454,000	2,452,200	2,221,000	2,054,200	1,759,700	24,476,720
Other													
Total Operating Revenue	2,428,492	1,596,949	1,905,179	1,530,000	1,686,200	2,048,500	2,340,300	2,454,000	2,452,200	2,221,000	2,054,200	1,759,700	
Operating Expenses:													
Total Operating Expenses excl GAC	1,953,262	1,477,034	1,512,196	1,175,900	1,108,100	1,718,600	1,729,200	1,776,600	1,725,700	1,839,550	1,794,100	2,255,100	20,065,342
													3,403,637
Non-Operating Revenue Expenses:													
Assessments, net	620,213	287,572		1,470,300	684,500	2,800	394,200	143,000			113,500	2,383,600	6,099,685
Special Avek CIF Payment													0
Interest	(5,316)	(6,054)	1,396	2,100	2,100	2,100	2,100	1,900	2,100	2,100	2,100	2,100	8,725
Grant Re-imbursement					485,000								485,000
Capital Improvement Fees		44,176	(116,241)	0	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	27,935
													0
DWR Refund													0
Other /Palmdale Redevel Agency	9,828	54,653	6,774										71,255
Total Non-Operating Revenues	624,724	380,347	(108,071)	1,472,400	1,184,100	17,400	408,800	157,400	14,600	14,600	128,100	2,398,200	6,692,601
Capital Expenditures	(194,434)		(61,168)	(174,645)	(62,500)	(322,500)			(12,000)				(827,247)
GAC	(233,893)			(273,000)	(339,000)	(23,000)		(220,000)	(220,000)				(1,308,893)
SWP Capitalized	(629,459)	(156,354)	(180,606)	(156,400)	(156,400)	(156,400)	(656,400)	(156,400)	(184,600)	(156,400)	(156,400)	(156,400)	(2,902,219)
Prepaid Insurance (paid) refunded			(65,835)										(65,835)
Bond Payments Interest			(1,010,820)						(1,056,660)				(2,067,480)
Principal			(517,540)						(916,179)				(1,433,719)
System Work for AVEK													0
Butte payments					(490,000)					(490,000)			(980,000)
Capital leases		(23,218)	(3,327)	(23,218)	(23,218)	(23,218)	(23,218)	(23,218)	(23,218)	(23,218)	(23,218)	(23,218)	(235,507)
Legal adjudication fees													0
Total Cash Ending Balance	9,043,624	9,364,314	7,809,930	9,009,167	9,700,249	9,522,431	9,862,713	10,297,895	8,626,338	8,352,770	8,561,352	10,284,534	(9,820,900)
											Budget	8,193,078	275,338
										diff		2,091,456	

# **PALMDALE WATER DISTRICT BOARD MEMORANDUM**

**DATE:** April 30, 2013 **May 8, 2013**  
**TO:** FINANCE COMMITTEE **Finance Committee Meeting**  
**FROM:** Michael Williams, Finance Manager/CFO  
**VIA:** Mr. Dennis LaMoreaux, General Manager  
**RE:** ***AGENDA ITEM 4.4 – STATUS REPORT ON FINANCIAL STATEMENTS,  
REVENUE AND EXPENSE AND DEPARTMENTAL BUDGET REPORTS FOR  
MARCH 31, 2013***

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## **Discussion:**

Presented here are the Balance Sheet and Profit/Loss Statement for the period ending March 31, 2013. Also included are Year-To-Year Comparisons and Month-To-Month Comparisons for both revenue and expense. Finally, I have provided individual departmental budget reports for the month of March 2013.

This is the third month of the District's Budget Year 2013. The target percentage is 25%. Revenues ideally are at or above, and expenditures ideally are below.

## **Balance Sheet:**

- Page 1 is our balance sheet on March 31, 2013. Our investments are down by approximately \$1.4MM. This is due to our bond payment. The balancing entry can be seen by a reduction in the liabilities section under current principal and interest.

## **Profit/Loss Statement:**

- Page 3 is our profit/loss statement on March, 2013.
- Operating revenue is at 21% of budget.
- Cash operating expense is at 18% of budget.
- All departments are operating at 25% or less of their respective budget with the exception of Engineering which is at 27%. This is due to the payment for the GIS project.
- Service Cost Construction is showing a negative because we received an insurance reimbursement for the Hydro-Electric Generator.
- Capital Improvement Fees is showing a negative because we refunded fees paid for a project from 2 years ago that never developed.

## **Year-To-Year Comparison P&L:**

- Page 7 is our comparison of March 2012 to March 2013.
- Total operating revenue is up by \$116K or 7%.
- Operating expenditures are down by \$192K or 12%.
- Page 8 is a graphic presentation of the water consumption comparison. Units billed in acre feet were down by 216, or 18%, with total operating revenue per unit consumed up by \$0.96, or 31%. Total operating revenue per connection was up by \$4.66, or 7%.

FINANCE COMMITTEE  
PALMDALE WATER DISTRICT

VIA: Mr. Dennis LaMoreaux, General Manager

-2-

April 30, 2013

There were 87 less active connections this March compared to last year. The increases are due to the ACWA/JPIA refund received which you will see in revenue analysis.

**Revenue Analysis Year-To-Date:**

- Page 9 is our comparison of revenue, year-to-date.
- Operating revenue through March 2013 is up by \$464K, or 10%, compared to 2012.
- Other revenue is showing a year-to-date increase of \$132K which is due to the JPIA refund check received in the amount of \$155K.
- Total revenue is up \$255K, or 4%, despite the refunding of Capital Improvement Fees. This is due to the increased assessments we are receiving and the rate adjustment.

**Expense Analysis Year-To-Date:**

- Page 11 is our comparison of expense, year-to-date.
- Cash Operating Expenses through March 2013 are down by \$610K, or 15%, compared to 2012. This is due primarily to the reduction in legal expense under Administration and the reduction in water purchases.
- Total Expenses are down by \$758K, or 9%, compared to 2012.

**Departments:**

- Pages 14 through 22 are detailed budgets of each department. As stated earlier, all departments are below the target 25%, with the exception of Engineering on page 16.

**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.

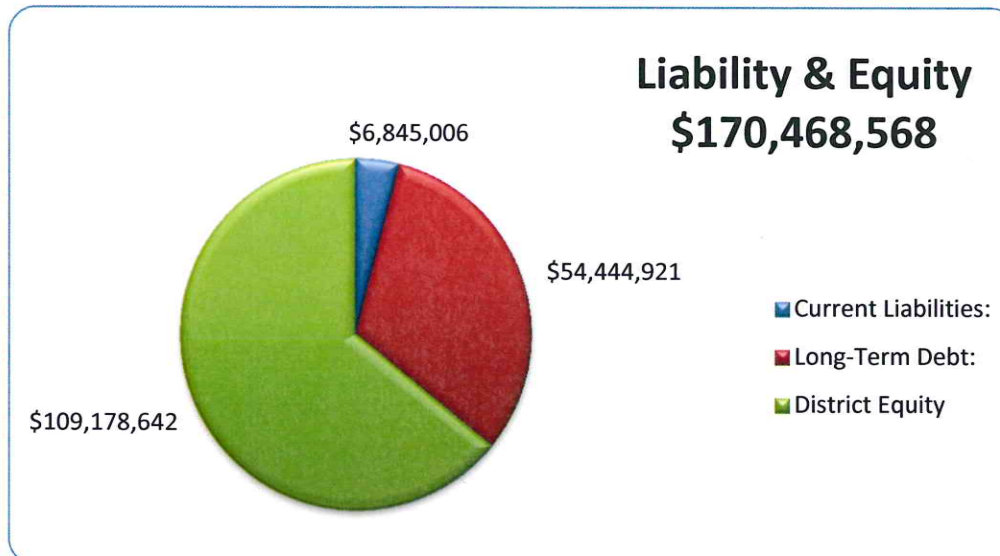
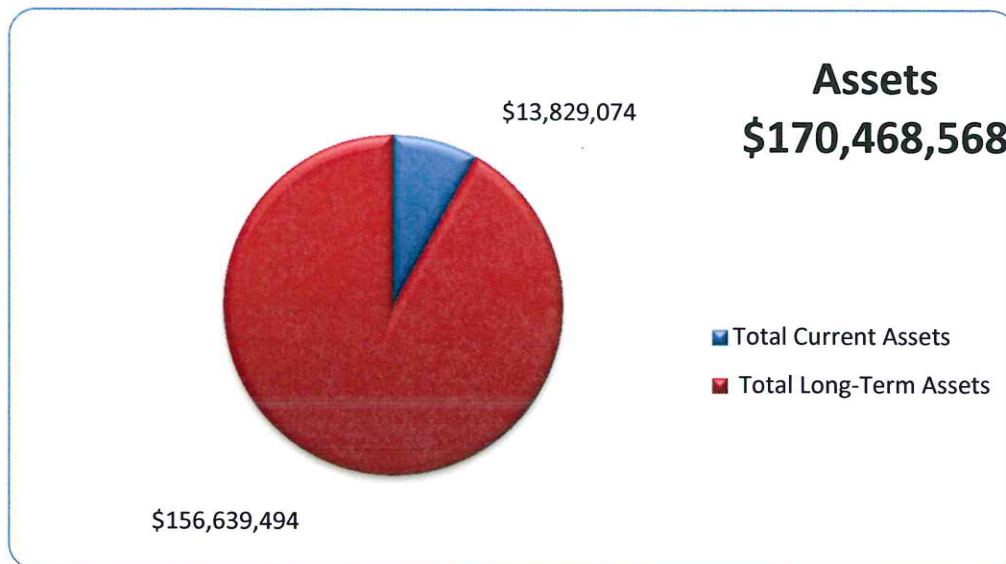


**Palmdale Water District**  
**Balance Sheet Report**  
**For the Three Months Ending 3/31/2013**

	<u>March 2013</u>	<u>February 2013</u>
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash and Cash Equivalents	\$ 378,095	\$ 457,292
Investments	7,431,834	8,907,022
Market Adjustment	-	-
	<u>\$ 7,809,930</u>	<u>\$ 9,364,314</u>
<b>Receivables:</b>		
Accounts Receivables - Water Sales	\$ 1,295,948	\$ 1,384,974
Accounts Receivables - Miscellaneous	623,794	149,098
Allowance for Uncollected Accounts	(49,317)	(49,317)
	<u>\$ 1,870,426</u>	<u>\$ 1,484,756</u>
Interest Receivable	\$ 9	\$ 9
Assessments Receivables	3,093,065	3,006,784
Meters, Materials and Supplies	902,693	788,019
Prepaid Expenses	152,951	173,964
<b>Total Current Assets</b>	<u><b>\$ 13,829,074</b></u>	<u><b>\$ 14,817,847</b></u>
<b>Long-Term Assets:</b>		
Property, Plant, and Equipment, net	\$ 118,701,335	\$ 119,195,017
Participation Rights in State Water Project, net	37,164,140	37,128,279
Bond Issuance Cost, Net	774,019	778,332
<b>Total Long-Term Assets</b>	<u><b>\$ 156,639,494</b></u>	<u><b>\$ 157,101,628</b></u>
<b>Total Assets</b>	<u><b>\$ 170,468,568</b></u>	<u><b>\$ 171,919,475</b></u>
<b>LIABILITIES AND DISTRICT EQUITY</b>		
<b>Current Liabilities:</b>		
Current Interest Installment of Long-term Debt	\$ (0)	\$ 837,550
Current Principal Installment of Long-term Debt	1,079,665	1,597,205
Accounts Payable and Accrued Expenses	4,765,344	4,647,808
Deferred Assessments	999,997	1,999,997
<b>Total Current Liabilities</b>	<u><b>\$ 6,845,006</b></u>	<u><b>\$ 9,082,561</b></u>
<b>Long-Term Debt:</b>		
Pension-Related Debt	\$ 1,141,041	\$ 1,141,041
OPEB Liability	6,412,833	6,267,612
2012 - Certificates of Participation	10,951,559	10,944,761
2004 - Certificates of Participation	35,400,617	35,401,530
2011 - Capital Lease Payable	538,871	552,335
<b>Total Long-Term Liabilities</b>	<u><b>\$ 54,444,921</b></u>	<u><b>\$ 54,307,280</b></u>
<b>Total Liabilities</b>	<u><b>\$ 61,289,927</b></u>	<u><b>\$ 63,389,840</b></u>
<b>District Equity</b>		
Revenue from Operations	\$ (251,559)	\$ 36,057
Retained Earnings	109,430,200	108,493,579
<b>Total Liabilities and District Equity</b>	<u><b>\$ 170,468,568</b></u>	<u><b>\$ 171,919,475</b></u>



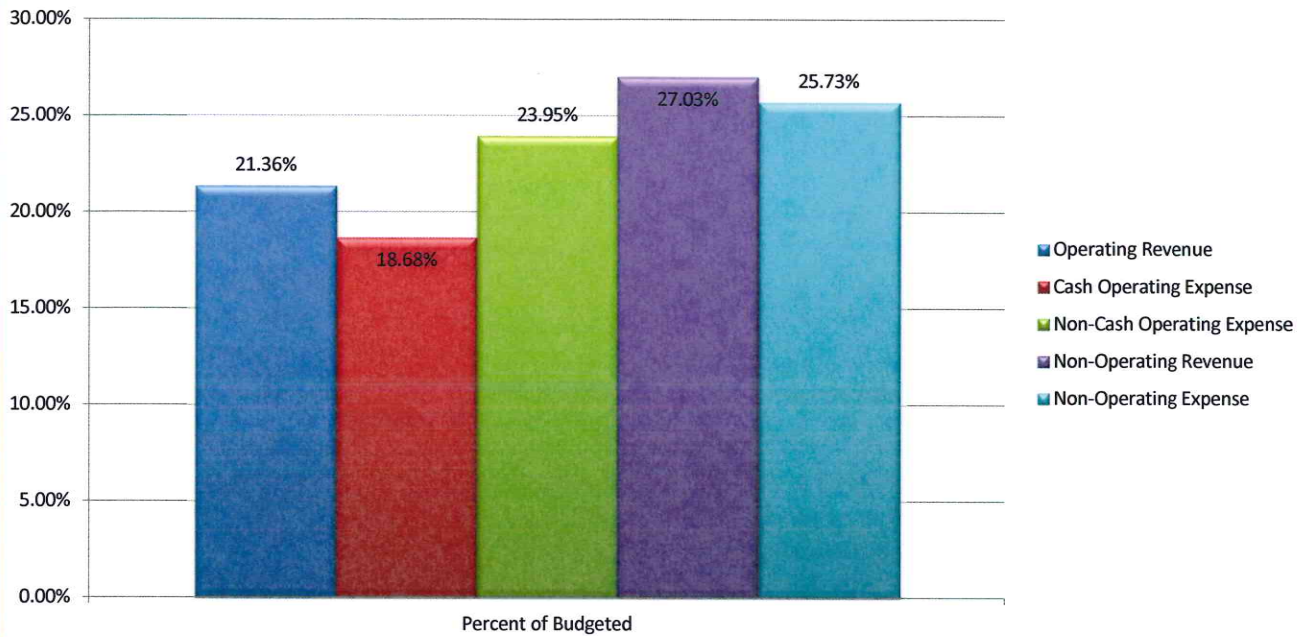
## BALANCE SHEET AS OF MARCH 31, 2013



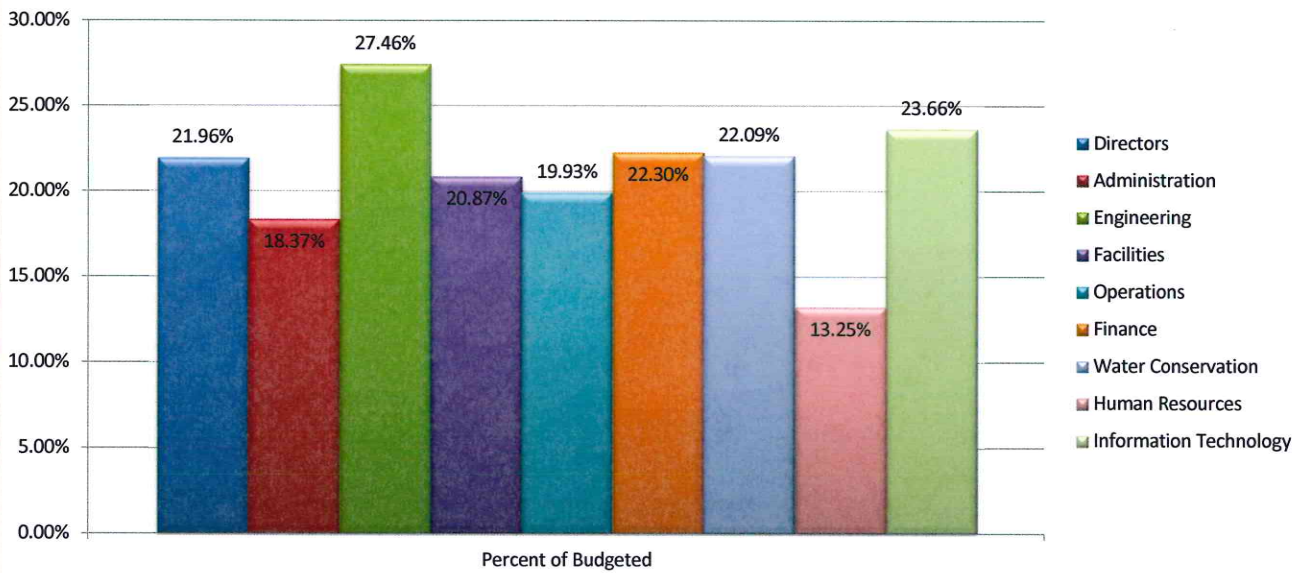
**Palmdale Water District**  
**Consolidated Profit and Loss Statement**  
**For the Three Months Ending 3/31/2013**

	Thru February	March	Year-to-Date	Adjustments	Adjusted Budget	% of Budget
<b>Operating Revenue:</b>						
Wholesale Water	\$ 4,624	\$ 170	\$ 4,794		\$ 175,000	2.74%
Water Sales	926,044	371,704	1,297,748		8,198,000	15.83%
Meter Fees	1,839,834	920,678	2,760,512		11,232,000	24.58%
Water Quality Fees	162,264	83,871	246,135		1,638,000	15.03%
Elevation Fees	46,850	25,076	71,927		550,000	13.08%
Other	267,851	273,912	541,763		1,250,000	43.34%
<b>Total Water Sales</b>	<b>\$ 3,247,467</b>	<b>\$ 1,675,412</b>	<b>\$ 4,922,879</b>	<b>\$ -</b>	<b>\$ 23,043,000</b>	<b>21.36%</b>
<b>Cash Operating Expenses:</b>						
Directors	\$ 16,466	\$ 9,342	\$ 25,808		\$ 117,500	21.96%
Administration	320,262	157,777	478,039		2,602,000	18.37%
Engineering	201,022	132,765	333,787		1,215,750	27.46%
Facilities	471,990	216,387	688,377		3,298,500	20.87%
Operations	649,474	335,839	985,313		4,944,250	19.93%
Finance	399,385	222,486	621,872		2,789,000	22.30%
Water Conservation	34,688	18,274	52,962		239,750	22.09%
Human Resources	18,898	8,871	27,769		209,600	13.25%
Information Technology	95,631	76,634	172,265		728,000	23.66%
Water Purchases	324,426	28,074	352,500		2,600,000	13.56%
Water Recovery	(133,650)	-	(133,650)		(100,000)	133.65%
Capitalized Expenditures	217,034	122,413	339,447		836,500	40.58%
GAC Filter Media Replacement	-	-	-		1,638,000	0.00%
<b>Total Cash Operating Expenses</b>	<b>\$ 2,615,626</b>	<b>\$ 1,328,862</b>	<b>\$ 3,944,488</b>	<b>\$ -</b>	<b>\$ 21,118,850</b>	<b>18.68%</b>
<b>Non-Cash Operating Expenses:</b>						
Depreciation	\$ 1,182,692	\$ 590,474	\$ 1,773,166		\$ 7,250,000	24.46%
OPEB Accrual Expense	330,445	165,223	495,668		2,000,000	24.78%
Bad Debts	4,836	-	4,836		100,000	4.84%
Service Costs Construction	54,553	(98,233)	(43,680)		125,000	-34.94%
Capitalized Construction	(122,847)	(77,106)	(199,953)		(1,000,000)	20.00%
<b>Total Non-Cash Operating Expenses</b>	<b>\$ 1,449,680</b>	<b>\$ 580,358</b>	<b>\$ 2,030,038</b>	<b>\$ -</b>	<b>\$ 8,475,000</b>	<b>23.95%</b>
<b>Net Operating Profit/(Loss)</b>	<b>\$ (817,839)</b>	<b>\$ (233,807)</b>	<b>\$ (1,051,646)</b>	<b>\$ -</b>	<b>\$ (6,550,850)</b>	<b>16.05%</b>
<b>Non-Operating Revenues:</b>						
Assessments (Debt Service)	\$ 996,326	\$ 380,448	\$ 1,376,774		\$ 4,300,000	32.02%
Assessments (1%)	313,085	119,552	432,637		1,500,000	28.84%
DWR Fixed Charge Recovery	-	-	-		100,000	0.00%
Interest	(2,218)	1,396	(822)		25,000	-3.29%
Capital Improvement Fees	44,176	(116,241)	(72,065)		150,000	-48.04%
State Grants	-	-	-		485,000	0.00%
Other	70,458	6,774	77,231		150,000	51.49%
<b>Total Non-Operating Revenues</b>	<b>\$ 1,421,827</b>	<b>\$ 391,929</b>	<b>\$ 1,813,756</b>	<b>\$ -</b>	<b>\$ 6,710,000</b>	<b>27.03%</b>
<b>Non-Operating Expenses:</b>						
Interest on Long-Term Debt	\$ 371,876	\$ 185,870	\$ 557,746		\$ 2,111,000	26.42%
Amortization of SWP	286,874	144,745	431,619		1,679,000	25.71%
Water Conservation Programs	18,578	5,725	24,303		150,000	16.20%
<b>Total Non-Operating Expenses</b>	<b>\$ 677,328</b>	<b>\$ 336,340</b>	<b>\$ 1,013,668</b>	<b>\$ -</b>	<b>\$ 3,940,000</b>	<b>25.73%</b>
<b>Net Earnings</b>	<b>\$ (73,340)</b>	<b>\$ (178,218)</b>	<b>\$ (251,559)</b>	<b>\$ -</b>	<b>\$ (3,780,850)</b>	<b>6.65%</b>

### P & L BUDGET vs. ACTUAL



### DEPARTMENTAL - BUDGET vs. ACTUAL

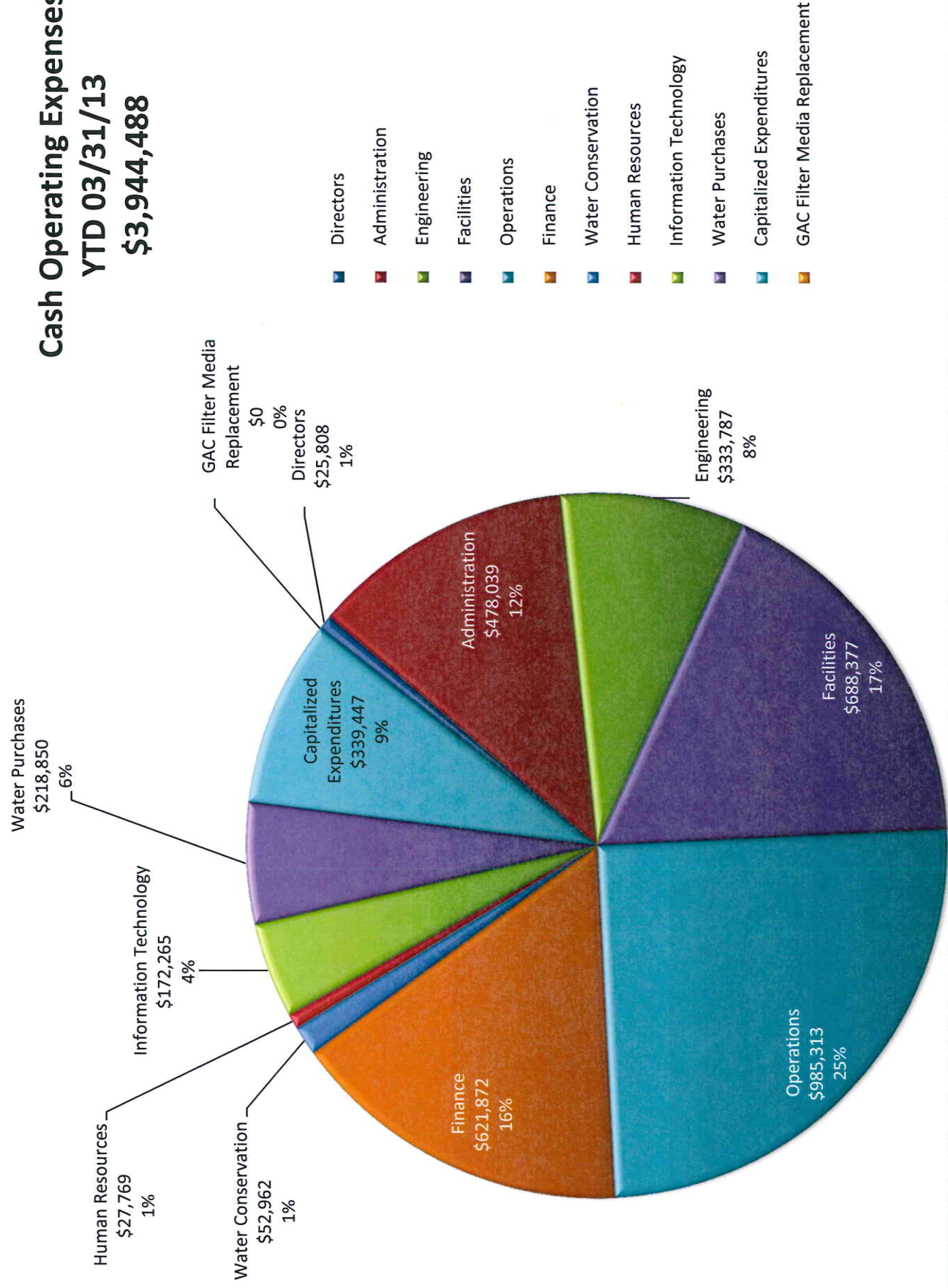




# Cash Operating Expenses

## YTD 03/31/13

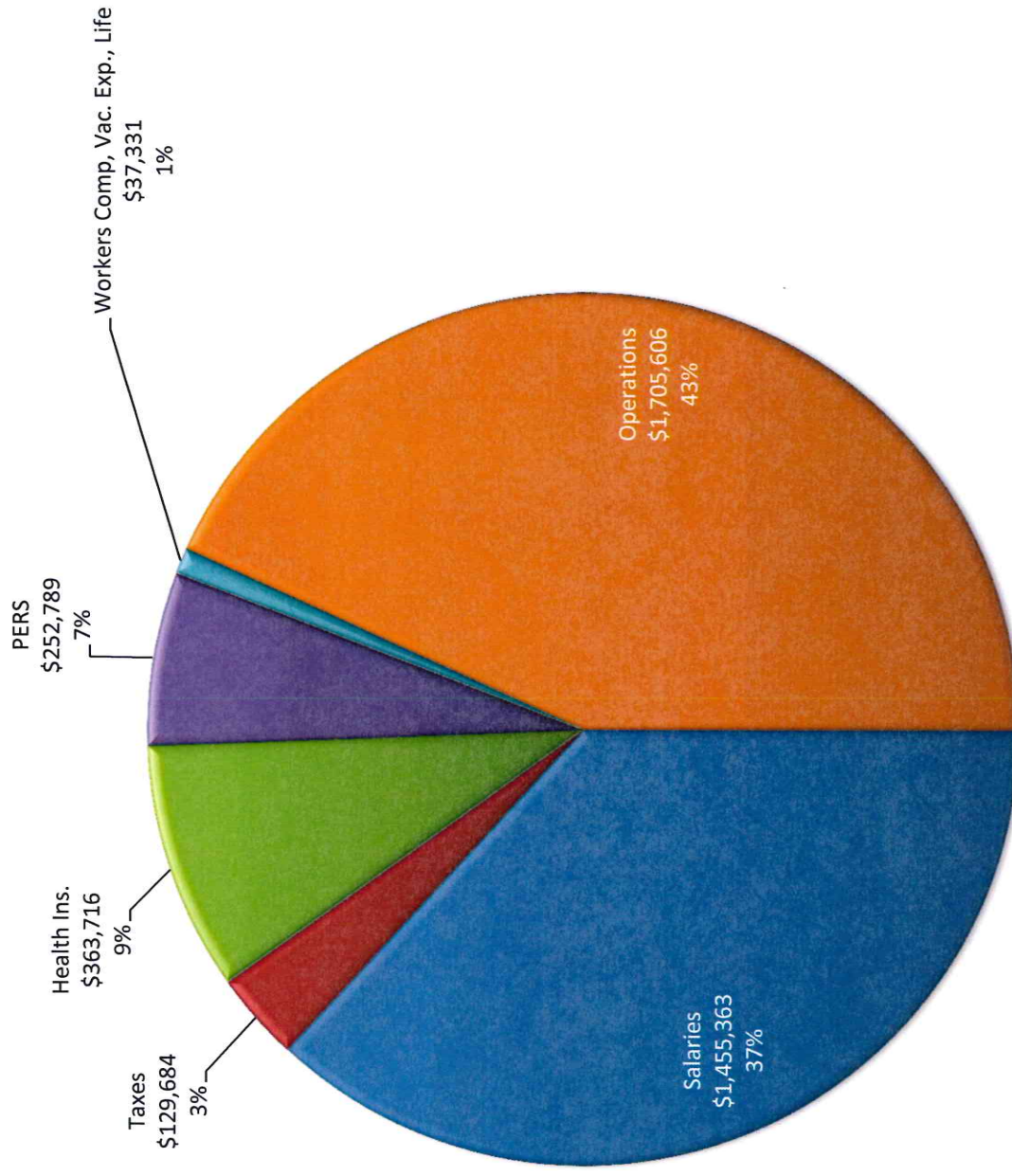
### \$3,944,488



# Personnel to Operations Exp

YTD 03/31/13

\$3,944,488



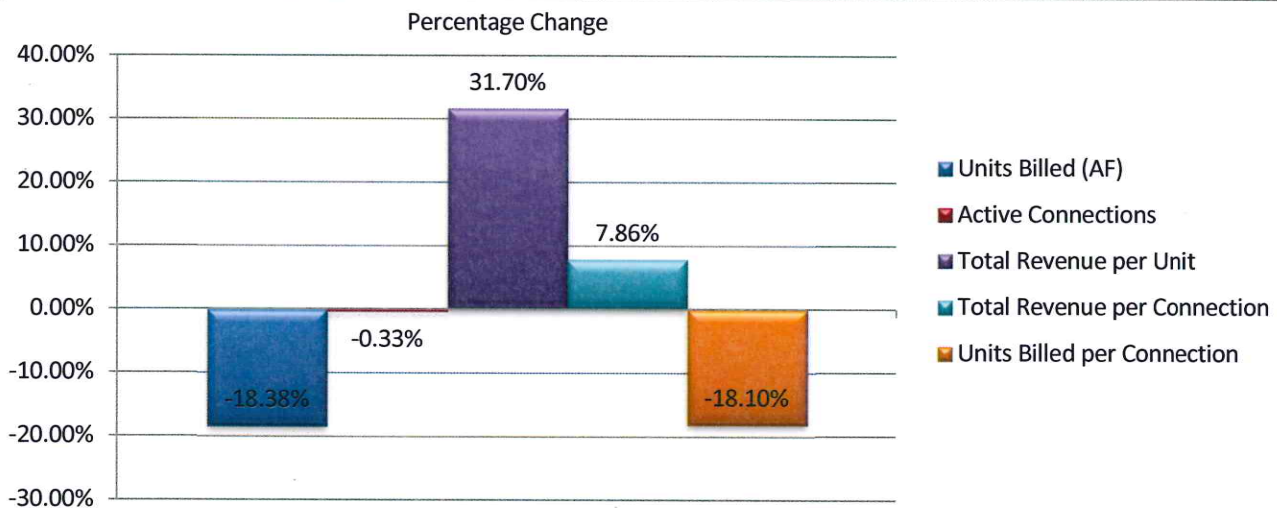
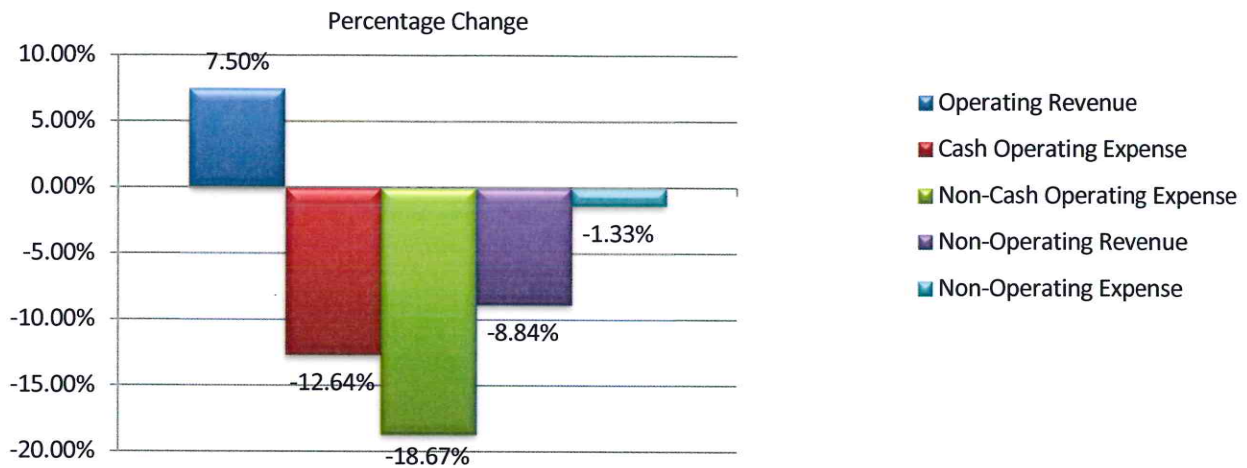
**Palmdale Water District**  
**Profit and Loss Statement**  
**Year-To-Year Comparison - March**

	2012 March	2013 March	Change	% Change	Consumption Comparison		
					Units Billed	2012	2013
<b>Operating Revenue:</b>							
Wholesale Water	\$ -	\$ 170	\$ 170		Active	26,290	26,203
Water Sales	400,006	371,704	(28,302)	-7.08%	Vacant	1,352	1,140
Meter Fees	862,093	920,678	58,586	6.80%			
Water Quality Fees	87,137	83,871	(3,266)	-3.75%			
Elevation Fees	28,403	25,076	(3,326)	-11.71%	Rev/unit	\$ 3.04	\$ 4.00
Other	180,890	273,912	93,022	51.42%	Rev/con	\$ 59.28	\$ 63.94
<b>Total Water Sales</b>	<b>\$ 1,558,529</b>	<b>\$ 1,675,412</b>	<b>\$ 116,883</b>	<b>7.50%</b>	Unit/con	19.50	15.97
<b>Cash Operating Expenses:</b>							
Directors	\$ 11,225	\$ 9,342	\$ (1,883)	-16.78%			
Administration	360,387	157,777	(202,610)	-56.22%			
Engineering	91,472	132,765	41,293	45.14%			
Facilities	259,235	216,387	(42,849)	-16.53%			
Operations	369,534	335,839	(33,695)	-9.12%			
Finance	228,465	222,486	(5,979)	-2.62%			
Water Conservation	18,017	18,274	257	1.43%			
Human Resources	19,679	8,871	(10,809)	-54.92%			
Information Technology	35,280	76,634	41,355	117.22%			
Water Purchases	96,594	28,074	(68,520)	-70.94%			
Water Recovery	-	-	-				
Capitalized Expenditures	31,192	122,413	91,220	292.45%			
GAC Filter Media Replacement	-	-	-				
<b>Total Cash Operating Expenses</b>	<b>\$ 1,521,079</b>	<b>\$ 1,328,862</b>	<b>\$ (192,218)</b>	<b>-12.64%</b>			
<b>Non-Cash Operating Expenses:</b>							
Depreciation	\$ 577,894	\$ 590,474	\$ 12,580	2.18%			
OPEB Accrual Expense	201,308	165,223	(36,085)	-17.93%			
Bad Debts	(158)	-	158	-100.00%			
Service Costs Construction	(7,372)	(98,233)	(90,861)	1232.48%			
Capitalized Construction	(58,122)	(77,106)	(18,984)	32.66%			
<b>Total Non-Cash Operating Expenses</b>	<b>\$ 713,550</b>	<b>\$ 580,358</b>	<b>\$ (133,193)</b>	<b>-18.67%</b>			
<b>Net Operating Profit/(Loss)</b>	<b>\$ (676,101)</b>	<b>\$ (233,807)</b>	<b>\$ 442,294</b>	<b>-65.42%</b>			
<b>Non-Operating Revenues:</b>							
Assessments	\$ 416,668	\$ 500,000	\$ 83,332	20.00%			
DWR Fixed Charge Recovery	-	-	-				
Interest	2,018	1,396	(622)	-30.81%			
Capital Improvement Fees	-	(116,241)	(116,241)				
State Grants	-	-	-				
Other	11,229	6,774	(4,455)	-39.68%			
<b>Total Non-Operating Revenues</b>	<b>\$ 429,914</b>	<b>\$ 391,929</b>	<b>\$ (37,985)</b>	<b>-8.84%</b>			
<b>Non-Operating Expenses:</b>							
Interest on Long-Term Debt	\$ 208,555	\$ 185,870	\$ (22,684)	-10.88%			
Amortization of SWP	128,945	144,745	15,800	12.25%			
Capital Lease	-	-	-				
Water Conservation Programs	3,390	5,725	2,335	68.87%			
<b>Total Non-Operating Expenses</b>	<b>\$ 340,890</b>	<b>\$ 336,340</b>	<b>\$ (4,550)</b>	<b>-1.33%</b>			
<b>Net Earnings</b>	<b>\$ (587,076)</b>	<b>\$ (178,218)</b>	<b>\$ 408,858</b>	<b>-69.64%</b>			



# YEAR-TO-YEAR COMPARISON

## March '12 -To- March '13



	2012	2013	Change	
Units Billed (AF)	1,177	961	-216	-18.38%
Active Connections	26,290	26,203	-87	-0.33%
Non-Active	1,352	1,140	-212	-15.68%
Total Revenue per Unit	\$3.04	\$4.00	\$0.96	31.70%
Total Revenue per Connection	\$59.28	\$63.94	\$4.66	7.86%
Units Billed per Connection	19.50	15.97	-4	-18.10%



# Palmdale Water District

## Revenue Analysis

For the Three Months Ending 3/31/2013  
2013

2012 to 2013 Comparison

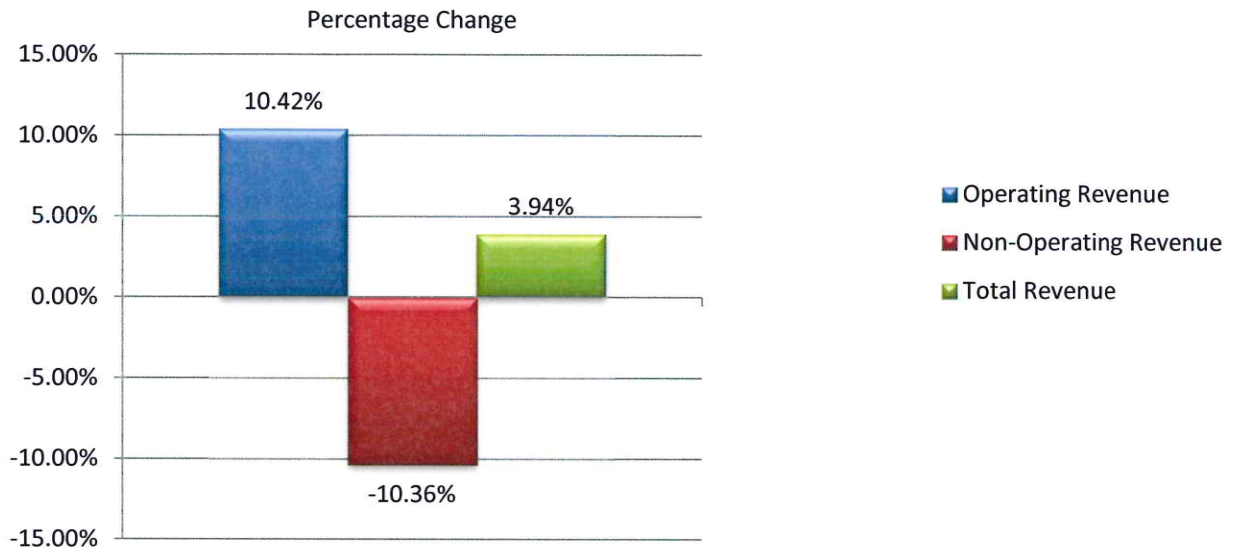
	Thru February	March	Year-to-Date	Adjusted Budget	% of Budget	Thru February	March	Year-to-Date	% Change
<b>Operating Revenue:</b>									
Wholesale Water	\$ 4,624	\$ 170	\$ 4,794	\$ 175,000	2.74%	\$ 4,624	170	4,794	
Water Sales	926,044	371,704	1,297,748	8,198,000	15.83%	196,582	(28,302)	168,280	14.90%
Meter Fees	1,839,834	920,678	2,760,512	11,232,000	24.58%	122,629	58,586	181,215	7.03%
Water Quality Fees	162,264	83,871	246,135	1,638,000	15.03%	(8,321)	(3,266)	(11,587)	-4.50%
Elevation Fees	46,850	25,076	71,927	550,000	13.08%	(6,756)	(3,326)	(10,082)	-12.29%
Other	267,851	273,912	541,763	1,250,000	43.34%	39,089	93,022	132,111	32.25%
<b>Total Water Sales</b>	<b>\$ 3,247,467</b>	<b>\$ 1,675,412</b>	<b>\$ 4,922,879</b>	<b>\$ 23,043,000</b>	<b>21.36%</b>	<b>\$ 347,848</b>	<b>\$ 116,883</b>	<b>\$ 464,731</b>	<b>10.42%</b>
<b>Non-Operating Revenues:</b>									
Assessments (Debt Service)	\$ 996,326	\$ 380,448	\$ 1,376,774	\$ 4,300,000	32.02%	\$ 386,283	\$ 75,426	\$ 461,709	50.46%
Assessments (1%)	313,085	119,552	432,637	1,932,637	22.39%	89,794	7,906	97,700	29.17%
DWR Fixed Charge Recovery	-	-	-	100,000	0.00%	-	-	-	
Interest	(2,218)	1,396	(822)	25,000	-3.29%	(9,370)	(622)	(9,992)	-108.97%
Capital Improvement Fees	44,176	(116,241)	(72,065)	150,000	-48.04%	(649,111)	(116,241)	(765,352)	-110.39%
State Grants	-	-	-	485,000	0.00%	-	-	-	
Other	70,458	6,774	77,231	150,000	51.49%	10,810	(4,455)	6,354	8.97%
<b>Total Non-Operating Revenues</b>	<b>\$ 1,421,827</b>	<b>\$ 391,929</b>	<b>\$ 1,813,756</b>	<b>\$ 7,142,637</b>	<b>25.39%</b>	<b>\$ (171,595)</b>	<b>\$ (37,985)</b>	<b>\$ (209,580)</b>	<b>-10.36%</b>
<b>Total Revenue</b>	<b>\$ 4,669,294</b>	<b>\$ 2,067,341</b>	<b>\$ 6,736,635</b>	<b>\$ 30,185,637</b>	<b>22.32%</b>	<b>\$ 176,253</b>	<b>\$ 78,898</b>	<b>\$ 255,151</b>	<b>3.94%</b>

2012

	Thru February	March	Year-to-Date	Adjusted Budget	% of Budget
<b>Operating Revenue:</b>					
Wholesale Water	\$ -	\$ -	\$ -	\$ 175,000	0.00%
Water Sales	729,463	400,006	1,129,469	8,145,000	13.87%
Meter Fees	1,717,204	862,093	2,579,297	10,400,000	24.80%
Water Quality Fees	170,585	87,137	257,722	1,550,000	16.63%
Elevation Fees	53,606	28,403	82,009	525,000	15.62%
Other	228,761	180,890	409,652	1,250,000	32.77%
<b>Total Water Sales</b>	<b>\$ 2,899,619</b>	<b>\$ 1,558,529</b>	<b>\$ 4,458,148</b>	<b>\$ 21,870,000</b>	<b>20.38%</b>
<b>Non-Operating Revenues:</b>					
Assessments (Debt Service)	\$ 610,044	\$ 305,022	\$ 915,066	\$ 4,000,000	22.88%
Assessments (1%)	\$ 223,292	111,646	334,937	1,500,000	22.33%
DWR Fixed Charge Recovery	-	-	-	-	
Interest	7,152	2,018	9,169	60,000	15.28%
Capital Improvement Fees	693,287	-	693,287	1,286,848	53.87%
State Grants	-	-	-	250,000	0.00%
Other	59,648	11,229	70,877	100,000	70.88%
<b>Total Non-Operating Revenues</b>	<b>\$ 1,593,422</b>	<b>\$ 429,914</b>	<b>\$ 2,023,337</b>	<b>\$ 7,196,848</b>	<b>28.11%</b>
<b>Total Revenue</b>	<b>\$ 4,493,041</b>	<b>\$ 1,988,443</b>	<b>\$ 6,481,485</b>	<b>\$ 29,066,848</b>	<b>22.30%</b>

# REVENUE COMPARISON YEAR-TO-DATE

March '12-To-March '13



**Palmdale Water District**  
**Operating Expense Analysis**  
**For the Three Months Ending 3/31/2013**

2012 to 2013 Comparison

	Thru February	March	Year-to-Date	Adjusted Budget	% of Budget	Thru February	March	Year-to-Date	% Change
<b>Cash Operating Expenses:</b>									
Directors	\$ 16,466	\$ 9,342	\$ 25,808	\$ 117,500	21.96%	\$ (6,708)	\$ (1,883)	\$ (8,591)	-24.97%
Administration	320,262	157,777	478,039	2,602,000	18.37%	(170,163)	(202,610)	(372,773)	-43.81%
Engineering	201,022	132,765	333,787	1,215,750	27.46%	5,496	41,293	46,789	16.30%
Facilities	471,990	216,387	688,377	3,298,500	20.87%	(88,659)	(42,849)	(131,507)	-16.04%
Operations	649,474	335,839	985,313	4,944,250	19.93%	(50,617)	(33,695)	(84,312)	-7.88%
Finance	399,385	222,486	621,872	2,789,000	22.30%	(72,429)	(5,979)	(78,408)	-11.20%
Water Conservation	34,688	18,274	52,962	239,750	22.09%	1,071	257	1,328	2.57%
Human Resources	18,898	8,871	27,769	209,600	13.25%	(17,678)	(10,809)	(28,486)	-50.64%
Information Technology	95,631	76,634	172,265	728,000	23.66%	95,631	41,355	56,614	48.95%
Water Purchases	324,426	28,074	352,500	2,600,000	13.56%	(184,321)	(68,520)	(252,841)	-41.77%
Water Recovery	(133,650)	-	(133,650)	(100,000)	133.65%	(58,801)	-	(58,801)	78.56%
Capitalized Expenditures	217,034	122,413	339,447	836,500	40.58%	209,275	91,220	300,495	771.46%
GAC Filter Media Replacement	-	-	-	1,638,000	0.00%	-	-	-	-
<b>Total Cash Operating Expenses</b>	<b>\$ 2,615,626</b>	<b>\$ 1,328,862</b>	<b>\$ 3,944,488</b>	<b>\$ 21,118,850</b>	<b>18.68%</b>	<b>\$ (337,905)</b>	<b>\$ (192,218)</b>	<b>\$ (610,494)</b>	<b>-15.48%</b>
<b>Non-Cash Operating Expenses:</b>									
Depreciation	\$ 1,182,692	\$ 590,474	\$ 1,773,166	\$ 7,250,000	24.46%	\$ (19,463)	\$ 12,580	\$ (6,883)	-0.39%
OPEB Accrual Expense	330,445	165,223	495,668	2,495,668	19.86%	(72,171)	(36,085)	(108,256)	-17.93%
Bad Debts	4,836	-	4,836	104,836	4.61%	1,633	158	1,790	58.79%
Service Costs Construction	54,553	(98,233)	(43,680)	81,320	-53.71%	65,786	(90,861)	(25,075)	134.78%
Capitalized Construction	(122,847)	(77,106)	(199,953)	(1,199,953)	16.66%	16,624	(18,984)	(2,361)	1.19%
<b>Total Non-Cash Operating Expenses</b>	<b>\$ 1,449,680</b>	<b>\$ 580,358</b>	<b>\$ 2,030,038</b>	<b>\$ 8,731,871</b>	<b>23.25%</b>	<b>\$ (7,592)</b>	<b>\$ (133,193)</b>	<b>\$ (140,784)</b>	<b>-6.94%</b>
<b>Non-Operating Expenses:</b>									
Interest on Long-Term Debt	\$ 371,876	\$ 185,870	\$ 557,746	\$ 2,111,000	26.42%	\$ (45,234)	\$ (22,684)	\$ (67,918)	-10.86%
Amortization of SWP	286,874	144,745	431,619	1,679,000	25.71%	28,984	15,800	44,784	11.58%
Water Conservation Programs	18,578	5,725	24,303	150,000	16.20%	14,023	2,335	16,358	1.60%
<b>Total Non-Operating Expenses</b>	<b>\$ 677,328</b>	<b>\$ 336,340</b>	<b>\$ 1,013,668</b>	<b>\$ 3,940,000</b>	<b>25.73%</b>	<b>\$ (2,227)</b>	<b>\$ (4,550)</b>	<b>\$ (6,776)</b>	<b>-0.66%</b>
<b>Total Expenses</b>	<b>\$ 4,742,634</b>	<b>\$ 2,245,560</b>	<b>\$ 6,988,194</b>	<b>\$ 33,790,721</b>	<b>20.68%</b>	<b>\$ (347,723)</b>	<b>\$ (329,960)</b>	<b>\$ (758,054)</b>	<b>-9.79%</b>



**Palmdale Water District**

**Operating Expense Analysis**

2012 to 2013 Comparison

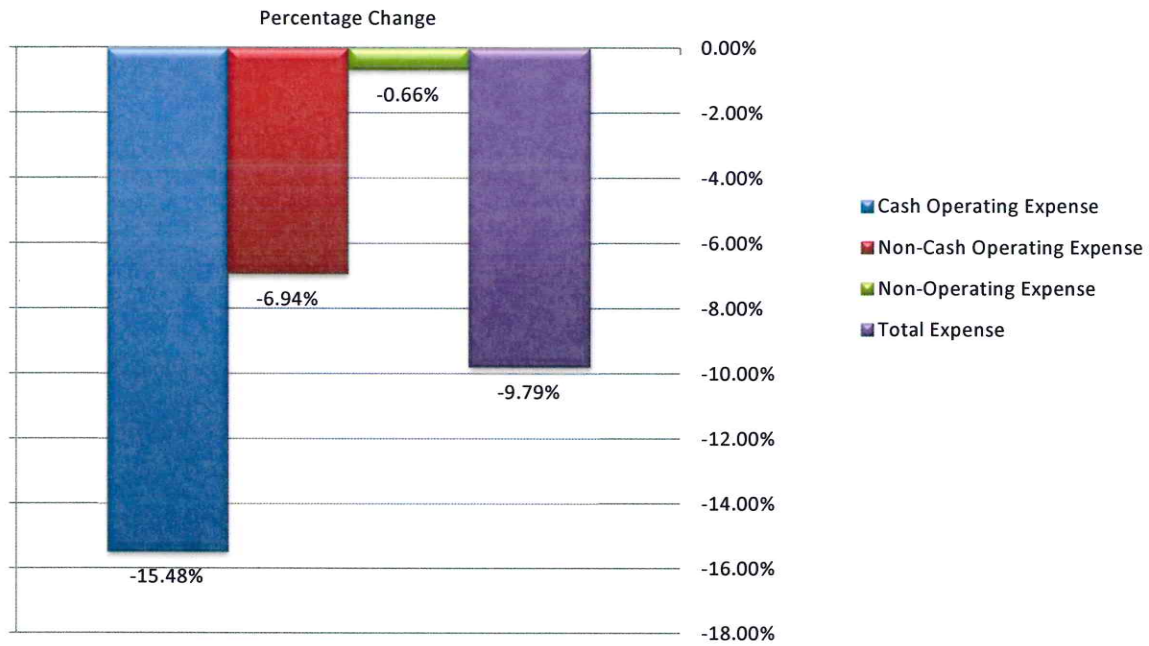
**For the Three Months Ending 3/31/2013**

**2012**

	Thru February	March	Year-to-Date	Adjusted Budget	% of Budget
<b>Cash Operating Expenses:</b>					
Directors	\$ 23,174	\$ 11,225	\$ 34,399	\$ 154,000	22.34%
Administration	490,425	360,387	850,812	3,547,000	23.99%
Engineering	195,527	91,472	286,998	1,169,000	24.55%
Facilities	560,649	259,235	819,884	3,490,500	23.49%
Operations	700,091	369,534	1,069,625	5,113,750	20.92%
Finance	471,815	228,465	700,280	2,788,750	25.11%
Water Conservation	33,617	18,017	51,634	223,500	23.10%
Human Resources	36,576	19,679	56,255	267,850	21.00%
Information Technology	80,371	35,280	115,651	736,750	15.70%
Water Purchases	508,747	96,594	605,341	2,800,000	21.62%
Water Recovery	(74,849)	-	(74,849)	(200,000)	37.42%
Capitalized Expenditures	7,759	31,192	38,952	412,500	9.44%
GAC Filter Media Replacement	-	-	-	1,550,000	0.00%
<b>Total Cash Operating Expenses</b>	<b>\$ 3,033,902</b>	<b>\$ 1,521,079</b>	<b>\$ 4,554,982</b>	<b>\$ 22,053,600</b>	<b>20.65%</b>
<b>Non-Cash Operating Expenses:</b>					
Depreciation	\$ 1,202,156	\$ 577,894	\$ 1,780,049	\$ 7,800,000	22.82%
OPEB Accrual Expense	402,616	201,308	603,924	2,000,000	30.20%
Bad Debts	3,203	(158)	3,045	100,000	3.05%
Service Costs Construction	(11,233)	(7,372)	(18,605)	125,000	-14.88%
Capitalized Construction	(139,470)	(58,122)	(197,592)	(1,000,000)	19.76%
<b>Total Non-Cash Operating Expenses</b>	<b>\$ 1,457,272</b>	<b>\$ 713,550</b>	<b>\$ 2,170,822</b>	<b>\$ 9,025,000</b>	<b>24.05%</b>
<b>Non-Operating Expenses:</b>					
Interest on Long-Term Debt	\$ 417,110	\$ 208,555	\$ 625,664	\$ 2,490,000	25.13%
Amortization of SWP	257,890	128,945	386,835	1,680,000	23.03%
Capital Lease	-	-	-	212,000	
Water Conservation Programs	4,555	3,390	7,945	150,000	
<b>Total Non-Operating Expenses</b>	<b>\$ 679,555</b>	<b>\$ 340,890</b>	<b>\$ 1,020,445</b>	<b>\$ 4,532,000</b>	<b>22.52%</b>
<b>Total Expenses</b>	<b>\$ 5,170,729</b>	<b>\$ 2,575,520</b>	<b>\$ 7,746,248</b>	<b>\$ 35,610,600</b>	<b>21.75%</b>

## EXPENSE COMPARISON YEAR-TO-DATE

March '12-To-March '13



**Palmdale Water District**  
**2013 Directors Budget**  
For the Three Months Ending Sunday, March 31, 2013

	YTD ACTUAL 2013	ORIGINAL BUDGET 2013	ADJUSTMENTS 2013	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-01-4000-000 Directors Pay	\$ 11,400	\$ 45,000	\$ -	\$ 33,600	25.33%
Employee Benefits					
1-01-4005-000 Payroll Taxes	872	5,500		4,628	15.86%
1-01-4010-000 Health Insurance	12,792	57,000		44,208	22.44%
Subtotal (Benefits)	13,664	62,500	-	44,208	21.86%
Total Personnel Expenses	<u>\$ 25,064</u>	<u>\$ 107,500</u>	<u>\$ -</u>	<u>\$ 77,808</u>	<u>23.32%</u>
OPERATING EXPENSES:					
1-01-4050-000 Directors Travel, Seminars & Meetings	744	10,000		9,256	7.44%
Subtotal Operating Expenses	744	10,000	-	9,256	7.44%
Total O & M Expenses	<u>\$ 25,808</u>	<u>\$ 117,500</u>	<u>\$ -</u>	<u>\$ 87,064</u>	<u>21.96%</u>

**Palmdale Water District**  
**2013 Administration Budget**  
For the Three Months Ending Sunday, March 31, 2013

	YTD ACTUAL 2013	ORIGINAL BUDGET 2013	ADJUSTMENTS 2013	ADJUSTED BUDGET REMAINING	PERCENT USED
<b>Personnel Budget:</b>					
1-02-4000-000 Salaries	\$ 117,249	\$ 471,500		\$ 354,251	24.87%
1-02-4000-100 Overtime	1,927	5,000		3,073	38.54%
1-02-4000-200 On-Call	14,294	60,000		45,706	23.82%
Subtotal (Salaries)	\$ 133,470	\$ 536,500		\$ 403,030	24.88%
<b>Employee Benefits</b>					
1-02-4005-000 Payroll Taxes	10,534	41,000		30,466	25.69%
1-02-4010-000 Health Insurance	20,140	80,750		60,610	24.94%
1-02-4015-000 PERS	20,981	90,750		69,769	23.12%
1-02-4020-000 Worker's Compensation	-	160,000		160,000	0.00%
1-02-4025-000 Vacation Benefit Expense	35,184	35,000		(184)	100.53%
1-02-4030-000 Life Insurance	2,147	7,500		5,353	28.63%
Subtotal (Benefits)	\$ 88,986	\$ 415,000	\$ -	\$ 326,014	21.44%
Total Personnel Expenses	\$ 222,457	\$ 951,500	\$ -	\$ 729,043	23.38%
<b>OPERATING EXPENSES:</b>					
1-02-4050-000 Staff Travel	\$ 2,861	\$ 8,000		\$ 5,139	35.76%
1-02-4050-100 General Manager Travel	74	5,000		4,926	1.47%
1-02-4060-000 Staff Conferences & Seminars	1,150	3,000		1,850	38.33%
1-02-4060-100 General Manager Conferences & Seminars	830	4,500		3,670	18.44%
1-02-4070-000 Employee Expense	7,789	40,000		32,211	19.47%
1-02-4080-000 Other Operating	(877)	20,000		20,877	-4.39%
1-02-4110-000 Consultants	11,291	134,000		122,709	8.43%
1-02-4125-000 Insurance	63,040	325,000		261,960	19.40%
1-02-4130-000 Bank Charges	29,116	130,000		100,884	22.40%
1-02-4135-000 Groundwater Adjudication	46,931	400,000		353,069	11.73%
1-02-4140-000 Legal Services	29,192	250,000		220,808	11.68%
1-02-4150-000 Accounting Services	15,685	20,000		4,315	78.43%
1-02-4155-000 Contracted Services	9,168	40,000		30,832	22.92%
1-02-4165-000 Memberships/Subscriptions	15,712	110,000		94,288	14.28%
1-02-4175-000 Permits	-	20,000		20,000	0.00%
1-02-4180-000 Postage	4,587	30,000		25,413	15.29%
1-02-4190-100 Public Relations - Publications	7,914	30,000		22,086	26.38%
1-02-4190-900 Public Relations - Other	353	1,000		647	35.30%
1-02-4200-000 Advertising	212	5,000		4,788	4.23%
1-02-4205-000 Office Supplies	3,492	20,000		16,508	17.46%
1-02-4215-200 Natural Gas - Office Building	1,750	5,000		3,250	35.01%
1-02-4220-200 Electricity - Office Building	5,312	50,000		44,688	10.62%
Subtotal Operating Expenses	\$ 255,582	\$ 1,650,500	\$ -	\$ 1,394,918	15.49%
Total Departmental Expenses	\$ 478,039	\$ 2,602,000	\$ -	\$ 2,123,961	18.37%



**Palmdale Water District**  
**2013 Engineering Budget**  
For the Three Months Ending Sunday, March 31, 2013

	YTD ACTUAL 2013	ORIGINAL BUDGET 2013	ADJUSTMENTS 2013	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-03-4000-000 Salaries	\$ 181,521	\$ 749,000		\$ 567,479	24.24%
1-03-4000-100 Overtime	1,692	6,000		4,308	28.19%
Subtotal (Salaries)	\$ 183,212	\$ 755,000		\$ 571,788	24.27%
Employee Benefits					
1-03-4005-000 Payroll Taxes	16,240	58,000		41,760	28.00%
1-03-4010-000 Health Insurance	41,502	165,500		123,998	25.08%
1-03-4015-000 PERS	33,072	143,250		110,178	23.09%
Subtotal (Benefits)	\$ 90,814	\$ 366,750	\$ -	\$ 275,936	24.76%
Total Personnel Expenses	\$ 274,026	\$ 1,121,750	\$ -	\$ 847,724	24.43%
OPERATING EXPENSES:					
1-03-4050-000 Staff Travel	\$ 1,255	\$ 3,000		\$ 1,745	41.83%
1-03-4060-000 Staff Conferences & Seminars	865	2,500		1,635	34.60%
1-03-4155-000 Contracted Services	2,530	12,000		9,470	21.08%
1-03-4165-000 Memberships/Subscriptions	325	2,000		1,675	16.25%
1-03-4250-000 General Materials & Supplies	348	2,500		2,152	13.93%
1-03-8100-100 Computer Software - Maint. & Support	54,438	72,000		17,562	75.61%
Subtotal Operating Expenses	\$ 59,761	\$ 94,000	\$ -	\$ 34,239	63.58%
Total Departmental Expenses	\$ 333,787	\$ 1,215,750	\$ -	\$ 881,963	27.46%

**Palmdale Water District**  
**2013 Facilities Budget**  
For the Three Months Ending Sunday, March 31, 2013

	YTD ACTUAL 2013	ORIGINAL BUDGET 2013	ADJUSTMENTS 2013	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-04-4000-000 Salaries	\$ 281,915	\$ 1,339,000		\$ 1,057,085	21.05%
1-04-4000-100 Overtime	8,869	40,000		31,131	22.17%
Subtotal (Salaries)	\$ 290,785	\$ 1,379,000		\$ 1,088,215	21.09%
Employee Benefits					
1-04-4005-000 Payroll Taxes	26,989	105,000		78,011	25.70%
1-04-4010-000 Health Insurance	100,770	384,000		283,230	26.24%
1-04-4015-000 PERS	53,985	254,500		200,515	21.21%
Subtotal (Benefits)	\$ 181,744	\$ 743,500	\$ -	\$ 561,756	24.44%
Total Personnel Expenses	\$ 472,529	\$ 2,122,500	\$ -	\$ 1,618,840	22.26%
OPERATING EXPENSES:					
1-04-4050-000 Staff Travel	\$ -	\$ 2,500		2,500	0.00%
1-04-4060-000 Staff Conferences & Seminars	235	3,000		2,765	7.83%
1-04-4155-000 Contracted Services	2,826	28,500		25,674	9.92%
1-04-4215-200 Natural Gas - Buildings	841	4,500		3,659	18.69%
1-04-4220-200 Electricity - Buildings	3,097	30,000		26,903	10.32%
1-04-4225-000 Maint. & Repair - Vehicles	3,676	45,000		41,324	8.17%
1-04-4230-100 Maint. & Rep. Office Building	444	18,000		17,556	2.47%
1-04-4235-110 Maint. & Rep. Equipment	1,059	7,500		6,441	14.12%
1-04-4235-400 Maint. & Rep. Operations - Wells	1,742	150,000		148,258	1.16%
1-04-4235-405 Maint. & Rep. Operations - Boosters	28,956	50,000		21,044	57.91%
1-04-4235-410 Maint. & Rep. Operations - Shop Bldgs	5,415	10,000		4,585	54.15%
1-04-4235-415 Maint. & Rep. Operations - Facilities	3,501	15,000		11,499	23.34%
1-04-4235-420 Maint. & Rep. Operations - Water Lines	71,092	350,000		278,908	20.31%
1-04-4235-425 Maint. & Rep. Operations - Littlerock Dam	-	20,000		20,000	0.00%
1-04-4235-430 Maint. & Rep. Operations - Palmdale Dam	5,760	26,500		20,740	21.74%
1-04-4235-435 Maint. & Rep. Operations - Palmdale Canal	-	3,000		3,000	0.00%
1-04-4235-455 Maint. & Rep. Operations - Heavy Equipment	8,476	35,000		26,524	24.22%
1-04-4235-460 Maint. & Rep. Operations - Storage Reservoirs	-	5,000		5,000	0.00%
1-04-6000-000 Waste Disposal	11,437	40,000		28,563	28.59%
1-04-6100-100 Fuel and Lube - Vehicle	30,252	130,000		99,748	23.27%
1-04-6100-200 Fuel and Lube - Machinery	7,288	43,000		35,712	16.95%
1-04-6200-000 Uniforms	5,074	20,000		14,926	25.37%
1-04-6300-100 Supplies - Misc.	10,741	47,500		36,759	22.61%
1-04-6300-800 Supplies - Construction Materials	7,149	65,000		57,851	11.00%
1-04-6400-000 Tools	3,933	12,000		8,067	32.78%
1-04-7000-100 Leases -Equipment	2,854	15,000		12,146	19.03%
Subtotal Operating Expenses	\$ 215,848	\$ 1,176,000	\$ -	\$ 960,152	18.35%
Total Departmental Expenses	\$ 688,377	\$ 3,298,500	\$ -	\$ 2,578,992	20.87%

**Palmdale Water District**  
**2013 Operation Budget**  
For the Three Months Ending Sunday, March 31, 2013

	YTD ACTUAL 2013	ORIGINAL BUDGET 2013	ADJUSTMENTS 2013	ADJUSTED BUDGET REMAINING	PERCENT USED
<b>Personnel Budget:</b>					
1-05-4000-000 Salaries	\$ 354,625	\$ 1,608,500		\$ 1,253,875	22.05%
1-05-4000-100 Overtime	19,379	61,500		42,121	31.51%
Subtotal (Salaries)	\$ 374,004	\$ 1,670,000		\$ 1,295,996	22.40%
<b>Employee Benefits</b>					
1-05-4005-000 Payroll Taxes	33,520	128,000		94,480	26.19%
1-05-4010-000 Health Insurance	88,443	378,500		290,057	23.37%
1-05-4015-000 PERS	64,209	307,000		242,791	20.91%
Subtotal (Benefits)	\$ 186,172	\$ 813,500	\$ -	\$ 627,328	22.89%
Total Personnel Expenses	\$ 560,176	\$ 2,483,500	\$ -	\$ 1,881,203	22.56%
<b>OPERATING EXPENSES:</b>					
1-05-4050-000 Staff Travel	\$ 81	\$ 8,000		\$ 7,919	1.01%
1-05-4060-000 Staff Conferences & Seminars	-	9,500		9,500	0.00%
1-05-4120-100 Training - Lab Equipment	-	4,500		4,500	0.00%
1-05-4120-200 Training - SCADA Network	-	9,000			
1-05-4155-000 Contracted Services	14,535	59,000		44,465	24.64%
1-05-4175-000 Permits	4,334	45,000		40,666	9.63%
1-05-4215-100 Natural Gas - Wells & Boosters	42,426	160,000		117,574	26.52%
1-05-4215-200 Natural Gas - WTP	1,873	3,000		1,127	62.42%
1-05-4220-100 Electricity - Wells & Boosters	174,863	1,285,000		1,110,137	13.61%
1-05-4220-200 Electricity - WTP	24,344	125,000		100,656	19.48%
1-05-4230-110 Maint. & Rep. - Office Equipment	147	500		353	29.49%
1-05-4235-110 Maint. & Rep. Operations - Equipment	3,539	15,000		11,461	23.59%
1-05-4235-410 Maint. & Rep. Operations - Shop Bldgs	1,089	6,000		4,911	18.15%
1-05-4235-415 Maint. & Rep. Operations - Facilities	14,683	38,000		23,317	38.64%
1-05-4235-445 Maint. & Rep. Operations - Telemetry	-	2,250		2,250	0.00%
1-05-4235-450 Maint. & Rep. Operations - Hypo Generator	-	10,000		10,000	0.00%
1-05-4236-000 Palmdale Lake Management	1,159	15,000		13,841	7.73%
1-05-4270-300 Telecommunication - Other	675	2,750		2,075	0.00%
1-05-4300-300 Testing - Edison	-	9,000		9,000	9.66%
1-05-6000-000 Waste Disposal	869	22,000		21,131	12.65%
1-05-6200-000 Uniforms	2,784	10,000		7,216	13.07%
1-05-6300-100 Supplies - Misc.	1,307	15,000		13,693	0.00%
1-05-6300-200 Supplies - Hypo Generator	-	6,750		6,750	3.75%
1-05-6300-300 Supplies - Electrical	253	3,500		3,247	13.97%
1-05-6300-400 Supplies - Telemetry	489	7,500		7,011	155.77%
1-05-6300-600 Supplies - Lab	11,683	35,000		23,317	147.66%
1-05-6300-700 Outside Lab Work	51,680	60,000		8,320	0.29%
1-05-6400-000 Tools	174	6,500		6,326	
1-05-6500-000 Chemicals	72,053	485,000		412,947	0.02%
1-05-7000-100 Leases -Equipment	96	3,000		2,904	
Subtotal Operating Expenses	\$ 425,137	\$ 2,460,750	\$ -	\$ 2,026,613	17.28%
Total Departmental Expenses	\$ 985,313	\$ 4,944,250	\$ -	\$ 3,907,816	19.93%



**Palmdale Water District**  
**2013 Finance Budget**  
For the Three Months Ending Sunday, March 31, 2013

	YTD ACTUAL 2013	ORIGINAL BUDGET 2013	ADJUSTMENTS 2013	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-06-4000-000 Salaries	\$ 346,602	\$ 1,482,000		\$ 1,135,398	23.39%
1-06-4000-100 Overtime	9,486	20,000		10,514	47.43%
Subtotal (Salaries)	\$ 356,088	\$ 1,502,000		\$ 1,145,912	23.71%
Employee Benefits					
1-06-4005-000 Payroll Taxes	32,310	115,000.00		351,440	8.42%
1-06-4010-000 Health Insurance	83,765	383,750		198,735	29.65%
1-06-4015-000 PERS	64,681	282,500		601,569	9.71%
Subtotal (Benefits)	\$ 180,756	\$ 666,250	\$ -	\$ 1,151,744	27.13%
Total Personnel Expenses	\$ 536,845	\$ 2,168,250	\$ -	\$ 2,287,141	24.76%
OPERATING EXPENSES:					
1-06-4050-000 Staff Travel	\$ -	\$ 250		250	0.00%
1-06-4060-000 Staff Conferences & Seminars	-	1,000		1,000	0.00%
1-06-4155-300 Contracted Services	1,589	10,000		8,411	15.89%
1-06-4155-100 Contracted Services - Infosend	45,043	205,000		159,957	21.97%
1-06-4165-000 Memberships/Subscriptions	-	500		500	0.00%
1-06-4230-110 Maintenance & Repair - Office Equipment	-	1,000		1,000	0.00%
1-06-4235-440 Maint. & Rep. Operations - Large Meters	45	10,000		9,955	0.45%
1-06-4235-470 Maint. & Rep. Operations - Meter Exchanges	23,480	175,000		151,520	13.42%
1-06-4250-000 General Material & Supplies	2,949	4,000		1,051	73.72%
1-06-4260-000 Business Forms	2,018	10,000		7,982	20.18%
1-06-4270-100 Telecommunication - Office	2,596	30,000		27,404	8.65%
1-06-4270-200 Telecommunication - Cellular Stipend	3,510	17,000		13,490	20.65%
1-06-4270-300 Telecommunication - Cellular	213	3,000		2,787	7.11%
1-06-4300-200 Testing - Large Meter Testing	2,985	21,500		18,515	13.88%
1-06-7000-100 Leases - Equipment	598	3,000		2,402	19.94%
Subtotal Operating Expenses	\$ 85,027	\$ 491,250	\$ -	\$ 406,223	17.31%
Total Departmental Expenses	\$ 621,872	\$ 2,659,500	\$ -	\$ 2,693,364	23.38%

**Palmdale Water District**  
**2013 Water Conservation Budget**  
For the Three Months Ending Sunday, March 31, 2013

YTD ACTUAL 2013	ORIGINAL BUDGET 2013	ADJUSTMENTS 2013	ADJUSTED BUDGET REMAINING	PERCENT USED
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Personnel Budget:

1-07-4000-000 Salaries	\$ 35,323	\$ 153,000	\$ 117,677	23.09%
1-07-4000-100 Overtime	122	1,000	878	12.22%
Subtotal (Salaries)	\$ 35,445	\$ 154,000	\$ 118,555	23.02%

Employee Benefits

1-07-4005-000 Payroll Taxes	3,162	11,750	8,588	26.91%
1-07-4010-000 Health Insurance	5,898	22,750	16,852	25.92%
1-07-4015-000 PERS	6,796	29,250	22,454	23.23%
Subtotal (Benefits)	\$ 15,856	\$ 63,750	\$ -	24.87%

Total Personnel Expenses

\$ 51,301	\$ 217,750	\$ -	\$ 165,571	23.56%
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OPERATING EXPENSES:

1-07-4050-000 Staff Travel	\$ -	\$ 1,000	\$ 1,000	0.00%
1-07-4060-000 Staff Conferences & Seminars	598	1,000	402	59.80%
1-07-4190-300 Public Relations - Landscape Workshop/Training	-	1,000	1,000	0.00%
1-07-4190-400 Public Relations - Contests	-	1,000	1,000	0.00%
1-07-4190-500 Public Relations - Education Programs	740	5,000	4,260	14.79%
1-07-4190-700 Public Relations -General Media	-	3,000	3,000	0.00%
1-07-4190-900 Public Relations - Other	180	5,000		
1-07-6300-100 Supplies - Misc.	143	5,000	4,857	2.86%
Subtotal Operating Expenses	\$ 1,661	\$ 22,000	\$ -	7.55%

Total Departmental Expenses

\$ 52,962	\$ 239,750	\$ -	\$ 181,090	22.09%
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**Palmdale Water District**  
**2013 Human Resources Budget**  
For the Three Months Ending Sunday, March 31, 2013

	YTD ACTUAL 2013	ORIGINAL BUDGET 2013	ADJUSTMENTS 2013	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-08-4000-000 Salaries	\$ 20,948	\$ 84,000		\$ 63,052	24.94%
Employee Benefits					
1-08-4005-000 Payroll Taxes	1,603	6,500		4,897	24.65%
1-08-4010-000 Health Insurance	-	18,000		18,000	0.00%
1-08-4015-000 PERS	-	16,000		16,000	0.00%
Subtotal (Benefits)	\$ 1,603	\$ 40,500	\$ -	\$ 38,897	3.96%
Total Personnel Expenses	\$ 22,551	\$ 124,500	\$ -	\$ 101,949	18.11%
OPERATING EXPENSES:					
1-08-4050-000 Staff Travel	\$ -	\$ 500		\$ 500	0.00%
1-08-4060-000 Staff Conferences & Seminars	-	500		500	0.00%
1-08-4095-000 Employee Recruitment	441	3,000		2,560	14.68%
1-08-4100-000 Employee Retention	65	1,500		1,435	4.33%
1-08-4105-000 Employee Relations	3,121	3,500		379	89.18%
1-08-4110-000 Consultants	-	1,000		1,000	0.00%
1-08-4120-100 Training-Safety Consultants	200	38,000		37,800	0.53%
1-08-4121-000 Safety Program	-	1,000		1,000	0.00%
1-08-4165-000 Membership/Subscriptions	449	1,600		1,151	28.06%
1-08-4165-100 HR/Safety Publications	-	1,000		1,000	0.00%
1-08-6300-500 Supplies - Safety	942	33,500		32,558	2.81%
Subtotal Operating Expenses	\$ 5,218	\$ 85,100	\$ -	\$ 79,882	6.13%
Total Departmental Expenses	\$ 27,769	\$ 209,600	\$ -	\$ 181,831	13.25%

**Palmdale Water District**  
**2013 Information Technology Budget**  
For the Three Months Ending Sunday, March 31, 2013

	YTD ACTUAL 2013	ORIGINAL BUDGET 2013	ADJUSTMENTS 2013	ADJUSTED BUDGET REMAINING	PERCENT USED
<b>Personnel Budget:</b>					
1-09-4000-000 Salaries	\$ 48,625	\$ 204,000		\$ 155,375	23.84%
1-09-4000-100 Overtime	1,384	2,500		1,116	55.36%
Subtotal (Salaries)	\$ 50,009	\$ 206,500		\$ 156,491	24.22%
<b>Employee Benefits</b>					
1-09-4005-000 Payroll Taxes	4,455	16,000		11,545	27.84%
1-09-4010-000 Health Insurance	10,406	41,250		30,844	25.23%
1-09-4015-000 PERS	9,064	39,250		30,186	23.09%
Subtotal (Benefits)	\$ 23,925	\$ 96,500	\$ -	\$ 72,575	24.79%
Total Personnel Expenses	\$ 73,934	\$ 303,000	\$ -	\$ 227,950	24.40%
<b>OPERATING EXPENSES:</b>					
1-09-4050-000 Staff Travel	\$ 68	\$ 3,000		2,932	2.28%
1-09-4060-000 Staff Conferences & Seminars	10,999	15,000		4,001	73.33%
1-09-4155-300 Contracted Services - Computer Vendors	29,798	108,000		78,202	27.59%
1-09-4165-000 Memberships/Subscriptions	-	500		500	0.00%
1-09-8000-100 Computer Equipment - Computers	-	45,000		45,000	0.00%
1-09-8000-200 Computer Equipment - Laptops	-	10,000		10,000	0.00%
1-09-8000-300 Computer Equipment - Monitors	-	2,000		2,000	0.00%
1-09-8000-400 Computer Equipment - Printers	-	2,500		2,500	0.00%
1-09-8000-500 Computer Equipment - Toner Cartridges	304	3,000		2,696	10.14%
1-09-8000-600 Computer Equipment - Other	110	35,000		34,890	0.31%
1-09-8100-100 Computer Software - Maint. and Support	5,376	70,000		64,624	7.68%
1-09-8100-140 Computer Software - Starnik	23,700	86,000			
1-09-8100-150 Computer Software - Cogsdale Maint and Support	26,790	30,000		3,210	89.30%
1-09-8100-200 Computer Software - Software and Upgrades	1,186	15,000		13,814	7.90%
Subtotal Operating Expenses	\$ 98,331	\$ 425,000	\$ -	\$ 264,369	23.14%
Total Departmental Expenses	\$ 172,265	\$ 728,000	\$ -	\$ 492,319	23.66%



# Engineering Department Projected Payout Schedule May - 2013

## AGENDA ITEM NO. 4.5

Project Title	2013 Budget	Budget No.	Payee	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
Litterock Dam Sediment Removal	\$ 270,000	NCP02	Aspen	\$ 1,874		\$ 8,955	\$ 27,645	\$ 2,500	\$ 2,500						
Acquisition of Tax Defaulted Property	\$ 18,000	NCC03	LA County					\$ 18,000				\$ 12,000			
Annual Tank Maint. (Year 1 of 5)	\$ 315,000	RCP04	TBD							\$ 315,000					
Spec. No. 0902 - Ave. Q-3, Division, Sumac	\$ 125,000	RCP03	BV Const.	\$ 192,560		\$ 42,713	\$ 76,000	\$ 47,254							
3600' Hydro-Pneumatic Tank Replacement	\$ 80,000	N/A	Superior Tank					\$ 79,000							
2012 Redistricting	\$ 10,000	PL01	NDC			\$ 8,500									
Water Supply Fee Policy	\$ 25,000	PL06	TBD					\$ 5,000	\$ 15,000	\$ 5,000					
Total Projected Payout:				\$ 194,434	\$ -	\$ 60,168	\$ 103,645	\$ 151,754	\$ 17,500	\$ 320,000	\$ -	\$ 12,000	\$ -	\$ -	\$ -
Water Quality Fund	2013 Budget	Budget No.	Payee	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12
2013 Granular Activated Carbon Supply	\$ 1,388,000	N/A	Calgon Siemens Prominent TBD					\$ 217,000	\$ 217,000	\$ 217,000	\$ 218,000	\$ 217,000			
2013 Change-Outs								\$ 23,000	\$ 54,000	\$ 13,000					
2013 Change-Out								\$ 10,000	\$ 40,000	\$ 20,000					
GAC @ Underground Booster Station - Vessel															
GAC @ Underground Booster Station - Misc.															
Total Water Quality Projected Payout:				\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 311,000	\$ 250,000	\$ 218,000	\$ 217,000	\$ -	\$ -	\$ -

Approved for Payment