



PALMDALE WATER DISTRICT

2029 East Avenue Q • Palmdale, California 93550 •

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Board of Directors

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Division 4

VINCENT DINO

Division 5

ALESHIRE & WYNDER LLP
Attorneys



October 2, 2014

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

Monday, October 6, 2014

10:30 a.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 September 3, 2014.
- 4.2) Discussion and overview of Cash Flow Statement and Current Cash Balances as of August 31, 2014. (Financial Advisor Egan)
- 4.3) Discussion and overview of Financial Statements, Revenue, and Expense and Departmental Budget Reports for August 31, 2014. (Finance Manager Williams)
- 4.4) Discussion and overview of committed contracts issued and water revenue bond projects. (Assistant General Manager Knudson)
- 4.5) Discussion of a Level Pay Plan. (Finance Manager Williams)
- 4.6) Discussion on the procedure to refund/credit customers who paid for the downsizing of their meters in 2014 under Article 8.06(a) of the District's Rules and Regulations. (General Manager LaMoreaux)
- 5) Information items.
 - 5.1) Status of 2015 budget. (Finance Manager Williams)
 - 5.2) Comparison of fees and charges for similar-sized water districts. (Finance Manager Williams)
 - 5.3) Other.
- 6) Board members' requests for future agenda items.
- 7) Adjournment.



MATTHEW R. KNUDSON,
Assistant General Manager

DDL/MRK/dd

**PALMDALE
WATER DISTRICT
BOARD MEMORANDUM**

DATE: September 26, 2014 **October 6, 2014**
TO: FINANCE COMMITTEE **Committee Meeting**
FROM: Mr. Bob Egan, Financial Advisor
RE: ***AGENDA ITEM NO. 4.2 – DISCUSSION AND OVERVIEW OF CASH
FLOW STATEMENT AND CURRENT CASH BALANCES AS OF
AUGUST 31, 2014***

Attached is the Investment Funds Report and current cash balance as of August 31, 2014. The reports will be reviewed in detail at the Finance Committee meeting.

PALMDALE WATER DISTRICT
INVESTMENT FUNDS REPORT

		August 31, 2014			August-14	July-14
	DESCR					
CASH						
0-0103	Citizens/US Bank - Checking				423,750.63	214,505.21
0-0104	Citizens- Merchant				98,549.62	72,125.64
				Bank cash	522,300.25	286,630.85
0-0119	PETTY CASH				300.00	300.00
0-0120	CASH ON HAND				3,400.00	3,400.00
	TOTAL CASH				526,000.25	290,330.85
INVESTMENTS						
0-0110	UBS ACCOUNT SS 11469 GG					
	UBS RMA Government Portfolio				5,580,436.39	5,410,192.23
	UBS Bank USA Dep acct				250,000.00	250,000.00
	Accrued interest				792.97	507.47
					5,831,229.36	5,660,699.70
	CD'S	Due	Rate	Face Value		
	1 Homestreet Bk WA	12/08/14	2.00	240,000	239,844.00	239,791.20
	2 Discover Bk DE	12/11/14	0.25	240,000	239,870.40	239,824.80
	3 Bk of China NY US	12/11/14	0.25	240,000	239,870.40	239,824.80
	4 Berkshire Bk MA	12/12/14	0.25	240,000	239,805.60	239,738.40
	5 First B & T IL	12/15/14	0.15	240,000	239,832.00	239,774.40
	6 1st Niagra Bk NY	12/15/14	0.25	240,000	239,865.60	239,817.60
	7 Comenity Bk DE	12/18/14	0.30	200,000	199,626.00	199,624.00
	8 Peoples United CT	12/18/14	0.25	120,000	119,931.60	119,906.40
	9 Citizens Bk PA	12/18/14	0.30	240,000	239,896.80	239,856.00
				2,000,000	1,998,542.40	1,998,157.60
				Total acct	7,829,771.76	7,658,857.30
0-1110	UBS ACCOUNT SS 11475 GG					
	UBS Bank USA Dep acct				250,000.00	250,000.00
	UBS RMA Government Portfolio				210,373.88	210,361.87
				Total acct	460,373.88	460,361.87
0-0115	LAIF					
				Total acct	11,725.92	11,725.92
0-0111	UBS ACCOUNT SS 11432 GG					
	UBS Bank USA Dep acct				85,919.46	85,915.96
	UBS RMA Government Portfolio				0.00	0.00
	Accrued interest				10,627.82	7,598.22
US GOVERNMENT SECURITIES:						
	ISSUE DATE	ISSUER	EXPIR DATE	RATE	PAR	MARKET VALUE
		FNMA	10/26/15	1.625	500,000	507,910.00
		FFCB	06/02/16	0.375	1,000,000	997,400.00
		FNMA	07/17/17	1.2	500,000	500,435.00
		FHLB	12/28/17	0.95	500,000	494,980.00
					2,500,000	2,500,725.00
	CD'S	Due	Rate	Face Value		
	1 Bank of Baroda	11/12/14	0.45	240,000	240,000.00	240,000.00
	2 GE Capital Bank	05/01/15	0.60	64,000	64,032.64	64,023.68
	3 Ally Bank	05/06/15	0.60	240,000	240,117.60	240,081.60
	4 Sallie Mae Bank	11/06/15	0.85	240,000	240,453.60	240,436.80
	5 Goldman Sachs Bk	11/07/16	1.00	240,000	240,573.60	240,398.40
	6 CIT Bank	11/06/17	1.60	240,000	240,244.80	240,242.40
	7 BMW Bank	11/15/18	2.00	240,000	241,968.00	241,651.20
	8					
				1,504,000	1,507,390.24	1,506,834
				TOTAL MANAGED ACCOUNT	4,104,662.52	4,098,863.26
	TOTAL INVESTMENTS				12,406,534.08	12,229,808.35
	UBS ACCOUNT SS 24016		UBS USA		250,000.00	250,000.00
	Rate Stabilization Fund		UBS AG		230,145.26	230,125.46
					480,145.26	480,125.46
	GRAND TOTAL CASH AND INVESTMENTS				13,412,679.59	13,000,264.66
	Summary:					
	Checking	526,000		Incr (Decr)	412,414.93	
	UBS MM	8,290,146				
	LAIF	11,726				
	UBS Investment	4,104,663				
	Rate Stab fund	480,145		BNY Mellon		
	Total	13,412,680		Construction	5,988,455.49	6,257,721.59

09/03/14	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	
	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Water Sales	1,649,955	1,630,351	1,685,802	1,701,439	1,914,996	2,081,078	2,314,930	2,355,478	2,455,000	2,288,000	2,076,000	1,766,000	23,919,028
	1,649,955	1,630,351	1,685,802	1,701,439	1,914,996	2,081,078	2,314,930	2,355,478	2,455,000	2,288,000	2,076,000	1,766,000	
Beginning Balance	12,223,261	12,094,245	12,669,343	10,569,481	12,638,008	13,351,585	13,193,464	13,000,265	13,412,680	9,925,155	8,929,632	8,754,435	
Water Receipts	1,955,377	1,805,677	1,780,736	1,691,040	1,777,997	2,046,064	2,312,079	2,273,386	2,455,000	2,288,000	2,076,000	1,766,000	24,227,356
Other							278,100					0	278,100
Total Operating Revenue	1,955,377	1,805,677	1,780,736	1,691,040	1,777,997	2,046,064	2,590,179	2,273,386	2,455,000	2,288,000	2,076,000	1,766,000	
Operating Expenses:													
Total Operating Expenses excl GAC	2,060,493	1,411,384	1,720,101	1,345,880	1,547,374	1,502,338	2,169,377	1,831,058	2,196,000	2,196,000	1,830,000	1,708,000	21,518,005
													2,401,023
Non-Operating Revenue Expenses:													
Assessments, net	636,921	291,389	7,906	1,958,367	720,021	7,737	80,205	170,055			237,000	2,647,000	6,756,602
Special Avek CIF Payment													0
Interest	3,782	3,457	3,899	3,224	3,195	3,676	3,967	3,699	2,083	2,083	2,083	2,083	37,232
Mkt adj	10,554	1,203	(4,828)	6,915	2,763	(6,882)	(1,425)	3,151					11,451
Grant Re-imbursement													0
Capital Improvement Fees		2,538				0							2,538
													0
DWR Refund/(payment)					133,539								133,539
Other /Palmdale Redevel Agency	10,079	52,154	16,438	10,677	298,812	12,623	14,145	14,145	15,000	15,000	15,000	15,000	489,074
Total Non-Operating Revenues	661,336	350,742	23,415	1,979,183	1,158,329	17,154	96,893	191,050	17,083	17,083	254,083	2,664,083	7,430,435
Capital Expenditures	(106,595)	(13,862)	(321,802)	(119,918)	(533,132)	(104,335)	(61,504)	(79,180)	(717,188)	(630,598)	(241,273)	(92,122)	(3,021,510)
GAC									(600,000)	(340,000)	(300,000)		(1,240,000)
SWP Capitalized	(578,181)	(118,142)	(142,503)	(118,142)	(118,141)	(118,140)	(578,178)	(118,140)	(146,976)	(118,140)	(118,140)	(118,139)	(2,390,962)
Prepaid Insurance (paid) refunded			(67,580)				(36,620)		(197,480)				(301,680)
Bond Payments Interest			(1,126,124)						(1,118,296)				(2,244,420)
Principal			(504,974)						(967,800)				(1,472,774)
System Work for AVEK													0
Butte payments						(492,805)						(507,000)	(999,805)
Capital leases	(460)	(37,933)	(20,929)	(17,756)	(24,103)	(3,720)	(34,592)	(23,643)	(15,868)	(15,868)	(15,868)	(15,868)	(226,608)
Legal adjudication fees													0
Total Cash Ending Balance	12,094,245	12,669,343	10,569,481	12,638,008	13,351,585	13,193,464	13,000,265	13,412,680	9,925,155	8,929,632	8,754,435	10,743,389	(11,897,759)
											Budget	10,756,000	(2,066,300)
											diff	(12,611)	

PALMDALE WATER DISTRICT BOARD MEMORANDUM

DATE: September 25, 2014
TO: Finance Committee
FROM: Michael Williams, Finance Manager/CFO
VIA: Mr. Dennis LaMoreaux, General Manager
RE: ***AGENDA ITEM 4.3 – DISCUSSION AND OVERVIEW OF FINANCIAL STATEMENTS, REVENUE AND EXPENSE, AND DEPARTMENTAL BUDGET REPORTS FOR AUGUST 31, 2014***

Discussion:

Presented here are the Balance Sheet and Profit/Loss Statement for the period ending August 31, 2014. 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 August, 2014.

This is the eighth month of the District's Budget Year 2014. The target percentage is 66%. Revenues ideally are at or above, and expenditures ideally are below.

Balance Sheet:

- Page 1 is our balance sheet on August 31, 2014.
- There is no significant change but will note that total assets have increased by approximately \$193K and total liabilities and equity by the same amount.

Profit/Loss Statement:

- Page 3 is our profit/loss statement on August 31, 2014.
- Operating revenue is at 63% of budget. That is a little below the target of 66%.
- Water Sales are at 60% of budget. This is due to reduced consumption.
- Cash operating expense is at 60% of budget. The reduction is due primarily to reduced water purchases.
- There are a couple departments that continue to be over the respective target which have been discussed in the past.

Year-To-Year Comparison P&L:

- Page 7 is our comparison of August, 2013 to August, 2014.
- Total operating revenue is down \$75K, or 3%. This is due to reduced consumption for the month.
- Operating expenditures are up by \$50K, or 3%.
- Page 8 is a graphic presentation of the water consumption comparison. Units billed in acre feet were down by 112, or 5%. Total revenue per unit sold is up \$0.05, or 2%, total revenue per connection is down \$1.99, or 2%, and units billed per connection is down 2, or 5.5%.

Revenue Analysis Year-To-Date:

- Page 9 is our comparison of revenue, year-to-date.
- Operating revenue through August, 2014 is down \$264K.
- Retail water sales from all areas are down by \$26K from last year. That's shown by the combined green highlighted area. Water sales alone are down \$143K YTD.
- Total revenue is down \$332K. This is a little misleading due to how the assessments were being booked, and in August last year, there was a County year-end adjustment.
- Operating revenue through August, 2014 is at 63% of budget; last year we were at 68% of budget.

Expense Analysis Year-To-Date:

- Page 11 is our comparison of expense, year-to-date.
- Cash Operating Expenses through August, 2014 are up by \$1.06MM, or 7%, compared to 2013 due to plant expenditures and the Wood settlement payment.
- Total Expenses are up \$731K, or 3%, as a result of the offsets of non-cash operating expenses.

Departments:

- Pages 14 through 22 are detailed budgets of each department.

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.

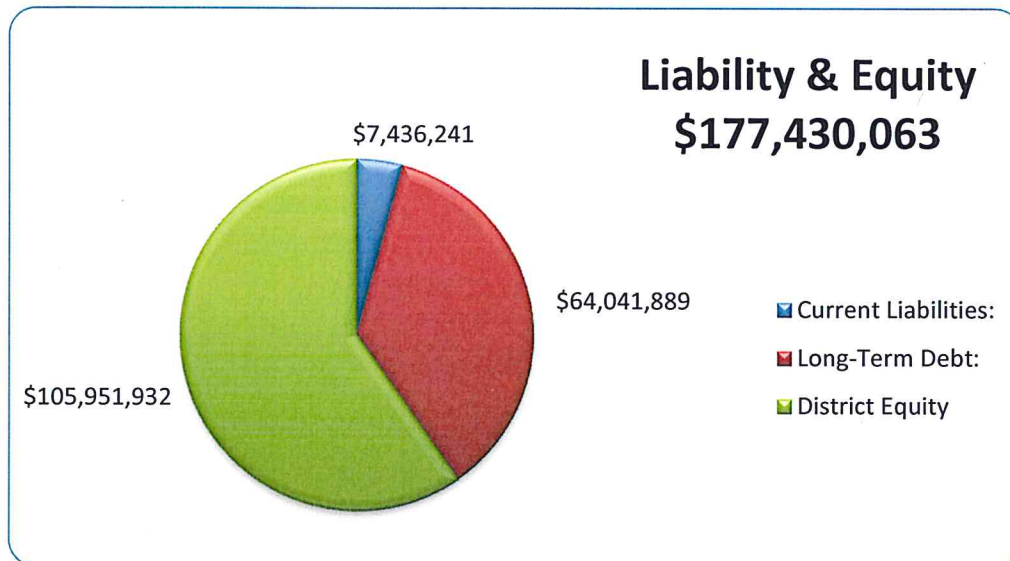
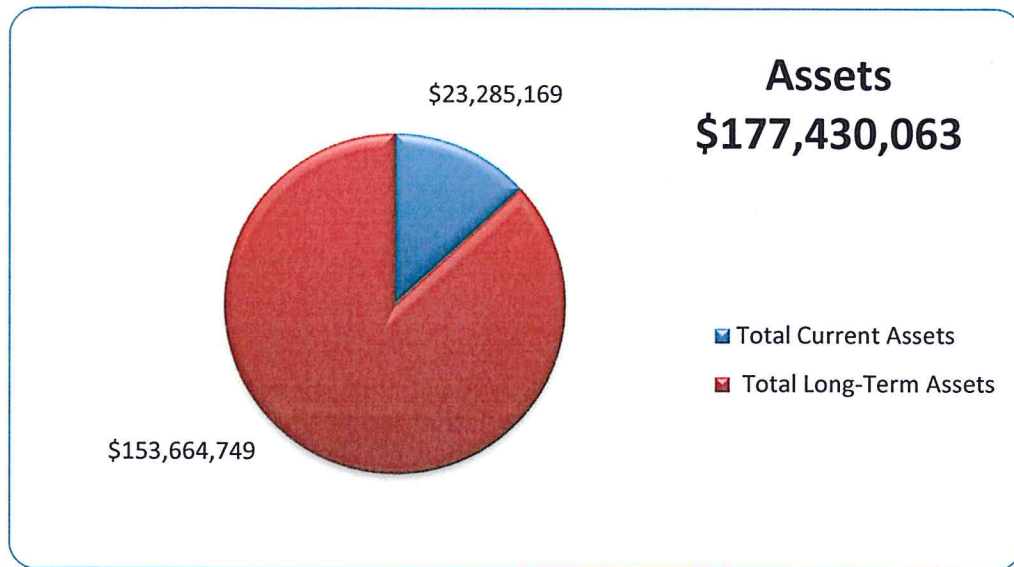
Service Cost Construction: The value of material, parts & supplies from inventory used to construct, repair and maintain our asset infrastructure.

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

Palmdale Water District
Balance Sheet Report
For the Eight Months Ending 8/31/2014

	<u>August 2014</u>	<u>July 2014</u>
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 526,000	\$ 290,331
Investments	12,406,534	12,229,808
2013A Bonds - Project Funds	5,988,455	6,257,722
	<u>\$ 18,920,990</u>	<u>\$ 18,777,861</u>
Receivables:		
Accounts Receivables - Water Sales	\$ 2,157,958	\$ 2,048,570
Accounts Receivables - Miscellaneous	52,979	46,269
Allowance for Uncollected Accounts	(214,349)	(214,349)
	<u>\$ 1,996,588</u>	<u>\$ 1,880,490</u>
Interest Receivable	\$ -	\$ -
Assessments Receivables	1,318,979	1,489,034
Meters, Materials and Supplies	764,567	718,777
Prepaid Expenses	284,046	108,824
Total Current Assets	<u>\$ 23,285,169</u>	<u>\$ 22,974,986</u>
Long-Term Assets:		
Property, Plant, and Equipment, net	\$ 113,598,450	\$ 113,673,456
Participation Rights in State Water Project, net	39,833,747	39,875,117
2013A Bonds - Insurance & Surety Bond	232,552	233,218
	<u>\$ 153,664,749</u>	<u>\$ 153,781,791</u>
Restricted Cash:		
Rate Stabilization Fund	480,145	480,125
Total Long-Term Assets & Restricted Cash	<u>\$ 154,144,894</u>	<u>\$ 154,261,917</u>
Total Assets	<u>\$ 177,430,063</u>	<u>\$ 177,236,903</u>
LIABILITIES AND DISTRICT EQUITY		
Current Liabilities:		
Current Interest Installment of Long-term Debt	\$ 931,888	\$ 745,506
Current Principal Installment of Long-term Debt	1,137,998	1,137,998
Accounts Payable and Accrued Expenses	5,738,957	5,327,095
Deferred Assessments	(372,602)	(202,547)
Total Current Liabilities	<u>\$ 7,436,241</u>	<u>\$ 7,008,052</u>
Long-Term Debt:		
Pension-Related Debt	\$ 1,084,487	\$ 1,084,487
OPEB Liability	8,671,308	8,522,408
2013A Water Revenue Bonds	43,940,476	43,942,726
2012 - Certificates of Participation	10,049,345	10,042,547
2011 - Capital Lease Payable	296,274	296,274
Total Long-Term Liabilities	<u>\$ 64,041,889</u>	<u>\$ 63,888,443</u>
Total Liabilities	<u>\$ 71,478,131</u>	<u>\$ 70,896,495</u>
District Equity		
Revenue from Operations	\$ (2,720,237)	\$ (2,331,761)
Retained Earnings	108,672,169	108,672,169
Total Liabilities and District Equity	<u>\$ 177,430,063</u>	<u>\$ 177,236,903</u>

BALANCE SHEET AS OF AUGUST 31, 2014



Palmdale Water District
Consolidated Profit and Loss Statement
For the Eight Months Ending 8/31/2014

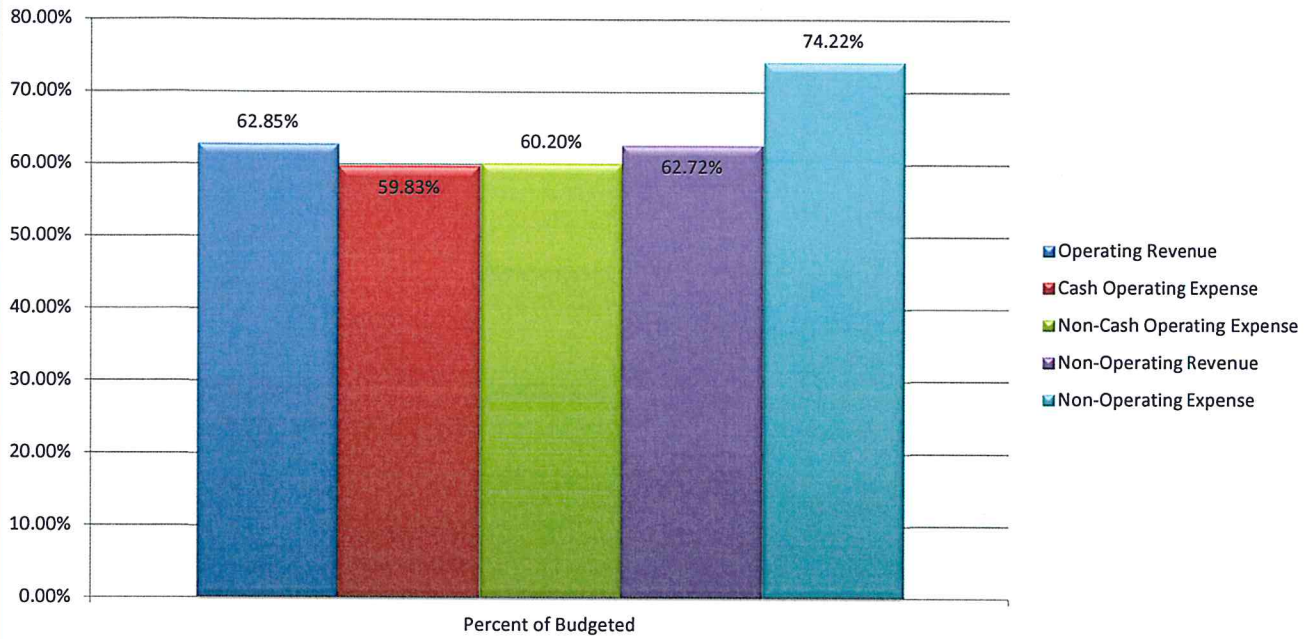
	Thru July	August	Year-to-Date	Adjustments	Adjusted Budget	% of Budget
Operating Revenue:						
Wholesale Water	\$ 82,193	\$ 44,126	\$ 126,319		\$ 225,000	56.14%
Water Sales	4,388,871	1,012,600	5,401,471		9,053,000	59.66%
Meter Fees	6,580,152	948,925	7,529,078		11,255,000	66.90%
Water Quality Fees	859,330	183,347	1,042,677		1,638,000	63.66%
Elevation Fees	260,668	57,345	318,013		525,000	60.57%
Other	807,003	109,135	916,138		1,700,000	53.89%
Total Operating Revenue	\$ 12,978,217	\$ 2,355,478	\$ 15,333,696	\$ -	\$ 24,396,000	62.85%
Cash Operating Expenses:						
Directors	\$ 83,650	\$ 9,839	\$ 93,489		\$ 114,500	81.65%
Administration*	2,131,059	148,059	2,279,118	(40,000)	3,450,000	66.06%
Engineering	630,736	77,449	708,185		1,079,800	65.58%
Facilities	1,788,623	260,467	2,049,091		3,408,500	60.12%
Operations	3,157,802	589,081	3,746,883		5,453,500	68.71%
Finance	1,821,159	229,638	2,050,797		2,968,750	69.08%
Water Conservation	78,861	12,307	91,168		270,000	33.77%
Human Resources*	135,463	18,810	154,274	40,000	255,300	60.43%
Information Technology	470,968	42,170	513,138		828,600	61.93%
Water Purchases	1,437,323	34,361	1,471,684		2,400,000	61.32%
Water Purchases-Prior Year OAP	683	-	683		250,000	0.27%
Water Recovery	(399,654)	-	(399,654)		(100,000)	399.65%
Plant Expenditures	1,326,550	58,932	1,385,482		2,143,500	64.64%
GAC Filter Media Replacement	9,171	301,055	310,226		1,638,000	18.94%
Total Cash Operating Expenses	\$ 12,672,395	\$ 1,782,169	\$ 14,454,565	\$ -	\$ 24,160,450	59.83%
Non-Cash Operating Expenses:						
Depreciation	\$ 4,316,458	\$ 547,770	\$ 4,864,227		\$ 7,350,000	66.18%
OPEB Accrual Expense	1,168,124	166,875	1,334,999		2,000,000	66.75%
Bad Debts	24,776	49	24,825		100,000	24.83%
Service Costs Construction	(131,285)	7,136	(124,150)		125,000	-99.32%
Capitalized Construction	(763,718)	(174,092)	(937,810)		(1,000,000)	93.78%
Total Non-Cash Operating Expenses	\$ 4,614,355	\$ 547,738	\$ 5,162,092	\$ -	\$ 8,575,000	60.20%
Net Operating Profit/(Loss)	\$ (4,308,533)	\$ 25,571	\$ (4,282,961)	\$ -	\$ (8,339,450)	51.36%
Non-Operating Revenues:						
Assessments (Debt Service)	\$ 2,813,181	\$ 92,446	\$ 2,905,627		\$ 4,400,000	66.04%
Assessments (1%)	1,137,490	77,609	1,215,099		1,800,000	67.51%
DWR Fixed Charge Recovery	133,539	-	133,539		100,000	133.54%
Interest	33,493	6,850	40,343		25,000	161.37%
Capital Improvement Fees	9,889	-	9,889		150,000	6.59%
State Grants	-	-	-		485,000	0.00%
Other	166,805	10,342	177,147		185,000	95.76%
Total Non-Operating Revenues	\$ 4,294,397	\$ 187,247	\$ 4,481,644	\$ -	\$ 7,145,000	62.72%
Non-Operating Expenses:						
Interest on Long-Term Debt	\$ 1,359,374	\$ 191,596	\$ 1,550,970		\$ 2,111,000	73.47%
Amortization of SWP	1,116,570	159,510	1,276,080		1,679,000	76.00%
Water Conservation Programs	66,128	25,742	91,870		143,000	64.24%
Total Non-Operating Expenses	\$ 2,542,072	\$ 376,848	\$ 2,918,920	\$ -	\$ 3,933,000	74.22%
Net Earnings	\$ (2,556,208)	\$ (164,029)	\$ (2,720,237)	\$ -	\$ (5,127,450)	53.05%

* Budget adjustments by General Manager per Appendix A

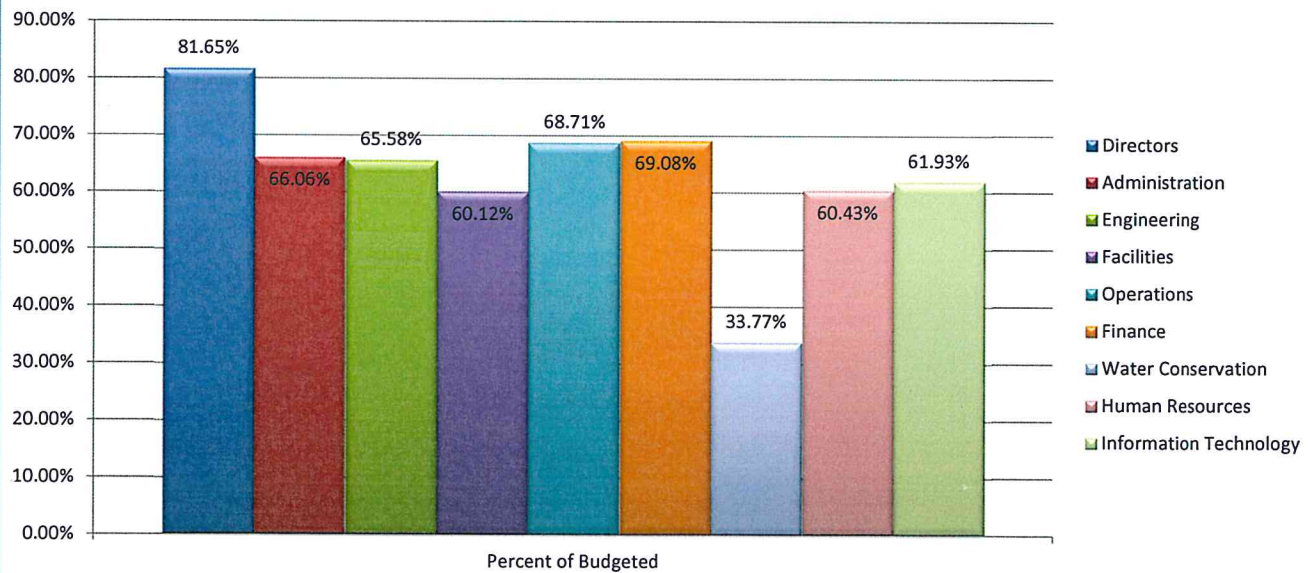
OTHER OPERATING REVENUE

Account Setup Charge(\$25)	\$2,875.00
Account Setup Charge/CC (\$35)	\$2,065.00
After Hours Service Call	\$80.00
Construction Meter Install(\$250)	\$500.00
Credit Check(\$10)	\$40.00
Customer Request Turn On/Off(\$15)	\$45.00
Door Tag Fee(\$20)	\$46,560.00
Lock Broken or Missing(\$15)	\$105.00
Miscellaneous Charge	\$66.63
Monthly Service Charge	\$27.51
Pulled Meter Service Charge(\$60)	\$300.00
Repair Angle Stop After Hours(\$600.00)	\$1,200.00
Repair Angle Stop(\$440.00)	\$440.00
Shut-Off Charge(\$30)	\$3,810.00
Shut-Off Processing Fee(\$20)	\$120.00
Standard Trip Charge(\$15)	\$285.00
Late Fees	\$50,770.00
NSF Fee	\$1,025.00
	<u>\$110,314.14</u>

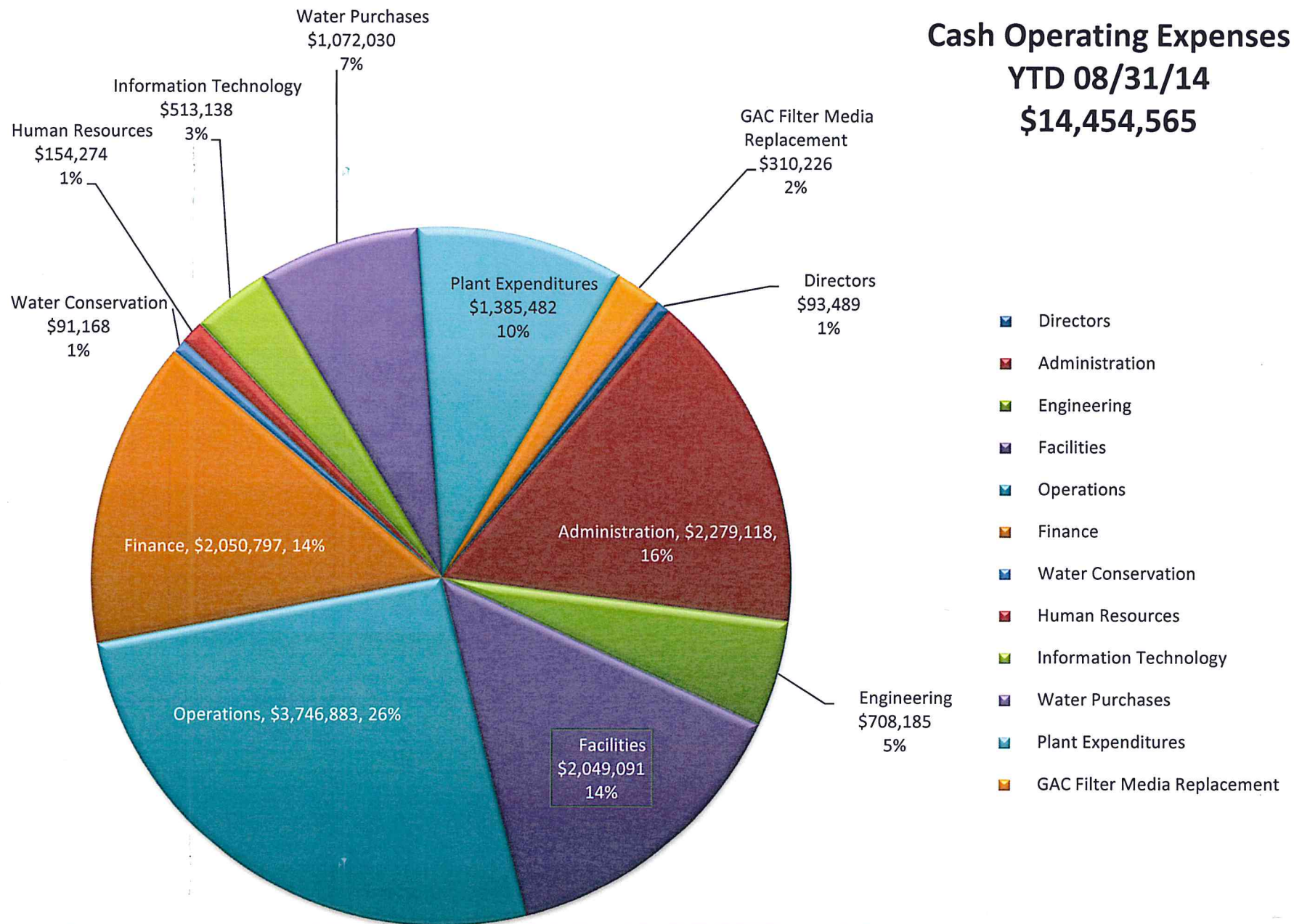
P & L BUDGET vs. ACTUAL



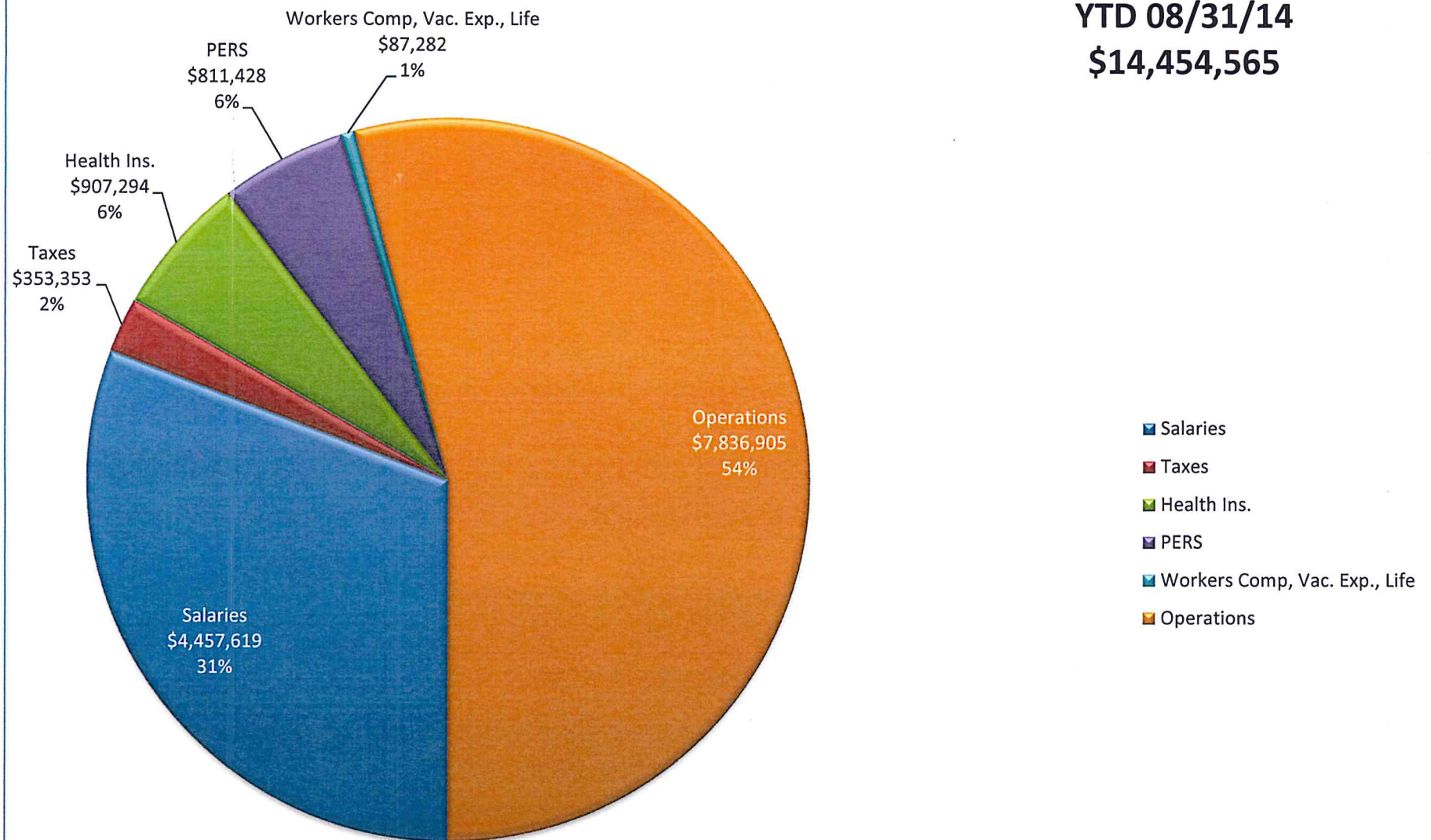
DEPARTMENTAL - BUDGET vs. ACTUAL



Cash Operating Expenses YTD 08/31/14 \$14,454,565



Personnel to Operations Exp
YTD 08/31/14
\$14,454,565

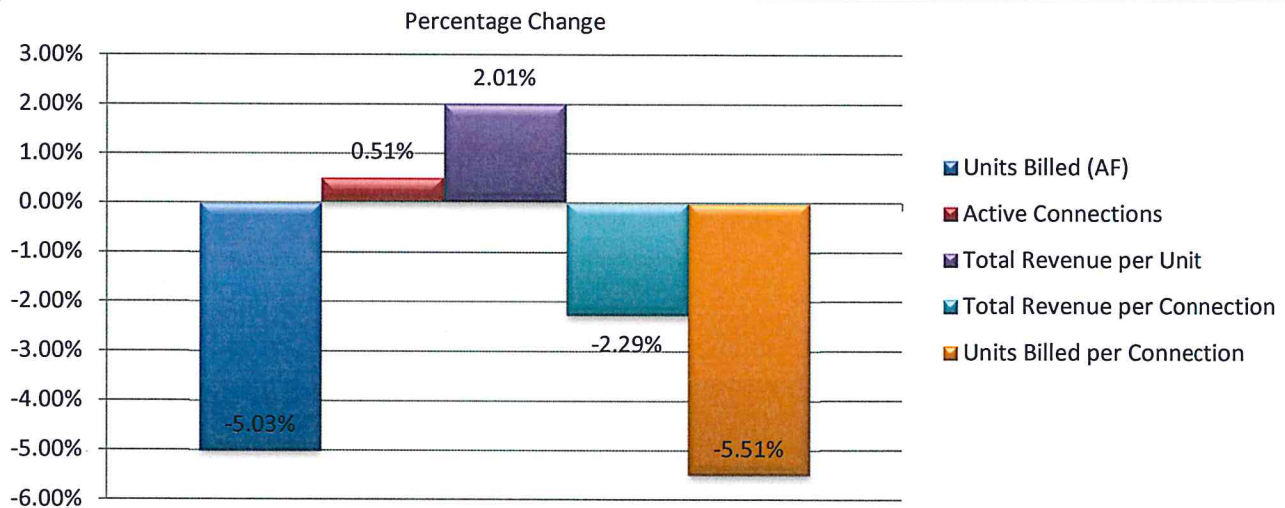
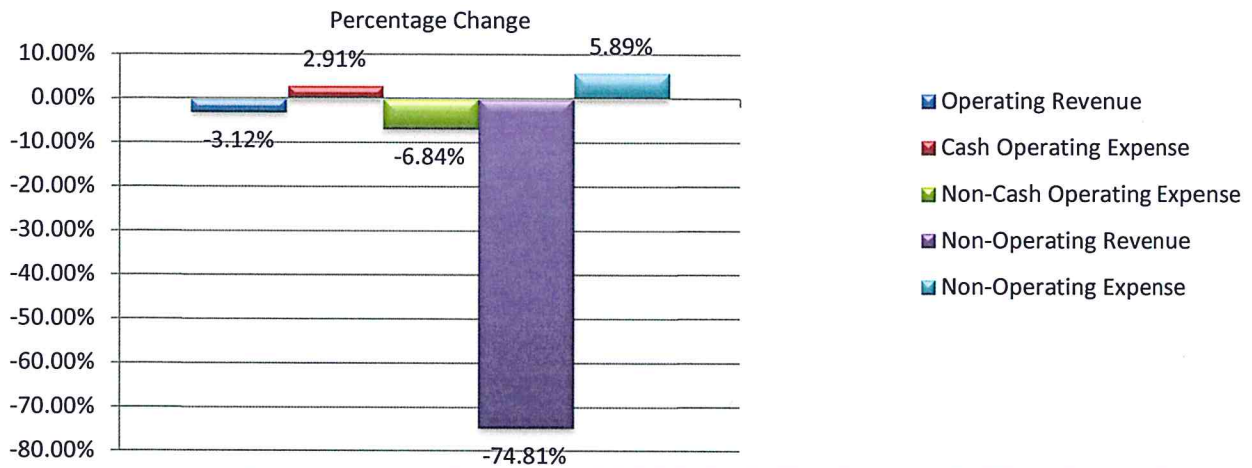


Palmdale Water District
Profit and Loss Statement
Year-To-Year Comparison - August

	2013 August	2014 August	Change	% Change		Consumption Comparison	
					Units Billed	2013	2014
Operating Revenue:						973,462	924,520
Wholesale Water	\$ 28,325	\$ 44,126	\$ 15,801	55.78%	Active	26,324	26,458
Water Sales	1,077,294	1,012,600	(64,694)	-6.01%	Vacant	1,020	911
Meter Fees	920,383	948,925	28,542	3.10%			
Water Quality Fees	193,983	183,347	(10,636)	-5.48%			
Elevation Fees	67,381	57,345	(10,035)	-14.89%	Rev/unit	\$ 2.50	\$ 2.55
Other	143,962	109,135	(34,826)	-24.19%	Rev/con	\$ 86.89	\$ 84.90
Total Operating Revenue	\$ 2,431,328	\$ 2,355,478	\$ (75,849)	-3.12%	Unit/con	36.98	34.94
Cash Operating Expenses:							
Directors	\$ 7,147	\$ 9,839	\$ 2,692	37.67%			
Administration	109,342	148,059	38,717	35.41%			
Engineering	101,463	77,449	(24,014)	-23.67%			
Facilities	239,671	260,467	20,797	8.68%			
Operations	549,488	589,081	39,594	7.21%			
Finance	272,518	229,638	(42,879)	-15.73%			
Water Conservation	19,409	12,307	(7,102)	-36.59%			
Human Resources	14,569	18,810	4,241	29.11%			
Information Technology	42,648	42,170	(478)	-1.12%			
Water Purchases	358,232	34,361	(323,871)	-90.41%			
Water Purchases-Prior Year OAP	-	-	-				
Water Recovery	(66,826)	-	66,826	-100.00%			
Plant Expenditures	84,171	58,932	(25,239)	-29.99%			
GAC Filter Media Replacement	-	301,055	301,055				
Total Cash Operating Expenses	\$ 1,731,830	\$ 1,782,169	\$ 50,339	2.91%			
Non-Cash Operating Expenses:							
Depreciation	\$ 580,701	\$ 547,770	\$ (32,931)	-5.67%			
OPEB Accrual Expense	165,223	166,875	1,652	1.00%			
Bad Debts	-	49	49				
Service Costs Construction	31,589	7,136	(24,453)	-77.41%			
Capitalized Construction	(189,580)	(174,092)	15,488	-8.17%			
Total Non-Cash Operating Expenses	\$ 587,932	\$ 547,738	\$ (40,194)	-6.84%			
Net Operating Profit/(Loss)	\$ 111,565	\$ 25,571	\$ (85,994)	-77.08%			
Non-Operating Revenues:							
Assessments (Debt Service)	\$ 510,620	\$ 92,446	\$ (418,174)	-81.90%			
Assessments (1%)	213,820	77,609	(136,211)	-63.70%			
DWR Fixed Charge Recovery	-	-	-				
Interest	(6,584)	6,850	13,433	-204.04%			
Capital Improvement Fees	22,053	-	(22,053)	-100.00%			
State Grants	-	-	-				
Other	3,489	10,342	6,853	196.43%			
Total Non-Operating Revenues	\$ 743,398	\$ 187,247	\$ (556,151)	-74.81%			
Non-Operating Expenses:							
Interest on Long-Term Debt	\$ 201,329	\$ 191,596	\$ (9,733)	-4.83%			
Amortization of SWP	144,745	159,510	14,765	10.20%			
Water Conservation Programs	9,820	25,742	15,922	162.14%			
Total Non-Operating Expenses	\$ 355,894	\$ 376,848	\$ 20,954	5.89%			
Net Earnings	\$ 499,070	\$ (164,029)	\$ (663,099)	-132.87%			

YEAR-TO-YEAR COMPARISON

August '13 -To - August '14



	2013	2014	Change	
Units Billed (AF)	2,235	2,122	-112	-5.03%
Active Connections	26,324	26,458	134	0.51%
Non-Active	1,020	911	-109	-10.69%
Total Revenue per Unit	\$2.50	\$2.55	\$0.05	2.01%
Total Revenue per Connection	\$86.89	\$84.90	-\$1.99	-2.29%
Units Billed per Connection	36.98	34.94	-2.04	-5.51%

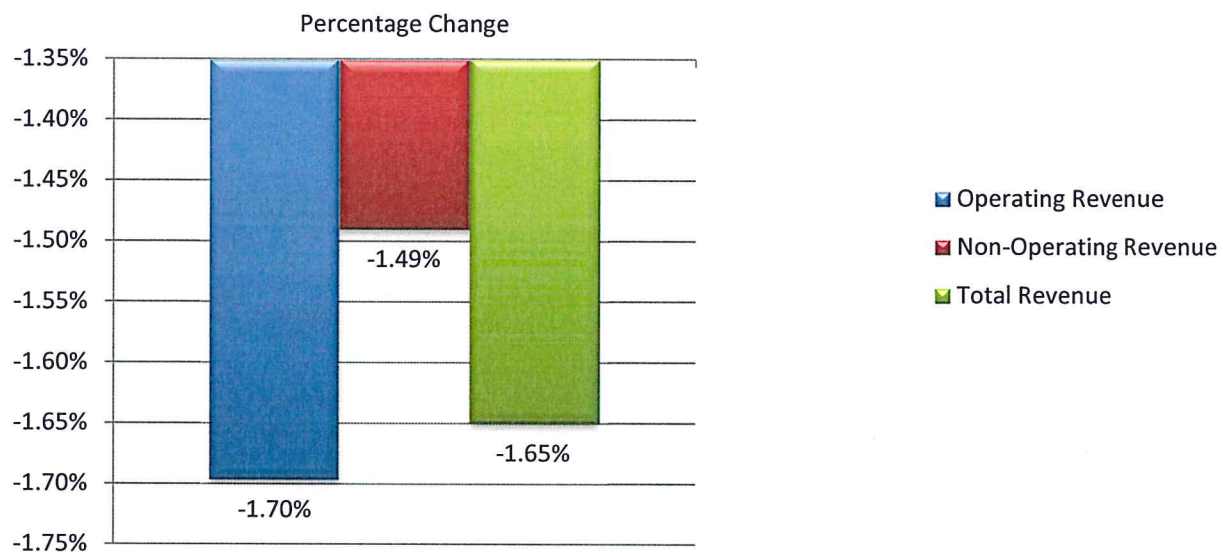
**Palmdale Water District
Revenue Analysis
For the Eight Months Ending 8/31/2014**

2014						2013 to 2014 Comparison			
	Thru July	August	Year-to-Date	Adjusted Budget	% of Budget	Thru July	August	Year-to-Date	% Change
Operating Revenue:									
Wholesale Water	\$ 82,193	\$ 44,126	\$ 126,319	\$ 225,000	56.14%	\$ 82,193	15,801	37,247	41.82%
Water Sales	4,388,871	1,012,600	5,401,471	9,053,000	59.66%	(78,719)	(64,694)	(143,414)	-2.59%
Meter Fees	6,580,152	948,925	7,529,078	11,255,000	66.90%	138,007	28,542	166,549	2.26%
Water Quality Fees	859,330	183,347	1,042,677	1,638,000	63.66%	(5,271)	(10,636)	(15,908)	-1.50%
Elevation Fees	260,668	57,345	318,013	525,000	60.57%	(23,174)	(10,035)	(33,209)	-9.46%
Other	807,003	109,135	916,138	1,700,000	53.89%	(241,149)	(34,826)	(275,976)	-23.15%
Total Operating Revenue	\$ 12,978,217	\$ 2,355,478	\$ 15,333,696	\$ 24,396,000	62.85%	\$ (128,114)	\$ (75,849)	\$ (264,710)	-1.70%
Non-Operating Revenues:									
Assessments (Debt Service)	\$ 2,813,181	\$ 92,446	\$ 2,905,627	\$ 4,400,000	66.04%	\$ 276,625	\$ (418,174)	\$ (141,549)	-4.65%
Assessments (1%)	1,137,490	77,609	1,215,099	1,800,000	67.51%	75,318	(136,211)	(60,893)	-4.77%
DWR Fixed Charge Recovery	133,539	-	133,539	100,000	133.54%	38,740	-	38,740	40.87%
Interest	33,493	6,850	40,343	25,000	161.37%	54,937	13,433	68,371	-243.94%
Capital Improvement Fees	9,889	-	9,889	150,000	6.59%	33,923	(22,053)	11,870	-599.24%
State Grants	-	-	-	485,000	0.00%	-	-	-	-
Other	166,805	10,342	177,147	185,000	95.76%	8,794	6,853	15,647	9.69%
Total Non-Operating Revenues	\$ 4,294,397	\$ 187,247	\$ 4,481,644	\$ 7,145,000	62.72%	\$ 488,336	\$ (556,151)	\$ (67,815)	-1.49%
Total Revenue	\$ 17,272,614	\$ 2,542,726	\$ 19,815,340	\$ 31,541,000	62.82%	\$ 360,223	\$ (632,001)	\$ (332,524)	-1.65%

2013					
	Thru July	August	Year-to-Date	Adjusted Budget	% of Budget
Operating Revenue:					
Wholesale Water	\$ 60,743	\$ 28,325	\$ 89,071	\$ 175,000	50.90%
Water Sales	4,467,591	1,077,294	5,544,885	8,198,000	67.64%
Meter Fees	6,442,145	920,383	7,362,528	11,232,000	65.55%
Water Quality Fees	864,602	193,983	1,058,585	1,638,000	64.63%
Elevation Fees	283,841	67,381	351,222	550,000	63.86%
Other	1,048,152	143,962	1,192,114	1,250,000	95.37%
Total Operating Revenue	\$ 13,106,331	\$ 2,431,328	\$ 15,598,405	\$ 22,868,000	68.21%
Non-Operating Revenues:					
Assessments (Debt Service)	\$ 2,536,556	\$ 510,620	\$ 3,047,176	\$ 4,300,000	70.86%
Assessments (1%)	1,062,172	213,820	1,275,992	2,775,992	45.97%
DWR Fixed Charge Recovery	94,799	-	94,799	100,000	94.80%
Interest	(21,444)	(6,584)	(28,028)	25,000	-112.11%
Capital Improvement Fees	(24,034)	22,053	(1,981)	150,000	-1.32%
State Grants	-	-	-	485,000	0.00%
Other	158,011	3,489	161,500	150,000	107.67%
Total Non-Operating Revenues	\$ 3,806,060	\$ 743,398	\$ 4,549,459	\$ 7,985,992	56.97%
Total Revenue	\$ 16,912,392	\$ 3,174,726	\$ 20,147,864	\$ 30,853,992	65.30%

REVENUE COMPARISON YEAR-TO-DATE

August '13-To-August '14



Palmdale Water District
Operating Expense Analysis
For the Eight Months Ending 8/31/2014
2014

2013 to 2014 Comparison

	Thru July	August	Year-to-Date	Adjusted Budget	% of Budget	Thru July	August	Year-to-Date	% Change
Cash Operating Expenses:									
Directors	\$ 83,650	\$ 9,839	\$ 93,489	\$ 114,500	81.65%	\$ 24,680	\$ 2,692	\$ 27,372	41.40%
Administration	2,131,059	148,059	2,279,118	3,490,000	65.30%	731,310	38,717	770,026	51.03%
Engineering	630,736	77,449	708,185	1,079,800	65.58%	(112,717)	(24,014)	(136,731)	-16.18%
Facilities	1,788,623	260,467	2,049,091	3,408,500	60.12%	67,192	20,797	87,989	4.49%
Operations	3,157,802	589,081	3,746,883	5,453,500	68.71%	292,109	39,594	331,703	9.71%
Finance	1,821,159	229,638	2,050,797	2,968,750	69.08%	269,805	(42,879)	226,926	12.44%
Water Conservation	78,861	12,307	91,168	270,000	33.77%	(53,949)	(7,102)	(61,052)	-40.11%
Human Resources	135,463	18,810	154,274	215,300	71.66%	40,869	4,241	45,110	41.32%
Information Technology	470,968	42,170	513,138	828,600	61.93%	470,968	(478)	92,070	21.87%
Water Purchases	1,437,323	34,361	1,471,684	2,400,000	61.32%	(127,209)	(323,871)	(451,080)	-23.46%
Water Purchases-Prior Year OAP	683	-	683	250,000	0.27%	(435,802)	-	(435,802)	-99.84%
Water Recovery	(399,654)	-	(399,654)	(100,000)	399.65%	68,817	66,826	135,643	-25.34%
Plant Expenditures	1,326,550	58,932	1,385,482	2,143,500	64.64%	795,522	(25,239)	770,283	125.21%
GAC Filter Media Replacement	9,171	301,055	310,226	1,638,000	18.94%	(644,726)	301,055	(343,671)	-52.56%
Total Cash Operating Expenses	\$ 12,672,395	\$ 1,782,169	\$ 14,454,565	\$ 24,160,450	59.83%	\$ 1,386,870	\$ 50,339	\$ 1,058,788	7.32%
Non-Cash Operating Expenses:									
Depreciation	\$ 4,316,458	\$ 547,770	\$ 4,864,227	\$ 7,350,000	66.18%	\$ (340,319)	\$ (32,931)	\$ (373,250)	-7.13%
OPEB Accrual Expense	1,168,124	166,875	1,334,999	2,000,000	66.75%	11,566	1,652	13,218	1.00%
Bad Debts	24,776	49	24,825	100,000	24.83%	19,350	49	19,400	357.55%
Service Costs Construction	(131,285)	7,136	(124,150)	125,000	-99.32%	(189,836)	(24,453)	(214,289)	-237.73%
Capitalized Construction	(763,718)	(174,092)	(937,810)	(1,000,000)	93.78%	(215,600)	15,488	(200,112)	27.13%
Total Non-Cash Operating Expenses	\$ 4,614,355	\$ 547,738	\$ 5,162,092	\$ 8,575,000	60.20%	\$ (714,839)	\$ (40,194)	\$ (755,034)	-14.63%
Non-Operating Expenses:									
Interest on Long-Term Debt	\$ 1,359,374	\$ 191,596	\$ 1,550,970	\$ 2,111,000	73.47%	\$ 310,487	\$ (9,733)	\$ 300,754	24.06%
Amortization of SWP	1,116,570	159,510	1,276,080	1,679,000	76.00%	105,971	14,765	120,736	10.45%
Water Conservation Programs	66,128	25,742	91,870	143,000	64.24%	(9,656)	15,922	6,266	0.25%
Total Non-Operating Expenses	\$ 2,542,072	\$ 376,848	\$ 2,918,920	\$ 3,933,000	74.22%	\$ 406,802	\$ 20,954	\$ 427,756	17.17%
Total Expenses	\$ 19,828,822	\$ 2,706,755	\$ 22,535,577	\$ 36,668,450	61.46%	\$ 1,078,833	\$ 31,098	\$ 731,511	3.35%

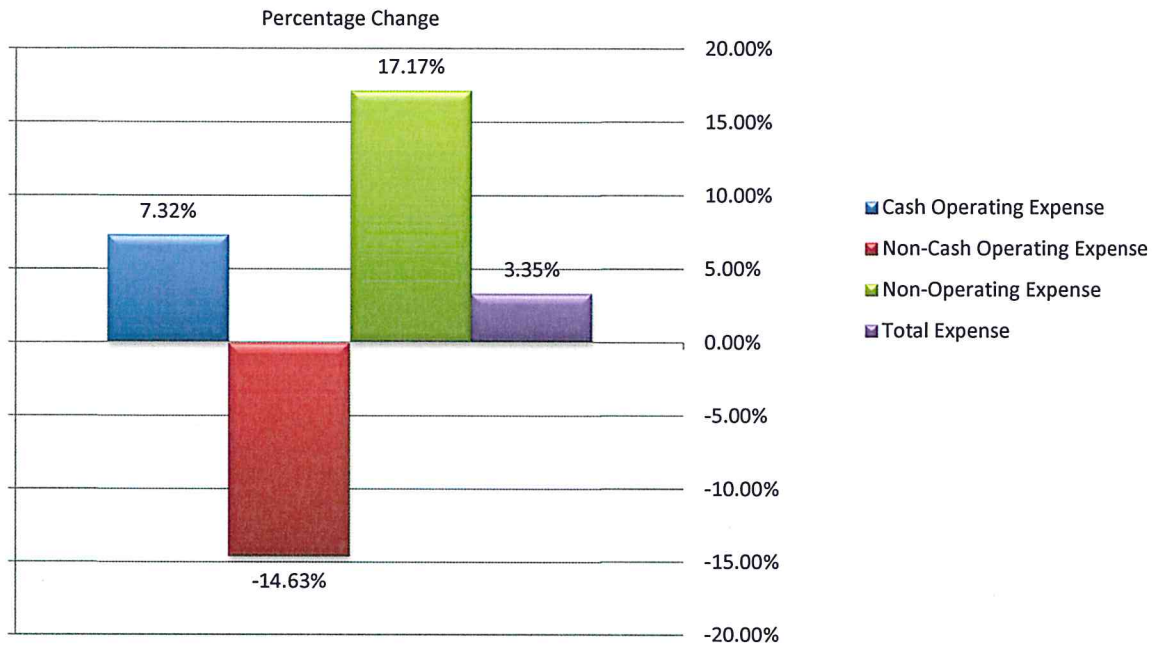
Palmdale Water District
Operating Expense Analysis
For the Eight Months Ending 8/31/2014
2013

2013 to 2014 Comparison

	Thru July	August	Year-to-Date	Adjusted Budget	% of Budget
Cash Operating Expenses:					
Directors	\$ 58,970	\$ 7,147	\$ 66,117	\$ 117,500	56.27%
Administration	1,399,750	109,342	1,509,092	2,602,000	58.00%
Engineering	743,453	101,463	844,916	1,215,750	69.50%
Facilities	1,721,431	239,671	1,961,102	3,298,500	59.45%
Operations	2,865,693	549,488	3,415,180	4,944,250	69.07%
Finance	1,551,354	272,518	1,823,871	2,789,000	65.40%
Water Conservation	132,811	19,409	152,220	239,750	63.49%
Human Resources	94,595	14,569	109,164	209,600	52.08%
Information Technology	378,420	42,648	421,068	728,000	57.84%
Water Purchases	1,564,532	358,232	1,922,764	2,600,000	73.95%
Water Purchases-Prior Year OAP	436,485	-	436,485	-	
Water Recovery	(468,471)	(66,826)	(535,297)	(100,000)	535.30%
Plant Expenditures	531,028	84,171	615,199	836,500	73.54%
GAC Filter Media Replacement	653,896	-	653,896	1,638,000	39.92%
Total Cash Operating Expenses	\$ 11,663,946	\$ 1,731,830	\$ 13,395,776	\$ 21,118,850	63.43%
Non-Cash Operating Expenses:					
Depreciation	\$ 4,656,777	\$ 580,701	\$ 5,237,478	\$ 7,250,000	72.24%
OPEB Accrual Expense	1,156,559	165,223	1,321,781	2,000,000	66.09%
Bad Debts	5,426	-	5,426	100,000	5.43%
Service Costs Construction	58,551	31,589	90,140	125,000	72.11%
Capitalized Construction	(548,118)	(189,580)	(737,698)	(1,000,000)	73.77%
Total Non-Cash Operating Expenses	\$ 5,329,194	\$ 587,932	\$ 5,917,126	\$ 8,475,000	69.82%
Non-Operating Expenses:					
Interest on Long-Term Debt	\$ 1,048,887	\$ 201,329	\$ 1,250,216	\$ 2,111,000	59.22%
Amortization of SWP	1,010,599	144,745	1,155,344	1,679,000	68.81%
Water Conservation Programs	75,784	9,820	85,604	150,000	57.07%
Total Non-Operating Expenses	\$ 2,135,270	\$ 355,894	\$ 2,491,164	\$ 3,940,000	63.23%
Total Expenses	\$ 19,128,410	\$ 2,675,657	\$ 21,804,066	\$ 33,533,850	65.02%

EXPENSE COMPARISON YEAR-TO-DATE

August '13-To-August '14



Palmdale Water District
2014 Directors Budget
For the Eight Months Ending Sunday, August 31, 2014

	YTD ACTUAL 2014	ORIGINAL BUDGET 2014	ADJUSTMENTS 2014	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-01-4000-000 Directors Pay	\$ 44,550	\$ 45,000	\$ -	\$ 450	99.00%
Employee Benefits					
1-01-4005-000 Payroll Taxes	3,387	5,500		2,113	61.58%
1-01-4010-000 Health Insurance	33,633	54,000		20,367	62.28%
Subtotal (Benefits)	37,020	59,500	-	20,367	62.22%
Total Personnel Expenses	<u>\$ 81,570</u>	<u>\$ 104,500</u>	<u>\$ -</u>	<u>\$ 20,817</u>	<u>78.06%</u>
OPERATING EXPENSES:					
1-01-4050-000 Directors Travel, Seminars & Meetings	11,920	10,000		(1,920)	119.20%
Subtotal Operating Expenses	11,920	10,000	-	(1,920)	119.20%
Total O & M Expenses	<u>\$ 93,489</u>	<u>\$ 114,500</u>	<u>\$ -</u>	<u>\$ 18,897</u>	<u>81.65%</u>

Palmdale Water District
2014 Administration Budget
For the Eight Months Ending Sunday, August 31, 2014

	YTD ACTUAL 2014	ORIGINAL BUDGET 2014	ADJUSTMENTS 2014	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-02-4000-000 Salaries	\$ 489,642	\$ 656,000		\$ 166,358	74.64%
1-02-4000-100 Overtime	5,496	7,500		2,004	73.28%
1-02-4000-200 On-Call	35,074	60,000		24,926	58.46%
Subtotal (Salaries)	\$ 530,212	\$ 723,500		\$ 193,288	73.28%
Employee Benefits					
1-02-4005-000 Payroll Taxes	36,661	41,500		4,839	88.34%
1-02-4010-000 Health Insurance	67,236	96,000		28,764	70.04%
1-02-4015-000 PERS	91,992	132,500		40,508	69.43%
1-02-4020-000 Worker's Compensation	55,083	125,000		69,917	44.07%
1-02-4025-000 Vacation Benefit Expense	26,580	35,000		8,420	75.94%
1-02-4030-000 Life Insurance	5,620	7,500		1,880	74.93%
Subtotal (Benefits)	\$ 283,170	\$ 437,500	\$ -	\$ 154,330	64.72%
Total Personnel Expenses	\$ 813,382	\$ 1,161,000	\$ -	\$ 347,618	70.06%
OPERATING EXPENSES:					
1-02-4050-000 Staff Travel	6,337.09	\$ 8,000		\$ 1,663	79.21%
1-02-4050-100 General Manager Travel	4,489.54	5,000		510	89.79%
1-02-4060-000 Staff Conferences & Seminars	1,997.96	3,000		1,002	66.60%
1-02-4060-100 General Manager Conferences & Seminars	2,765.04	4,500		1,735	61.45%
1-02-4070-000 Employee Expense*	-	40,000	(40,000)	-	0.00%
1-02-4080-000 Other Operating	13,113	20,000		6,887	65.56%
1-02-4110-000 Consultants	94,996	200,000		105,004	47.50%
1-02-4125-000 Insurance	177,421	300,000		122,579	59.14%
1-02-4130-000 Bank Charges	86,966	130,000		43,034	66.90%
1-02-4135-000 Groundwater Adjudication	156,831	400,000		243,169	39.21%
1-02-4135-000 Groundwater Adjudication - Woods Class	601,670	590,500		(11,170)	101.89%
1-02-4140-000 Legal Services	100,080	200,000		99,920	50.04%
1-02-4150-000 Accounting Services	22,393	25,000		2,607	89.57%
1-02-4155-000 Contracted Services	15,216	29,000		13,784	52.47%
1-02-4165-000 Memberships/Subscriptions	81,499	210,000		128,501	38.81%
1-02-4175-000 Permits	8,911	15,000		6,089	59.40%
1-02-4180-000 Postage	20,037	30,000		9,963	66.79%
1-02-4190-100 Public Relations - Publications	14,000	40,000		26,000	35.00%
1-02-4190-900 Public Relations - Other	706	1,000		294	70.60%
1-02-4200-000 Advertising	1,384	5,000		3,616	27.68%
1-02-4205-000 Office Supplies	16,657	18,000		1,343	92.54%
1-02-4215-200 Natural Gas - Office Building	1,830	5,000		3,170	36.60%
1-02-4220-200 Electricity - Office Building	36,438	50,000		13,562	72.88%
Subtotal Operating Expenses	\$ 1,465,736	\$ 2,329,000	\$ (40,000)	\$ 823,264	62.93%
Total Departmental Expenses	\$ 2,279,118	\$ 3,490,000	\$ (40,000)	\$ 1,170,882	66.06%

* Budget adjustments by General Manager per Appendix A

Palmdale Water District
2014 Engineering Budget
For the Eight Months Ending Sunday, August 31, 2014

	YTD ACTUAL 2014	ORIGINAL BUDGET 2014	ADJUSTMENTS 2014	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-03-4000-000 Salaries	\$ 435,060	\$ 668,500		\$ 233,440	65.08%
1-03-4000-100 Overtime	6,723	6,500		(223)	103.43%
Subtotal (Salaries)	\$ 441,782	\$ 675,000		\$ 233,218	65.45%
Employee Benefits					
1-03-4005-000 Payroll Taxes	35,679	51,500		15,821	69.28%
1-03-4010-000 Health Insurance	88,779	134,800		46,021	65.86%
1-03-4015-000 PERS	89,744	133,500		43,756	67.22%
Subtotal (Benefits)	\$ 214,202	\$ 319,800	\$ -	\$ 105,598	66.98%
Total Personnel Expenses	\$ 655,984	\$ 994,800	\$ -	\$ 338,816	65.94%
OPERATING EXPENSES:					
1-03-4050-000 Staff Travel	\$ 1,935	\$ 3,000		\$ 1,065	64.50%
1-03-4060-000 Staff Conferences & Seminars	-	2,500		2,500	0.00%
1-03-4155-000 Contracted Services	40,000	61,500		21,500	65.04%
1-03-4165-000 Memberships/Subscriptions	1,295	2,000		706	64.73%
1-03-4250-000 General Materials & Supplies	1,767	2,500		733	70.68%
1-03-8100-100 Computer Software - Maint. & Support	7,205	13,500		6,295	53.37%
Subtotal Operating Expenses	\$ 52,201	\$ 85,000	\$ -	\$ 32,799	61.41%
Total Departmental Expenses	\$ 708,185	\$ 1,079,800	\$ -	\$ 371,615	65.58%

Palmdale Water District
2014 Facilities Budget
For the Eight Months Ending Sunday, August 31, 2014

	YTD ACTUAL 2014	ORIGINAL BUDGET 2014	ADJUSTMENTS 2014	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-04-4000-000 Salaries	\$ 892,122	\$ 1,450,000		\$ 557,878	61.53%
1-04-4000-100 Overtime	45,788	36,500		(9,288)	125.45%
Subtotal (Salaries)	\$ 937,910	\$ 1,486,500		\$ 548,590	63.10%
Employee Benefits					
1-04-4005-000 Payroll Taxes	76,380	111,000		34,620	68.81%
1-04-4010-000 Health Insurance	209,184	374,500		165,316	55.86%
1-04-4015-000 PERS	161,430	278,000		116,570	58.07%
Subtotal (Benefits)	\$ 446,995	\$ 763,500	\$ -	\$ 316,505	58.55%
Total Personnel Expenses	\$ 1,384,904	\$ 2,250,000	\$ -	\$ 874,384	61.55%
OPERATING EXPENSES:					
1-04-4050-000 Staff Travel	\$ 4,636	\$ 2,500		(2,136)	185.42%
1-04-4060-000 Staff Conferences & Seminars	1,176	3,000		1,824	39.20%
1-04-4155-000 Contracted Services	52,870	71,500		18,630	73.94%
1-04-4175-000 Permits-Dams	19,868	50,000		30,132	39.74%
1-04-4215-200 Natural Gas - Buildings	1,754	4,500		2,746	38.98%
1-04-4220-200 Electricity - Buildings	15,141	30,000		14,859	50.47%
1-04-4225-000 Maint. & Repair - Vehicles	22,988	45,000		22,012	51.08%
1-04-4230-100 Maint. & Rep. Office Building	6,798	18,000		11,202	
1-04-4235-110 Maint. & Rep. Equipment	5,176	7,500		2,324	69.02%
1-04-4235-400 Maint. & Rep. Operations - Wells	42,167	135,000		92,833	31.23%
1-04-4235-405 Maint. & Rep. Operations - Boosters	22,690	65,000		42,310	34.91%
1-04-4235-410 Maint. & Rep. Operations - Shop Bldgs	8,390	10,000		1,610	83.90%
1-04-4235-415 Maint. & Rep. Operations - Facilities	4,054	15,000		10,946	27.03%
1-04-4235-420 Maint. & Rep. Operations - Water Lines	189,188	275,000		85,812	68.80%
1-04-4235-425 Maint. & Rep. Operations - Littlerock Dam	2,444	15,000		12,556	16.30%
1-04-4235-430 Maint. & Rep. Operations - Palmdale Dam	-	15,000		15,000	0.00%
1-04-4235-435 Maint. & Rep. Operations - Palmdale Canal	960	3,000		2,040	32.00%
1-04-4235-455 Maint. & Rep. Operations - Heavy Equipment	41,840	35,000		(6,840)	119.54%
1-04-4235-460 Maint. & Rep. Operations - Storage Reservoirs	381	5,000		4,619	7.61%
1-04-6000-000 Waste Disposal	8,674	40,000		31,327	21.68%
1-04-6100-100 Fuel and Lube - Vehicle	72,276	130,000		57,724	55.60%
1-04-6100-200 Fuel and Lube - Machinery	31,139	43,000		11,861	72.42%
1-04-6200-000 Uniforms	14,838	21,000		6,162	70.66%
1-04-6300-100 Supplies - Misc.	37,678	47,500		9,822	79.32%
1-04-6300-800 Supplies - Construction Materials	38,812	45,000		6,188	86.25%
1-04-6400-000 Tools	9,448	12,000		2,552	78.73%
1-04-7000-100 Leases -Equipment	8,802	15,000		6,198	58.68%
Subtotal Operating Expenses	\$ 664,186	\$ 1,158,500	\$ -	\$ 494,314	57.33%
Total Departmental Expenses	\$ 2,049,091	\$ 3,408,500	\$ -	\$ 1,368,697	60.12%

Palmdale Water District
2014 Operation Budget
For the Eight Months Ending Sunday, August 31, 2014

	YTD ACTUAL 2014	ORIGINAL BUDGET 2014	ADJUSTMENTS 2014	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-05-4000-000 Salaries	\$ 1,134,937	\$ 1,734,000		\$ 599,063	65.45%
1-05-4000-100 Overtime	67,243	70,000		2,757	96.06%
Subtotal (Salaries)	\$ 1,202,180	\$ 1,804,000		\$ 601,820	66.64%
Employee Benefits					
1-05-4005-000 Payroll Taxes	96,348	131,000		34,652	73.55%
1-05-4010-000 Health Insurance	234,871	343,000		108,129	68.48%
1-05-4015-000 PERS	220,556	324,000		103,444	68.07%
Subtotal (Benefits)	\$ 551,775	\$ 798,000	\$ -	\$ 246,225	69.14%
Total Personnel Expenses	\$ 1,753,955	\$ 2,602,000	\$ -	\$ 845,287	67.41%
OPERATING EXPENSES:					
1-05-4050-000 Staff Travel	\$ 4,142	\$ 8,000		\$ 3,858	51.77%
1-05-4060-000 Staff Conferences & Seminars	1,754	9,500		7,746	18.46%
1-05-4120-100 Training - Lab Equipment*	6,867	4,500	2,500	133	98.10%
1-05-4120-200 Training - SCADA Network	-	9,000		9,000	0.00%
1-05-4155-000 Contracted Services	68,362	109,250		40,888	62.57%
1-05-4175-000 Permits	12,263	45,000		32,737	27.25%
1-05-4215-100 Natural Gas - Wells & Boosters	205,938	236,000		30,062	87.26%
1-05-4215-200 Natural Gas - WTP	991	3,000		2,009	33.02%
1-05-4220-100 Electricity - Wells & Boosters	1,168,263	1,515,000		346,737	77.11%
1-05-4220-200 Electricity - WTP	69,914	125,000		55,086	55.93%
1-05-4230-110 Maint. & Rep. - Office Equipment	357	500		143	71.39%
1-05-4235-110 Maint. & Rep. Operations - Equipment	9,074	22,500		13,426	40.33%
1-05-4235-410 Maint. & Rep. Operations - Shop Bldgs	3,243	6,000		2,757	54.05%
1-05-4235-415 Maint. & Rep. Operations - Facilities	51,247	45,000		(6,247)	113.88%
1-05-4235-445 Maint. & Rep. Operations - Telemetry	-	2,250		2,250	0.00%
1-05-4235-450 Maint. & Rep. Operations - Hypo Generator	43,255	30,000		(13,255)	144.18%
1-05-4235-500 Maint. & Rep. Operations - Wind Turbine	-	6,000		6,000	0.00%
1-05-4236-000 Palmdale Lake Management	7,393	15,000		7,607	49.29%
1-05-4270-300 Telecommunication - Other	2,032	2,750		718	73.89%
1-05-4300-300 Testing - Edison	-	9,000		9,000	0.00%
1-05-6000-000 Waste Disposal	3,475	14,000		10,525	24.82%
1-05-6200-000 Uniforms	9,377	12,000		2,623	78.15%
1-05-6300-100 Supplies - Misc.	17,056	15,000		(2,056)	113.70%
1-05-6300-200 Supplies - Hypo Generator	5,913	6,750		837	87.61%
1-05-6300-300 Supplies - Electrical	-	3,500		3,500	0.00%
1-05-6300-400 Supplies - Telemetry	152	7,500		7,348	2.03%
1-05-6300-600 Supplies - Lab	30,522	35,000		4,478	87.20%
1-05-6300-700 Outside Lab Work	28,850	60,000		31,150	48.08%
1-05-6400-000 Tools	6,040	6,500		460	92.93%
1-05-6500-000 Chemicals*	234,817	485,000	(2,500)	247,683	48.67%
1-05-7000-100 Leases -Equipment	1,631	3,000		1,369	54.37%
Subtotal Operating Expenses	\$ 1,992,928	\$ 2,851,500	\$ -	\$ 858,572	69.89%
Total Departmental Expenses	\$ 3,746,883	\$ 5,453,500	\$ -	\$ 1,703,859	68.71%

* Budget adjustments by General Manager per Appendix A

Palmdale Water District
2014 Finance Budget
For the Eight Months Ending Sunday, August 31, 2014

YTD ACTUAL 2014	ORIGINAL BUDGET 2014	ADJUSTMENTS 2014	ADJUSTED BUDGET REMAINING	PERCENT USED
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Personnel Budget:

1-06-4000-000 Salaries	\$ 1,016,042	\$ 1,645,000	\$ 628,958	61.77%
1-06-4000-100 Overtime	13,832	19,000	5,168	72.80%
Subtotal (Salaries)	\$ 1,029,874	\$ 1,664,000	\$ -	61.89%

Employee Benefits

1-06-4005-000 Payroll Taxes	82,880	123,000	40,120	26.14%
1-06-4010-000 Health Insurance	224,967	317,000	92,033	67.97%
1-06-4015-000 PERS	203,748	331,000	127,252	26.43%
Subtotal (Benefits)	\$ 511,594	\$ 771,000	\$ -	66.35%
Total Personnel Expenses	\$ 1,541,468	\$ 2,435,000	\$ -	63.30%

OPERATING EXPENSES:

1-06-4050-000 Staff Travel	\$ -	\$ 250	250	0.00%
1-06-4060-000 Staff Conferences & Seminars	167	1,000	833	16.70%
1-06-4155-300 Contracted Services	14,213	21,000	6,787	67.68%
1-06-4155-100 Contracted Services - Infosend	136,781	205,000	68,219	66.72%
1-06-4165-000 Memberships/Subscriptions	220	500	280	44.00%
1-06-4230-110 Maintenance & Repair - Office Equipment	-	1,000	1,000	0.00%
1-06-4235-440 Maint. & Rep. Operations - Large Meters	19,742	10,000	(9,742)	197.42%
1-06-4235-470 Maint. & Rep. Operations - Meter Exchanges	301,441	225,000	(76,441)	133.97%
1-06-4250-000 General Material & Supplies	2,866	6,000	3,134	47.77%
1-06-4260-000 Business Forms	6,213	10,000	3,787	62.13%
1-06-4270-100 Telecommunication - Office	8,891	12,000	3,109	74.09%
1-06-4270-200 Telecommunication - Cellular Stipend	10,205	17,000	6,795	60.03%
1-06-4270-300 Telecommunication - Cellular	-	500	500	0.00%
1-06-4300-200 Testing - Large Meter Testing	6,690	21,500	14,810	31.12%
1-06-7000-100 Leases - Equipment	1,900	3,000	1,100	63.33%
Subtotal Operating Expenses	\$ 509,329	\$ 533,750	\$ -	95.42%
Total Departmental Expenses	\$ 2,050,797	\$ 2,968,750	\$ -	69.08%

Palmdale Water District
2014 Water Conservation Budget
For the Eight Months Ending Sunday, August 31, 2014

YTD ACTUAL 2014	ORIGINAL BUDGET 2014	ADJUSTMENTS 2014	ADJUSTED BUDGET REMAINING	PERCENT USED
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Personnel Budget:

1-07-4000-000 Salaries	\$ 55,308	\$ 168,500	\$ 113,192	32.82%
1-07-4000-100 Overtime	2,176	1,000	(1,176)	217.62%
Subtotal (Salaries)	\$ 57,484	\$ 169,500	\$ 112,016	33.91%

Employee Benefits

1-07-4005-000 Payroll Taxes	4,862	13,000	8,138	37.40%
1-07-4010-000 Health Insurance	12,211	31,500	19,289	38.77%
1-07-4015-000 PERS	9,700	34,000	24,300	28.53%
Subtotal (Benefits)	\$ 26,773	\$ 78,500	\$ -	34.11%

Total Personnel Expenses

\$ 84,257	\$ 248,000	\$ -	\$ 164,919	33.97%
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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	-	1,000	1,000	0.00%
1-07-4190-300 Public Relations - Landscape Workshop/Training	19	1,000	981	1.94%
1-07-4190-400 Public Relations - Contests	-	1,000	1,000	0.00%
1-07-4190-500 Public Relations - Education Programs	413	5,000	4,588	8.25%
1-07-4190-700 Public Relations -General Media	1,818	3,000	1,182	60.60%
1-07-4190-900 Public Relations - Other	75	5,000	4,925	1.50%
1-07-6300-100 Supplies - Misc.	4,586	5,000	414	91.72%
Subtotal Operating Expenses	\$ 6,911	\$ 22,000	\$ -	31.41%

Total Departmental Expenses

\$ 91,168	\$ 270,000	\$ -	\$ 180,008	33.77%
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Palmdale Water District
2014 Human Resources Budget
For the Eight Months Ending Sunday, August 31, 2014

	YTD ACTUAL 2014	ORIGINAL BUDGET 2014	ADJUSTMENTS 2014	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-08-4000-000 Salaries	\$ 61,993	\$ 97,000		\$ 35,007	63.91%
Employee Benefits					
1-08-4005-000 Payroll Taxes	5,052	7,500		2,448	67.36%
1-08-4010-000 Health Insurance	10,814	19,200		8,386	56.32%
1-08-4015-000 PERS	4,072	6,500		2,428	62.65%
Subtotal (Benefits)	\$ 19,938	\$ 33,200	\$ -	\$ 13,262	60.05%
Total Personnel Expenses	\$ 81,931	\$ 130,200	\$ -	\$ 48,269	62.93%
OPERATING EXPENSES:					
1-08-4050-000 Staff Travel	\$ 1,302	\$ 500		\$ (802)	260.31%
1-08-4060-000 Staff Conferences & Seminars	749	500		(249)	149.80%
1-08-4070-000 Employee Expense*	29,904	-	40,000	10,096	74.76%
1-08-4090-000 Temporary Staffing	-	-		-	
1-08-4095-000 Employee Recruitment	11,413	3,000		(8,413)	380.42%
1-08-4100-000 Employee Retention**	6,983	1,500	18,500	13,017	34.91%
1-08-4105-000 Employee Relations	2,623	3,500		877	74.96%
1-08-4110-000 Consultants	-	1,000		1,000	0.00%
1-08-4120-100 Training-Safety Consultants	6,600	38,000		31,400	17.37%
1-08-4121-000 Safety Program	50	1,000		950	5.00%
1-08-4165-000 Membership/Subscriptions	603	1,600		997	37.72%
1-08-4165-100 HR/Safety Publications	22	1,000		978	2.20%
1-08-6300-500 Supplies - Safety	12,093	33,500		21,407	36.10%
Subtotal Operating Expenses	\$ 72,343	\$ 85,100	\$ 58,500	\$ 71,257	50.38%
Total Departmental Expenses	\$ 154,274	\$ 215,300	\$ 58,500	\$ 119,526	56.35%

* Budget adjustments by General Manager per Appendix A

** Budget adjustment by Board action 05/14/14

Palmdale Water District
2014 Information Technology Budget
For the Eight Months Ending Sunday, August 31, 2014

	YTD ACTUAL 2014	ORIGINAL BUDGET 2014	ADJUSTMENTS 2014	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-09-4000-000 Salaries	\$ 150,392	\$ 226,000		\$ 75,608	66.54%
1-09-4000-100 Overtime	1,243	2,500		1,257	49.71%
Subtotal (Salaries)	\$ 151,634	\$ 228,500		\$ 76,866	66.36%
Employee Benefits					
1-09-4005-000 Payroll Taxes	12,105	16,000		3,895	75.65%
1-09-4010-000 Health Insurance	25,600	38,400		12,800	66.67%
1-09-4015-000 PERS	30,186	45,200		15,014	66.78%
Subtotal (Benefits)	\$ 67,891	\$ 99,600	\$ -	\$ 31,709	68.16%
Total Personnel Expenses	\$ 219,525	\$ 328,100	\$ -	\$ 107,318	66.91%
OPERATING EXPENSES:					
1-09-4050-000 Staff Travel	\$ 397	\$ 3,000		2,603	13.24%
1-09-4060-000 Staff Conferences & Seminars	12,628	15,000		2,372	84.19%
1-09-4155-000 Contracted Services	40,123	129,000		88,877	31.10%
1-09-4165-000 Memberships/Subscriptions	240	500		260	48.00%
1-09-4270-000 Telecommunications	44,175	55,500		11,325	79.59%
1-09-8000-100 Computer Equipment - Computers	6,211	25,000		18,789	24.84%
1-09-8000-200 Computer Equipment - Laptops	3,166	5,000		1,834	63.33%
1-09-8000-300 Computer Equipment - Monitors	-	2,000		2,000	0.00%
1-09-8000-400 Computer Equipment - Printers	286	15,000		14,714	1.90%
1-09-8000-500 Computer Equipment - Toner Cartridges	222	3,000		2,778	7.40%
1-09-8000-550 Computer Equipment - Telephony	-	2,500		2,500	0.00%
1-09-8000-600 Computer Equipment - Other	36,847	35,000		(1,847)	105.28%
1-09-8100-100 Computer Software - Maint. and Support	55,485	70,000		14,515	79.26%
1-09-8100-140 Computer Software - Starnik	66,900	95,000		28,100	70.42%
1-09-8100-150 Computer Software - Dynamics GP Support	26,786	30,000		3,214	89.29%
1-09-8100-200 Computer Software - Software and Upgrades	147	15,000		14,853	0.98%
Subtotal Operating Expenses	\$ 293,613	\$ 500,500	\$ -	\$ 206,887	58.66%
Total Departmental Expenses	\$ 513,138	\$ 828,600	\$ -	\$ 314,204	61.93%

Palmdale Water District - Project Payment Schedule
October, 2014

AGENDA ITEM NO. 4.4

Contractually Committed Project Summary																					
Project Title	Contract Amount	Project No.	Payee	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15
Well No. 14A Rehabilitation	\$ 87,095	601-14	Reed / Best Drilling & Pump						\$ 80,530												
Water System Master Plan Update	\$ 196,043	14-404	MWH					\$ 6,040	\$ 8,240	\$ 21,805	\$ 14,833		\$ 17,977	\$ 25,000	\$ 25,000	\$ 38,574	\$ 38,574				
2014 Water Rate Sudy	\$ 156,857	PL02	B&W / Passantino / Mailing						\$ 15,033	\$ 47,178	\$ 16,163	\$ 57,643	\$ 20,840								
Annual Tank Maintenance Program	\$ 319,100	RCP03	Superior Tank Solutions					\$ 319,100													
Distribution SCADA Radio Upgrade	\$ 140,000	PRO07	Sage Designs and Aluma				\$ 81,819	\$ 25,000													
Dredging @ Lake Outlet Structure / Mech. Repairs	\$ 300,000	403-14	Cushman Contracting			\$ 235,289	\$ 7,596						\$ 57,115								
Security Improvement Project (Feasibility/Design)	\$ 58,730	400-14	Exante 360	\$ 6,509	\$ 13,220			\$ 5,828				\$ 2,132									
Replacement Fleet (1) 1/2-Ton and (3) 3/4-TON Trucks	\$ 190,000	RE02-RE05	DTI/TBD									\$ 48,749		\$ 143,751							
Website Development	\$ 24,000	N/A	Tripepi Smith					\$ 3,625	\$ 3,625	\$ 5,083											
docSTAR Smart Automation Project	\$ 75,000	PRO23	docSTAR					\$ 10,448	\$ 14,114		\$ 675			\$ 19,590							
Board Room Audio System Improvements	\$ 26,400	N/A	CWI Cal-West			\$ 13,200	\$ 6,600	\$ 6,600													
WIFI Installation and Testing	\$ 22,844	PRO24	AKINS IT					\$ 19,844	\$ 3,000												
Contractually Committed Project Payout Totals:	\$ 1,596,069			\$ 6,509	\$ 13,220	\$ 248,489	\$ 96,015	\$ 396,485	\$ 124,542	\$ 74,066	\$ 31,671	\$ 108,524	\$ 95,932	\$ 188,341	\$ 25,000	\$ 38,574	\$ 38,574	\$ -	\$ -	\$ -	\$ -
Total Cumulative - Approved for Payment:				\$ 6,509	\$ 19,729	\$ 268,218	\$ 364,233	\$ 760,717	\$ 885,259	\$ 959,325	\$ 990,996	\$ 1,099,520									
Budgeted and Uncommitted Project Summary																					
Project Title	Budget Amount	Project No.	Payee	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15
Well No. 20 Abandonment	\$ 20,000	RCP12	TBD												\$ 20,000						
Security Improvement Project (Construction)	\$ 141,270	400-14	TBD												\$ 20,000						
Purchase of Radio-Read Meters	\$ 725,000	RCP01	TBD										\$ 200,000	\$ 200,000	\$ 200,000	\$ 125,000					
Installation of Radio-Read Meters	\$ 152,000	RCP02	TBD											\$ 40,000	\$ 80,000	\$ 40,000	\$ 32,000				
Booster Pump Replacement and Spare Parts	\$ 45,000	PRO01 & PRO02	TBD										\$ 45,000								
Acquisition of Tax Defaulted Property	\$ 50,000	NCC02	Los Angeles County											\$ 50,000							
GAC & Filter Entry Buildings	\$ 21,000	PRO05	TBD											\$ 10,500	\$ 10,500						
Budgeted and Uncommitted Project Payout Estimates:	\$ 1,154,270			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,000	\$ 300,500	\$ 330,500	\$ 165,000	\$ 32,000	\$ -	\$ -	\$ -	\$ -
Contractually Committed and Uncommitted Totals																					
Contractually Committed and Uncommitted Totals:	\$ 2,750,339			\$ 6,509	\$ 13,220	\$ 248,489	\$ 96,015	\$ 396,485	\$ 124,542	\$ 74,066	\$ 31,671	\$ 108,524	\$ 340,932	\$ 488,841	\$ 355,500	\$ 203,574	\$ 70,574	\$ -	\$ -	\$ -	\$ -
Water Quality Fund Committed Contracts and Payout Schedule																					
Project Title	Contract Amount	Project No.	Payee	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15
GAC Replacement @ WTP	\$ 1,199,589	WQF-1	Calgon									\$ 300,438	\$ 300,000	\$ 300,000	\$ 300,000						
GAC Replacement @ Underground Booster Station	\$ 40,000	WQF-2	Siemens											\$ 40,000							
Water Quality Fund Totals:	\$ 1,239,589			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,438	\$ 300,000	\$ 340,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

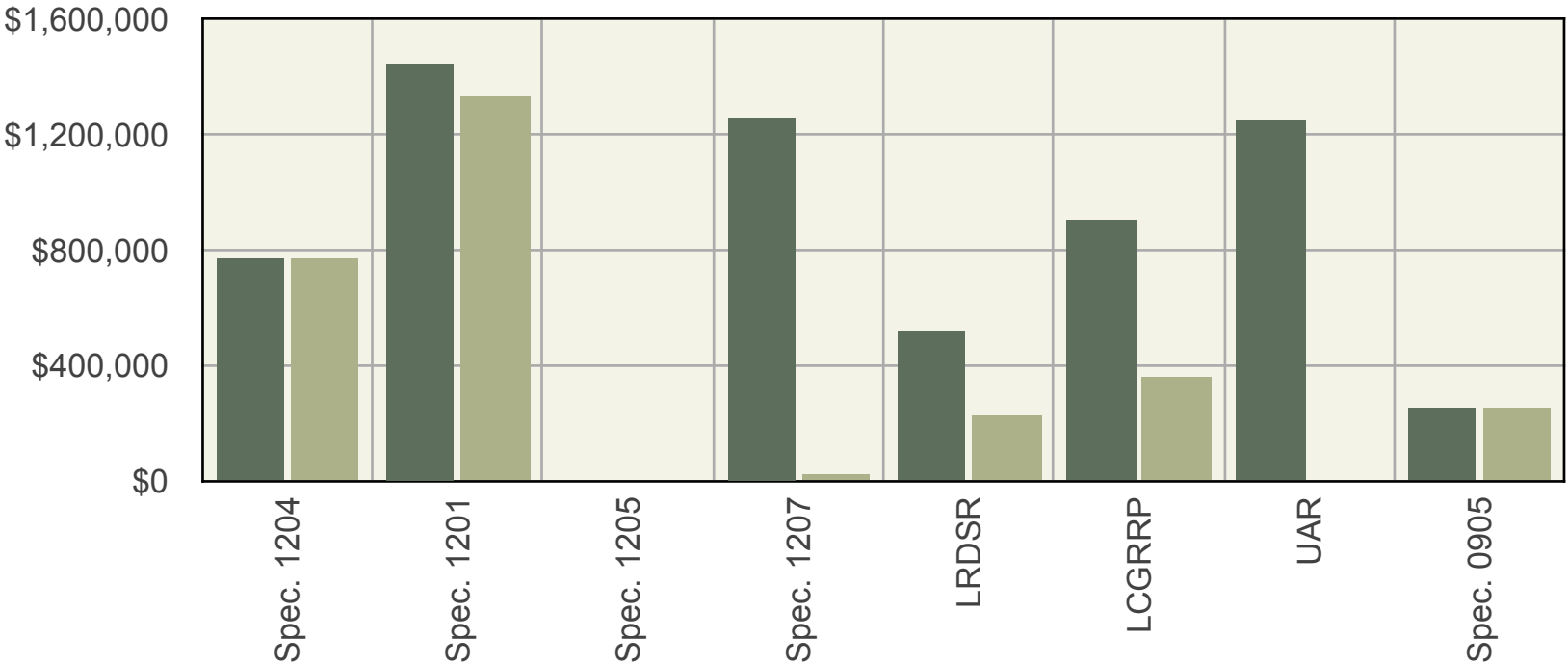
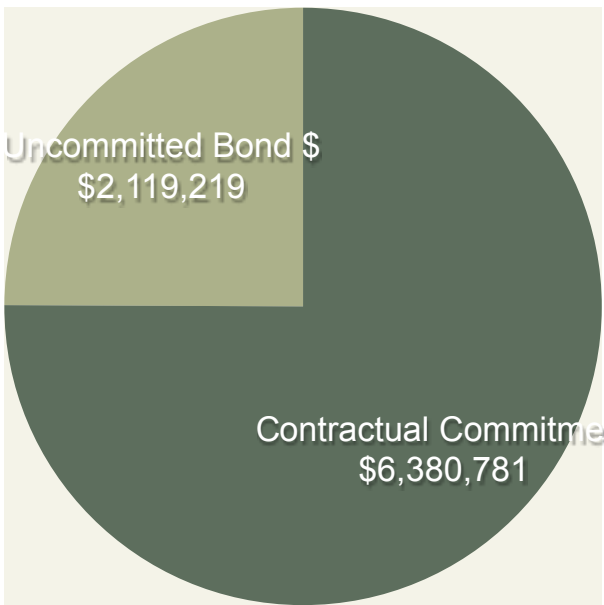
PWD WATER REVENUE BONDS - SERIES 2013A

Contractual Commitment

Uncommitted Bond \$

Contractual Commitment

Payout to Date



Project Commitment and Payout Summary

Project	Work Order No.	Description	Allocated Bond \$	Contractual Commitment	Payout to Date	Uncommitted Bond \$
Spec. 1204	603-12	Ave. Q - Q-3, Division and Sumac	\$725,000	\$765,085	\$765,085	(\$40,085)
Spec. 1201	606-11	20th, Puerta, Sweetbriar, and 22nd St. E.	\$1,450,000	\$1,445,270	\$1,327,923	\$4,730
Spec. 1205	605-12	Frontier, 31st St. E., etc. between Ave. Q and Q-4	\$1,200,000	\$0	\$0	\$1,200,000
Spec. 1207	607-12	10th St. E. between Ave. P and Palmdale Blvd.	\$1,400,000	\$1,255,008	\$18,626	\$144,992
LRDSR	501-04	Littlerock Sediment Removal (EIR/EIS/Permits)	\$975,000	\$515,925	\$227,154	\$459,075
LCGRRP	400-12	Littlerock Recharge and Recovery (Feasibility)	\$1,500,000	\$899,493	\$358,410	\$600,507
UAR	TBD	Upper Amargosa Recharge (Project Capacity)	\$1,250,000	\$1,250,000	\$0	\$0
Spec. 0905	601-09	15th St. E. between Ave. P and Ave. Q (Material Only)	\$0	\$250,000	\$250,000	(\$250,000)
Totals:			\$8,500,000	\$6,380,781	\$2,947,198	\$2,119,219

Project Payout Detail

Date	Project	Description	Invoice No.	Requisition No.	Payment Amount
Jul 8, 2013	WRB	Issuance Costs	N/A	2	\$ 24,815.84
Jul 9, 2013	Spec. 1204	BV Construction - Progress Payment #1	1	3	\$ 98,552.53
Jul 17, 2013	Spec. 1207	JT Eng. - Design Progress Payment	5187	4	\$ 9,108.00
Aug 5, 2013	Spec. 1204	BV Construction - Progress Payment #2	2	5	\$ 145,175.44
Sep 4, 2013	Spec. 1204	BV Construction - Progress Payment #3-4	3 and 4	6	\$ 167,790.43
Sep 30, 2013	LRDSR	Aspen - EIR/EIS Progress Payment	1116.002-01	7	\$ 18,499.60
Sep 30, 2013	Spec. 1204	BV Construction - Progress Payment #5	5	8	\$ 46,862.08
Oct 24, 2013	Spec. 1204	BV Construction - Progress Payment #6	6	9	\$ 51,052.05
Oct 24, 2013	LRDSR	Aspen - EIR/EIS Progress Payment	1116.002-02	10	\$ 8,410.32
Nov 7, 2013	Spec. 1204	BV Construction - Progress Payment #7	7	11	\$ 87,960.50
Dec 4, 2013	Spec. 1204	BV Construction - Progress Payment #8	8	12	\$ 70,650.08
Dec 4, 2013	LRDSR	Aspen - EIR/EIS Progress Payment	1116.002-03	13	\$ 11,054.97
Jan 2, 2014	LCGRRP	Kennedy/Jenks - Progress Payment	78236	14	\$ 24,066.25
Jan 2, 2014	Spec. 1201	BV Construction - Progress Payment #1	1	14	\$ 29,925.00
Jan 2, 2014	Spec. 1204	BV Construction - Progress Payment #9	9	14	\$ 58,787.84
Jan 2, 2014	LRDSR	Aspen - EIR/EIS Progress Payment	1116.002-04	14	\$ 36,178.95
Jan 2, 2014	Spec. 1207	JT Eng. - Design Progress Payment	5200	14	\$ 9,518.00
Jan 21, 2014	Spec. 1201	BV Construction - Progress Payment #2 & #3	2 & 3	15	\$ 114,095.00
Feb 24, 2014	LRDSR	Aspen - EIR/EIS Progress Payment	1116.002-05	16	\$ 4,917.47
Feb 24, 2014	Spec. 1201	BV Construction - Progress Payment #4 & #5	4 & 5	16	\$ 131,743.15
Mar 3, 2014	Spec. 1204	BV Construction - Retention Payment	10	17	\$ 38,254.26
Mar 3, 2014	LCGRRP	Kennedy/Jenks - Progress Payment	79010 & 80391	17	\$ 113,652.66
Mar 31, 2014	Spec. 1201	BV Construction - Progress Payment #6	6	18	\$ 126,834.50
Mar 31, 2014	LRDSR	Aspen - EIR/EIS Progress Payment	1116.002-06 and 07	18	\$ 17,080.04
Apr 16, 2014	LCGRRP	Kennedy/Jenks - Progress Payment	78236	19	\$ 28,228.60
Apr 16, 2014	Spec. 1201	BV Construction - Progress Payment #7	7	19	\$ 252,741.80
May 15, 2014	Spec. 1201	BV Construction - Progress Payment #8	8	20	\$ 69,825.00
May 15, 2014	LRDSR	Aspen - EIR/EIS Progress Payment	1116.002-08	20	\$ 33,388.96
May 15, 2014	LCGRRP	Kennedy/Jenks - Progress Payment	82422 & 80900	20	\$ 135,858.74
Jun 4, 2014	Spec. 1201	BV Construction - Progress Payment #9	9	21	\$ 67,260.00
Jun 4, 2014	LRDSR	Aspen - EIR/EIS Progress Payment	1116.002-09	21	\$ 31,845.93
Jun 30, 2014	Spec. 1201	BV Construction - Progress Payment #10	10	22	\$ 139,498.00
Jun 30, 2014	LCGRRP	Kennedy/Jenks - Progress Payment	83735	23	\$ 30,172.21
Jun 30, 2014	LRDSR	Aspen - EIR/EIS Progress Payment	1116.002-10	23	\$ 10,672.32
Jul 21, 2014	Spec. 1201	BV Construction - Progress Payment #11	11	24	\$ 141,217.50
Jul 21, 2014	LCGRRP	Kennedy/Jenks - Progress Payment	84147	24	\$ 26,431.83
Jul 21, 2014	LRDSR	Aspen - EIR/EIS Progress Payment	1116.002-11	24	\$ 6,274.20
Aug 19, 2014	Spec. 1201	BV Construction - Progress Payment #12	12	25	\$ 84,386.60
Aug 19, 2014	LRDSR	Aspen - EIR/EIS Progress Payment	1116.002-12	25	\$ 11,115.51
Sept 10, 2014	Spec. 1201	BV Construction - Progress Payment #13	13	26	\$ 47,654.85
Sept 10, 2014	LRDSR	Aspen - EIR/EIS Progress Payment	1116.002-13	26	\$ 37,715.30
Sept 29, 2014	Spec. 1201	BV Construction - Progress Payment #14	14	27	\$ 122,741.90
Sept 29, 2014	Spec. 0905	PWD - Reimbursement	N/A	27	\$ 250,000.00

for unauthorized use, the service to that Consumer may be discontinued without notice. The District will not restore service to such Consumer until that Consumer has complied with the District's Rules and Regulations and other reasonable requirements of the District and the District has been reimbursed for the full amount of the service rendered and the actual cost to the District incurred by reason of the fraudulent use.

5. For Failure to Comply with Rules

The District may disconnect a service for failure to comply with the District's Rules and Regulations established as a condition to the use of water, if full compliance with the Rules and Regulations is not obtained within five calendar days after notice to such effect has been given to the Consumer. Where safety of water supply is endangered, services may be discontinued immediately without notice.

- C. Restoration of Service: (Revised 2-23-98)** In order to resume or continue service that has been disconnected, the Consumer must pay a Non-Payment Shutoff Fee as set forth under Article 8.03C (1). The District will endeavor to make reconnections as soon as practicable, to suit the Consumer's convenience; however, the District shall make the reconnection before the end of the next regular working day following the Consumer's request and payment of any applicable reconnection fees and other charges pursuant to 8.03(C)(1).

**8.06: CHANGES IN METER SIZE, LAND USE OR INCLUSION OF
ADDITIONAL LAND AREA**

The owner of a property who desires a change in meter size or location of such meter or changes substantially the type of land use (such as residential to

commercial) or wishes to include adjacent land areas not served at the time of the original commencement of service, shall make a request in writing and, if approved by the District, shall pay various costs and charges as set forth below.

- A. Charges for a Smaller Meter:** (Revised 9-9-09) If the desired meter size is the next smaller size meter than the current size, the Owner shall complete a Meter Exchange Application. Upon District approval of the Application, fees associated with desired meter exchange must be paid prior to performance of work. Said Application and fees are attached hereto as Appendix N.1.
- B. Charges for a Larger Meter:** If the desired meter size is larger than the current size, the Owner shall pay the full current charges for a new regular service connection for the desired meter size as set forth in Article 10.05, less any credit on the removed meter. In addition, the Owner must also pay the Assessment Parity Charge and the Capital Improvement Fee as set forth in Articles 10.06 and 10.07, respectively; any charge that has been paid previously by the Owner or predecessors will be credited against the amount due under the current charge.
- C. Charges for Change in Meter Location:** If the Consumer desires a change in location of the meter, such change may be effected with the mutual agreement of the District and the property owner, and the owner/Consumer shall pay for the actual costs incurred by the District.
- D. Change in Land Use:** The Consumer/property owner shall notify the District of any change in the character or use of the property or buildings from that for which the service connection was originally obtained. If a residential property is to be reclassified or used as commercial or industrial or a commercial property is to be reclassified or used as industrial, the owner shall pay the current Assessment Parity

APPENDIX N.1

METER DOWNSIZING PROGRAM



PALMDALE WATER DISTRICT

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

Fax (661) 947-8604

www.palmdalewater.org

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Attorneys



METER EXCHANGE APPLICATION

NAME: _____

SERVICE ADDRESS: _____

MAILING ADDRESS: _____

PHONE NUMBER WORK: () _____ HOME: () _____

ACCOUNT NUMBER: _____

I understand that a reduction in meter size might create a loss of water volume and/or pressure. I acknowledge that the Palmdale Water District is not responsible for problems associated with a loss of volume or pressure which may result from installing a smaller meter on my property. Current costs to perform said exchange are listed below.

Please check applicable box:

- | | | |
|--------------------------|--------------|----------|
| ☐ | 1" to 5/8" | \$240.00 |
| ☐ | 2" to 1-1/2" | \$579.00 |

Signature: _____

Date: _____

For Office Use Only:

Lot Size: _____ Pressure: _____

General Manager or Principal Engineer: _____

Billing: _____ Facilities: _____

Comments: _____

