

Since 1918



# PALMDALE WATER DISTRICT

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

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## Board of Directors

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Attorneys

April 7, 2016

***Agenda for a Meeting  
of the Finance Committee of the Palmdale Water District  
Committee Members: Marco Henriquez-Chair, Robert Alvarado  
to be held at the District's office at 2029 East Avenue Q, Palmdale  
Tuesday, April 12, 2016  
3:30 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 (Government Code Section 54957.5). 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. (PWD Rules and Regulations, Appendix DD, Sec. IV.A.)

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.)



*Providing high quality water to our current and future customers at a reasonable cost.*



- 4.1) Consideration and possible action on approval of minutes of regular meeting held November 4, 2015.
- 4.2) Discussion and overview of Cash Flow Statement and Current Cash Balances as of February, 2016. (Financial Advisor Egan)
- 4.3) Discussion and overview of Financial Statements, Revenue, and Expense and Departmental Budget Reports for February, 2016. (Finance Manager Williams)
- 4.4) Discussion and overview of committed contracts issued and water revenue bond projects. (Assistant General Manager Knudson)
- 5) Information items.
  - 5.1) Status of Debt Service Coverage. (Financial Advisor Egan)
  - 5.2) Update on Request for Proposals process for CIS. (Customer Finance Supervisor Taylor)
  - 5.3) Other.
- 6) Board members' requests for future agenda items.
- 7) Adjournment.



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DENNIS D. LaMOREAUX,  
General Manager

DDL/dd

**PALMDALE  
WATER DISTRICT  
BOARD MEMORANDUM**

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**DATE:** April 6, 2016 April 12, 2016  
**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  
FEBRUARY, 2016.*

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Attached is the Investment Funds Report and current cash balance as of February 29, 2016. The reports will be reviewed in detail at the Finance Committee meeting.

PALMDALE WATER DISTRICT  
INVESTMENT FUNDS REPORT  
February 29, 2016

					February 2016	January 2016
<b>CASH</b>						
1-00-0103-100	Citizens - Checking				86,155.05	322,221.63
1-00-0103-200	Citizens - Refund				-	-
1-00-0103-300	Citizens - Merchant				159,686.19	44,173.09
				Bank Total	245,841.24	366,394.72
1-00-0110-000	PETTY CASH				300.00	300.00
1-00-0115-000	CASH ON HAND				5,400.00	5,400.00
				TOTAL CASH	251,541.24	372,094.72
<b>INVESTMENTS</b>						
1-00-0135-000	Local Agency Investment Fund			Acct. Total	11,776.77	11,776.77
1-00-0120-000	UBS Money Market Account General (SS 11469)					
	UBS RMA Government Portfolio				3,500,219.49	5,199,968.63
	UBS Bank USA Dep acct				250,000.00	250,000.00
	Accrued interest				4,552.22	4,213.78
					3,754,771.71	5,454,182.41
US Government Securities						
Status	Issuer	Maturity Date	Rate	PAR	Market Value	Market Value
US Treasury Note		2/28/2017	0.0875	1,000,000	1,001,600.00	
				1,000,000	1,001,600.00	-
Certificates of Deposit						
	Issuer	Maturity Date	Rate	Face Value		
1	Safra National	08/16/2016	0.60	240,000	240,014.40	239,935.20
2	First Bank PR	11/07/2016	0.80	240,000	240,091.20	239,959.20
3	Compass Bank	02/07/2017	0.95	240,000	240,247.20	240,064.80
4	GE Cap Retail Bnk	04/27/2017	1.85	200,000	201,506.00	
5	Discover Bank	05/02/2017	1.75	240,000	242,116.80	241,980.00
6	Merrick Bnk	06/12/2017	1.00	100,000	100,162.00	
7	Level One Bnk	06/19/2017	0.07	101,000	101,024.24	
8	GE Cap Retail Bnk	06/22/2017	1.80	200,000	202,182.00	
9	Capitol One	08/14/2017	1.20	240,000	240,556.80	240,266.40
10	Triumph Bnk	09/26/2017	0.80	200,000	200,056.00	
11	MB Finl Bnk	10/26/2017	0.85	200,000	200,076.00	
				2,201,000	2,208,032.64	1,202,205.60
				Acct. Total	6,964,404.35	6,656,388.01
1-00-1110-000	UBS Money Market Account Capital (SS 11475)					
	UBS Bank USA Dep acct				5.60	250,000.00
	UBS RMA Government Portfolio				-	610,137.46
				Acct. Total	5.60	860,137.46
1-00-0125-000	UBS Access Account General (SS 11432)					
	UBS Bank USA Dep acct				220,067.59	250,000.00
	UBS RMA Government Portfolio				-	1,695,866.52
	Accrued interest				8,956.14	5,158.28
					229,023.73	1,951,024.80
US Government Securities						
Status	Issuer	Maturity Date	Rate	PAR	Market Value	Market Value
	FFCB	06/02/2016	0.375	1,000,000	1,000,040.00	999,970.00
	US Treasury Note	02/15/2019	2.750	1,500,000	1,579,920.00	
	US Treasury Note	02/15/2019	0.750	1,000,000	995,270.00	
				3,500,000	3,575,230.00	999,970.00
Certificates of Deposit						
	Issuer	Maturity Date	Rate	Face Value		
1	Goldman Sachs Bk	11/07/2016	1.00	240,000	240,496.80	240,410.40
2	CIT Bank	11/06/2017	1.60	240,000	240,252.00	240,218.40
3	BMW Bank	11/15/2018	2.00	240,000	243,717.60	242,668.80
4	American Express	04/29/2019	1.45	240,000	240,969.60	239,666.40
5	Synchrony Bank	04/14/2020	1.85	240,000	241,653.60	240,062.40
				1,200,000	1,207,089.60	1,203,026.40
				Acct. Total	5,011,343.33	4,154,021.20
				Total Managed Accounts	11,987,530.05	11,682,323.44
1-00-1121-000	UBS Rate Stabilization Fund (SS 24016) - District Restricted					
	UBS Bank USA Dep acct				250,000.00	250,000.00
	UBS RMA Government Portfolio				230,261.31	230,253.75
				Acct. Total	480,261.31	480,253.75
				GRAND TOTAL CASH AND INVESTMENTS	12,719,332.60	12,534,671.91
				Increase (Decrease) in Funds	184,660.69	
1-00-1130-000	2013A Bonds - Project Funds (BNY Mellon)					
	Construction Funds				769,441.99	957,743.02

**PALMDALE WATER DISTRICT**

## 2016 Cash Flow Report (Based on Jan. 19, 2016 Approved Budget)

2016 Cash Flow Report (Based on Jan. 19, 2016 Approved Budget)														Budget 2017 Carryover Information
	January	February	March	April	May	June	July	August	September	October	November	December	YTD	
Total Cash Beginning Balance (BUDGET)	12,253,595	11,996,708	12,070,140	9,443,313	11,240,278	11,923,901	11,779,269	10,981,346	11,574,708	9,220,541	9,395,698	9,267,781		(582,380)
Total Cash Beginning Balance	12,253,595	12,534,672	12,719,333	10,291,817	11,995,503	12,661,229	12,870,522	12,253,046	12,338,151	10,000,727	9,792,627	9,721,454		
Budgeted Water Receipts	1,541,128	1,523,788	1,575,809	1,590,982	1,790,396	1,946,460	2,165,382	2,202,231	2,030,994	1,946,460	1,688,521	1,673,349	21,675,500	
Water Receipts	1,836,145	1,903,857	1,575,809	1,590,982	1,790,396	1,946,460	2,165,382	2,202,231	2,030,994	1,946,460	1,688,521	1,673,349	22,350,586	
DWR Refund (Operational Related)													-	
Other													-	
Total Operating Revenue (BUDGET)													-	
Total Operating Revenue (ACTUAL)	1,836,145	1,903,857	1,575,809	1,590,982	1,790,396	1,946,460	2,165,382	2,202,231	2,030,994	1,946,460	1,688,521	1,673,349	22,350,586	
Total Operating Expenses excl GAC (BUDGET)	(1,237,486)	(1,217,967)	(1,591,629)	(1,550,533)	(1,568,100)	(1,439,060)	(1,770,025)	(1,614,651)	(1,795,266)	(1,449,785)	(1,434,170)	(1,550,028)	(18,218,700)	
GAC (BUDGET)	(362,730)		(190,000)			(190,000)			(190,000)		(190,000)		(1,122,730)	
Operating Expenses excl GAC (ACTUAL)	(1,356,117)	(1,347,953)	(1,591,629)	(1,550,533)	(1,568,100)	(1,439,060)	(1,770,025)	(1,614,651)	(1,795,266)	(1,449,785)	(1,434,170)	(1,550,028)	(18,467,318)	
GAC	(62,730)	(183,290)	(275,135)					(190,000)			(190,000)		(901,154)	
Prepaid Insurance (paid)/refunded													-	
Total Operating Expense (ACTUAL)	(1,418,847)	(1,531,243)	(1,866,764)	(1,550,533)	(1,568,100)	(1,439,060)	(1,770,025)	(1,804,651)	(1,795,266)	(1,449,785)	(1,624,170)	(1,550,028)	(19,368,473)	
Non-Operating Revenue Expenses:														
Assessments, net (BUDGET)	664,439	253,955	14,289	2,027,090	739,781	11,042	75,342	127,302	-	-	129,251	2,452,512	6,495,000	
Actual/Projected Assessments, net	684,181	313,172	15,308	2,027,090	739,781	11,042	75,342	127,302	-	-	129,251	2,452,512	6,574,979	
RDA Pass-through (Successor Agency)							223,926						223,926	
Interest	3,168	4,991	2,915	2,915	2,915	2,915	2,915	2,915	2,915	2,915	2,915	2,935	37,328	
Market Adjustment	7,983	(12,780)											(4,797)	
Grant Re-imbursement						308,000						177,000	485,000	
Capital Improvement Fees						25,000						25,000	50,000	
DWR Refund (Capital Related)			50,000			50,000			50,000			50,000	200,000	
Other	3,415	26	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,370	86,781	
Total Non-Operating Revenues (BUDGET)													-	
Total Non-Operating Revenues (ACTUAL)	698,746	305,408	76,553	2,038,335	751,026	629,212	86,587	138,547	61,245	11,245	140,496	2,715,817	7,653,217	
Non-Operating Expenses:														
Budgeted Capital Expenditures	(514,999)	(306,567)	(287,878)	(40,796)	(48,676)	(26,296)	(91,743)	(91,743)	(91,743)	(91,743)	(91,744)	(918,263)	(2,602,191)	
Actual/Projected Capital Expenditures	(93,505)	(302,341)	(374,451)	(184,075)	(116,574)	(86,296)	(361,296)	(260,000)	(315,000)	(225,000)	(85,000)	(261,809)	(2,665,348)	
Uncommitted Capital Expenditures													-	
WRB Capital Expenditures										(300,000)			(300,000)	
SWP Capitalized	(717,495)	(170,388)	(196,069)	(170,390)	(170,390)	(170,390)	(717,492)	(170,390)	(201,804)	(170,388)	(170,388)	(170,388)	(3,195,972)	
Butte County Water Transfer						(650,000)						(650,000)	(1,300,000)	
Bond Payments - Interest			(1,084,847)						(1,076,522)				(2,161,369)	
Principal			(537,114)						(1,020,439)				(1,557,553)	
Capital leases - Go West (2012 Lease)	(17,296)	(17,296)	(17,296)	(17,296)	(17,296)	(17,296)	(17,296)	(17,296)	(17,296)	(17,296)	(17,296)	(17,296)	(207,553)	
Capital leases - GE Capital (Printer Lease)	(6,672)	(3,336)	(3,336)	(3,336)	(3,336)	(3,336)	(3,336)	(3,336)	(3,336)	(3,336)	(3,336)	(3,336)	(43,369)	
Total Non-Operating Expenses (ACTUAL)	(834,969)	(493,362)	(2,213,113)	(375,097)	(307,596)	(927,318)	(1,099,420)	(451,022)	(2,634,397)	(716,020)	(276,020)	(1,102,829)	(11,431,164)	
Total Cash Ending Balance (BUDGET)	11,996,708	12,070,140	9,443,313	11,240,278	11,923,901	11,779,269	10,981,346	11,574,708	9,220,541	9,395,698	9,267,781	10,300,285		
Total Cash Ending Balance (ACTUAL)	12,534,672	12,719,333	10,291,817	11,995,503	12,661,229	12,870,522	12,253,046	12,338,151	10,000,727	9,792,627	9,721,454	11,457,762		
											Budget	10,300,285		
											Difference	1,157,477		
Indicates actual expenditures/revenues:														
Indicates anticipated expenditures/revenues:														

# **PALMDALE WATER DISTRICT BOARD MEMORANDUM**

**DATE:** April 5, 2016 **April 12, 2016**  
**TO:** FINANCE COMMITTEE **Committee Meeting**  
**FROM:** Michael Williams, Finance Manager/CFO  
**VIA:** Mr. Dennis LaMoreaux, General Manager  
**RE:** ***AGENDA ITEM 4.3 – DISCUSSION AND OVERVIEW OF 2016 FINANCIAL STATEMENTS, REVENUE, AND EXPENSE AND DEPARTMENTAL BUDGET REPORTS FOR FEBRUARY, 2016***

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## **Discussion:**

Presented here are Balance Sheet and Profit/Loss Statement for the period ending February 29, 2016. 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 February, 2016.

This is the second month of the District's Budget Year 2016. The target percentage is 16.6%. Revenues ideally are at or above, and expenditures ideally are below.

## **Balance Sheet:**

- Page 1 is our balance sheet on February 29, 2016.
- The significant change is the reporting of pension related activity required by GASB statement #68. Our CalPERS contributions are now reported and our pension obligation from the unfunded liability is reported. These items have a significant impact on our retained earnings.

## **Profit/Loss Statement:**

- Page 3 is our profit/loss statement on February 29, 2016.
- Operating revenue is at 14% of budget.
- Cash operating expense is at 18% of budget.
- A few of the departments are showing higher than target percentage, but it's nothing out of the ordinary this time of the year. The percentages should align after the first quarter.
- Page 3-1 is a listing of other revenues and it includes year to date totals.
- Page 6 is showing the distribution of expense between labor and operations. Labor costs are currently at 47% of total expenses with salaries making up 31% of that.

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

- Page 7 is our comparison of February, 2015 to February, 2016.
- Total operating revenue is down \$63K, or 4%.
- Operating expenditures are down \$98K, or 6%.

FINANCE COMMITTEE  
PALMDALE WATER DISTRICT

VIA: Mr. Dennis LaMoreaux, General Manager

-2-

April 5, 2016

- Page 8 is a graphic presentation of the water consumption comparison. Units billed in acre feet were down by 139, or 16.5%. Total revenue per unit sold is up \$0.61, or 15%, total revenue per connection is down \$2.68, or 5%, and units billed per connection is down 2.35, or 17%.

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

- Page 9 is our comparison of revenue, year-to-date.
- Operating revenue through February, 2016 is down \$45K, or 1.5%.
- Retail water revenue from all areas are down by \$35K from last year. That's shown by the combined green highlighted area.
- Retail water sales including the drought surcharge, but excluding meter fees, is down \$56K.
- Total revenue is up \$56K.
- Operating revenue is at 14% of budget; last year was at 13% of budget. However, our 2016 revenue budget is \$1.5MM less than 2015.

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

- Page 11 is our comparison of expense, year-to-date.
- Cash Operating Expenses through February, 2016 are up \$477K, or 13%, compared to 2015 due primarily to our GAC purchases.
- Total Expenses are up \$508K, or 10%, for the same reasons.

**Departments:**

- Pages 14 through 24 are detailed individual departmental budgets for your review.
- Pages 14-1 & 14-2 are the Director monthly detailed comparisons for January and February, respectively.

**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.

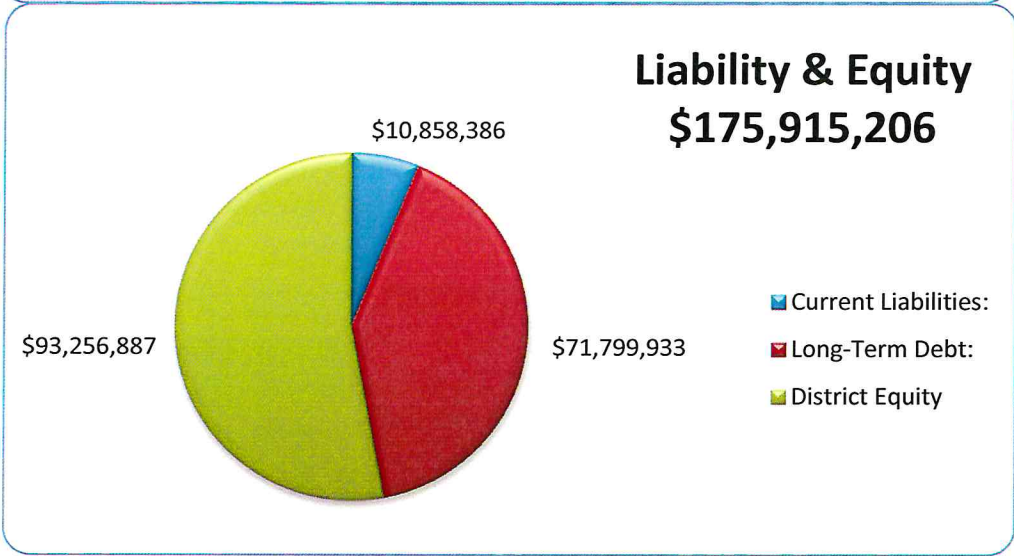
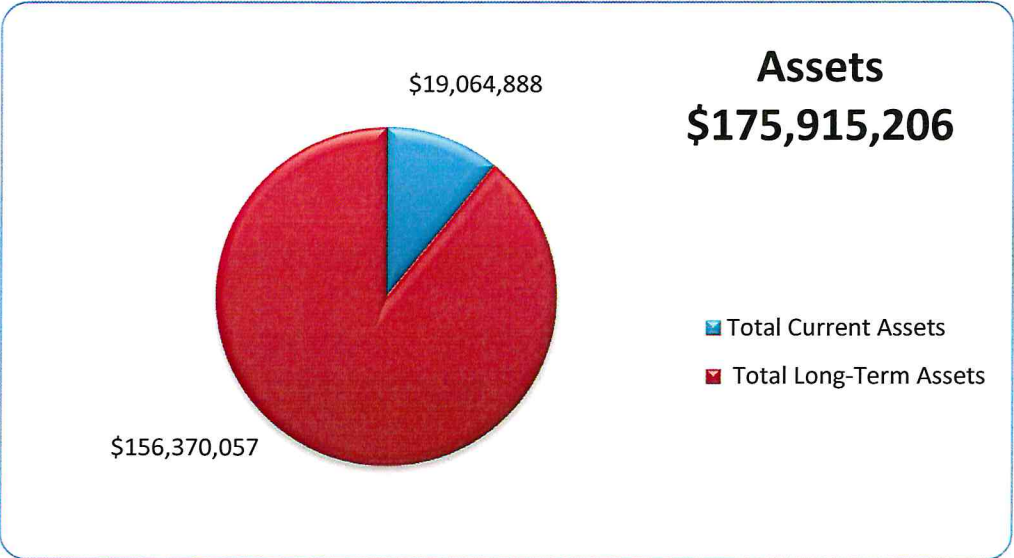
**Service Cost Construction:** The value of material, parts & supplies from inventory used to construct, repair and maintain our asset infrastructure.

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

**Palmdale Water District**  
**Balance Sheet Report**  
**For the Two Months Ending 2/29/2016**

	<b>February 2016</b>	<b>January 2016</b>
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash and Cash Equivalents	\$ 251,541	\$ 372,095
Investments	11,987,530	11,682,323
2013A Bonds - Project Funds	769,442	957,743
	<u>\$ 13,008,513</u>	<u>\$ 13,012,161</u>
<b>Receivables:</b>		
Accounts Receivables - Water Sales	\$ 1,357,199	\$ 1,616,357
Accounts Receivables - Miscellaneous	38,498	84,918
Allowance for Uncollected Accounts	(196,113)	(196,113)
	<u>\$ 1,199,584</u>	<u>\$ 1,505,163</u>
Assessments Receivables	\$ 3,860,988	\$ 4,174,160
Meters, Materials and Supplies	795,212	823,903
Prepaid Expenses	200,590	158,579
<b>Total Current Assets</b>	<b>\$ 19,064,888</b>	<b>\$ 19,673,966</b>
<b>Long-Term Assets:</b>		
Property, Plant, and Equipment, net	\$ 112,058,000	\$ 112,051,028
Participation Rights in State Water Project, net	43,173,568	43,200,073
Investment in PRWA	213,130	265,420
2013A Bonds - Insurance & Surety Bond	220,558	221,224
CalPERS Contributions	704,801	-
	<u>\$ 156,370,057</u>	<u>\$ 155,737,745</u>
<b>Restricted Cash:</b>		
Rate Stabilization Fund	480,261	480,254
<b>Total Long-Term Assets &amp; Restricted Cash</b>	<b>\$ 156,850,318</b>	<b>\$ 156,217,999</b>
<b>Total Assets</b>	<b>\$ 175,915,206</b>	<b>\$ 175,891,965</b>
<b>LIABILITIES AND DISTRICT EQUITY</b>		
<b>Current Liabilities:</b>		
Current Interest Installment of Long-term Debt	\$ 904,039	\$ 723,231
Current Principal Installment of Long-term Debt	1,742,012	1,742,012
Accounts Payable and Accrued Expenses	5,845,668	5,686,077
Deferred Assessments	2,366,667	2,958,333
<b>Total Current Liabilities</b>	<b>\$ 10,858,386</b>	<b>\$ 11,109,653</b>
<b>Long-Term Debt:</b>		
Pension-Related Debt	\$ 9,177,550	\$ 945,217
OPEB Liability	11,594,545	11,489,308
2013A Water Revenue Bonds	42,954,964	42,957,215
2012 - Certificates of Participation	8,040,728	8,033,930
2011 - Capital Lease Payable	32,146	47,286
<b>Total Long-Term Liabilities</b>	<b>\$ 71,799,933</b>	<b>\$ 63,472,956</b>
<b>Total Liabilities</b>	<b>\$ 82,658,318</b>	<b>\$ 74,582,610</b>
<b>District Equity</b>		
Revenue from Operations	\$ (1,381,717)	\$ (877,335)
Retained Earnings	94,638,604	102,186,690
<b>Total Liabilities and District Equity</b>	<b>\$ 175,915,206</b>	<b>\$ 175,891,965</b>

# BALANCE SHEET AS OF FEBRUARY 29, 2016



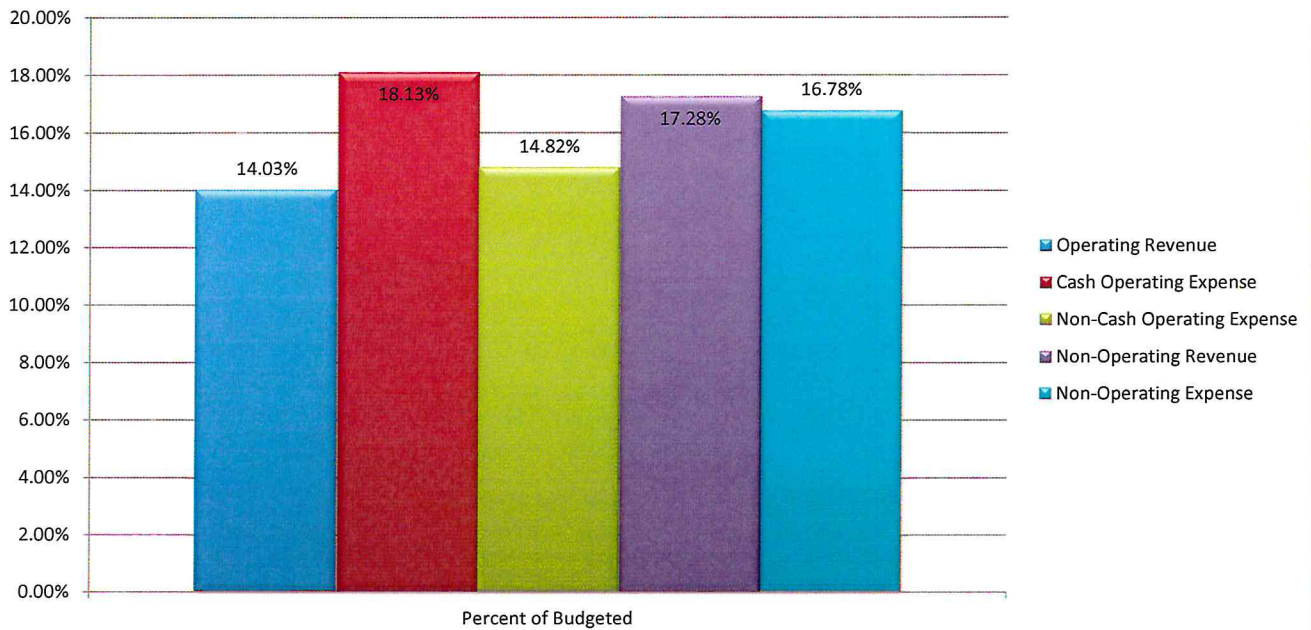
**Palmdale Water District**  
**Consolidated Profit and Loss Statement**  
**For the Two Months Ending 2/29/2016**

	Thru January	February	Year-to-Date	Adjustments	Adjusted Budget	% of Budget
<b>Operating Revenue:</b>						
Wholesale Water	\$ -	\$ 10,512	\$ 10,512		\$ 160,000	6.57%
Water Sales	414,447	287,294	701,741		7,242,000	9.69%
Meter Fees	1,012,419	1,014,150	2,026,569		12,079,000	16.78%
Water Quality Fees	50,437	39,540	89,977		934,500	9.63%
Elevation Fees	18,074	13,958	32,032		400,000	8.01%
Other (Page 3-1)	55,326	56,832	112,157		860,000	13.04%
Drought Surcharge	41,510	27,421	68,931		-	
<b>Total Operating Revenue</b>	<b>\$ 1,592,213</b>	<b>\$ 1,449,707</b>	<b>\$ 3,041,920</b>	<b>\$ -</b>	<b>\$ 21,675,500</b>	<b>14.03%</b>
<b>Cash Operating Expenses:</b>						
Directors	\$ 14,960	\$ 12,112	\$ 27,072		\$ 145,750	18.57%
Administration-Services	131,626	112,493	244,119		1,588,750	15.37%
Administration-District	40,952	100,557	141,510		1,612,750	8.77%
Engineering	119,019	87,919	206,938		1,279,250	16.18%
Facilities	501,625	786,200	1,287,824		6,513,750	19.77%
Operations	201,242	150,496	351,738		2,449,250	14.36%
Finance	117,732	94,655	212,387		1,168,250	18.18%
Water Conservation	25,295	21,413	46,708		239,250	19.52%
Human Resources	40,831	35,779	76,610		420,350	18.23%
Information Technology	45,163	93,722	138,885		867,750	16.01%
Customer Care	137,341	102,757	240,098		1,386,750	17.31%
Source of Supply-Purchased Water	193,158	(93,084)	100,074		1,725,000	5.80%
Plant Expenditures	62,074	29,000	91,074		-	
GAC Filter Media Replacement	521,064	-	521,064		934,500	55.76%
<b>Total Cash Operating Expenses</b>	<b>\$ 2,152,081</b>	<b>\$ 1,534,022</b>	<b>\$ 3,686,103</b>	<b>\$ -</b>	<b>\$ 20,331,350</b>	<b>18.13%</b>
<b>Net Cash Operating Profit/(Loss)</b>	<b>\$ (559,868)</b>	<b>\$ (84,314)</b>	<b>\$ (644,183)</b>	<b>\$ -</b>	<b>\$ 1,344,150</b>	<b>-47.92%</b>
<b>Non-Cash Operating Expenses:</b>						
Depreciation	\$ 490,865	\$ 488,918	\$ 979,783		\$ 7,200,000	13.61%
OPEB Accrual Expense	195,860	195,860	391,720		2,250,000	17.41%
Bad Debts	7,258	9,815	17,073		50,000	34.15%
Service Costs Construction	3,017	7,665	10,682		125,000	8.55%
Capitalized Construction	(37,687)	(83,743)	(121,430)		(1,000,000)	12.14%
<b>Total Non-Cash Operating Expenses</b>	<b>\$ 659,313</b>	<b>\$ 618,515</b>	<b>\$ 1,277,828</b>	<b>\$ -</b>	<b>\$ 8,625,000</b>	<b>14.82%</b>
<b>Net Operating Profit/(Loss)</b>	<b>\$ (1,219,182)</b>	<b>\$ (702,829)</b>	<b>\$ (1,922,011)</b>	<b>\$ -</b>	<b>\$ (7,280,850)</b>	<b>26.40%</b>
<b>Non-Operating Revenues:</b>						
Assessments (Debt Service)	\$ 446,708	\$ 446,708	\$ 893,417		\$ 4,670,000	19.13%
Assessments (1%)	144,958	144,958	289,917		2,025,000	14.32%
DWR Fixed Charge Recovery	-	-	-		200,000	0.00%
Interest	11,150	(7,789)	3,361		35,000	9.60%
Capital Improvement Fees	-	-	-		50,000	0.00%
Grants - State and Federal	-	-	-		485,000	0.00%
Other	124,125	26	124,151		120,000	103.46%
<b>Total Non-Operating Revenues</b>	<b>\$ 726,942</b>	<b>\$ 583,903</b>	<b>\$ 1,310,845</b>	<b>\$ -</b>	<b>\$ 7,585,000</b>	<b>17.28%</b>
<b>Non-Operating Expenses:</b>						
Interest on Long-Term Debt	\$ 186,021	\$ 186,749	\$ 372,770		\$ 2,228,000	16.73%
Amortization of SWP	196,894	196,895	393,789		2,238,000	17.60%
Change in Investments in PRWA	-	1,183	1,183		-	
Water Conservation Programs	680	2,129	2,809		126,500	2.22%
<b>Total Non-Operating Expenses</b>	<b>\$ 383,595</b>	<b>\$ 386,955</b>	<b>\$ 770,551</b>	<b>\$ -</b>	<b>\$ 4,592,500</b>	<b>16.78%</b>
<b>Net Earnings</b>	<b>\$ (875,835)</b>	<b>\$ (505,881)</b>	<b>\$ (1,381,717)</b>	<b>\$ -</b>	<b>\$ (4,288,350)</b>	<b>32.22%</b>

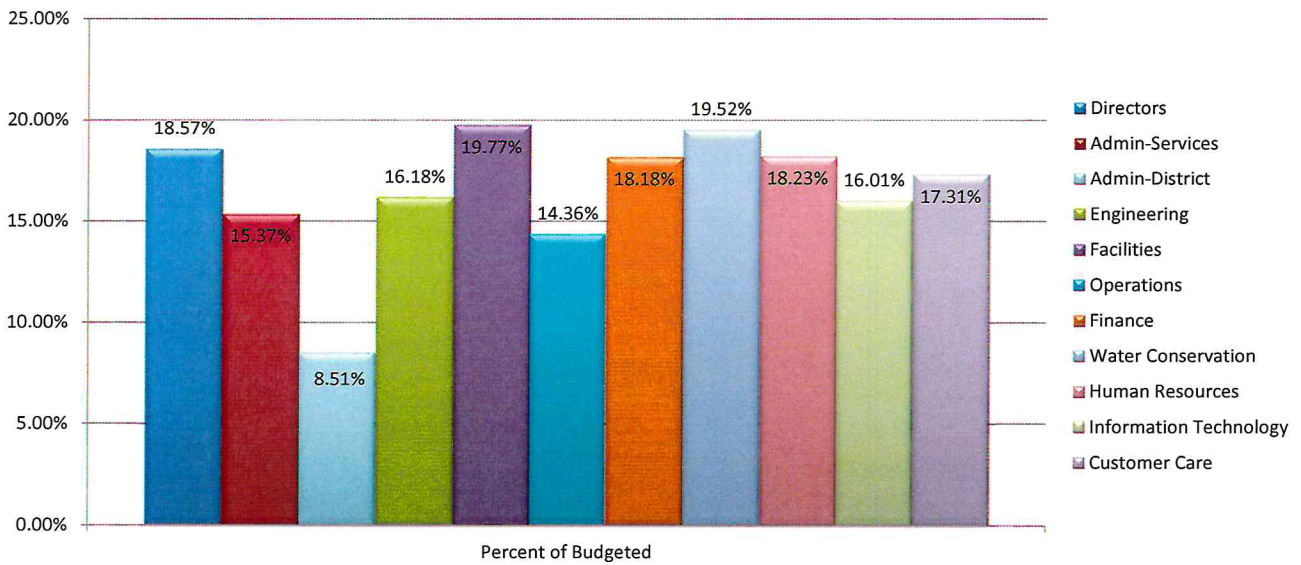
OTHER OPERATING REVENUE
-------------------------

	Current	YTD
5/8" Meter Charge(\$109)	\$25.00	\$25.00
Account Setup Charge(\$25)	\$3,725.00	\$5,685.00
After Hours Service Call	\$160.00	\$175.00
Lock Broken or Missing(\$15)	\$90.00	\$120.00
Miscellaneous Charge	\$848.00	\$848.00
Pulled Meter Service Charge(\$60)	\$120.00	\$120.00
Rejected Payment Notification	\$340.00	\$600.00
Repair Angle Stop(\$440.00)	\$1,320.00	\$1,320.00
Shut-Off Charge(\$30)	\$8,220.00	\$12,600.00
Shut-Off Notice Fee (\$5)	\$8,560.00	\$15,700.00
Standard Trip Charge(\$15)	\$240.00	\$450.00
Waste Water 1st Notice(\$50.00)	\$550.00	\$400.00
Waste Water 3rd Notice (\$500.00)	\$500.00	\$500.00
Late Fees	\$32,928.42	\$68,048.53
NSF Fee	\$350.00	\$550.00

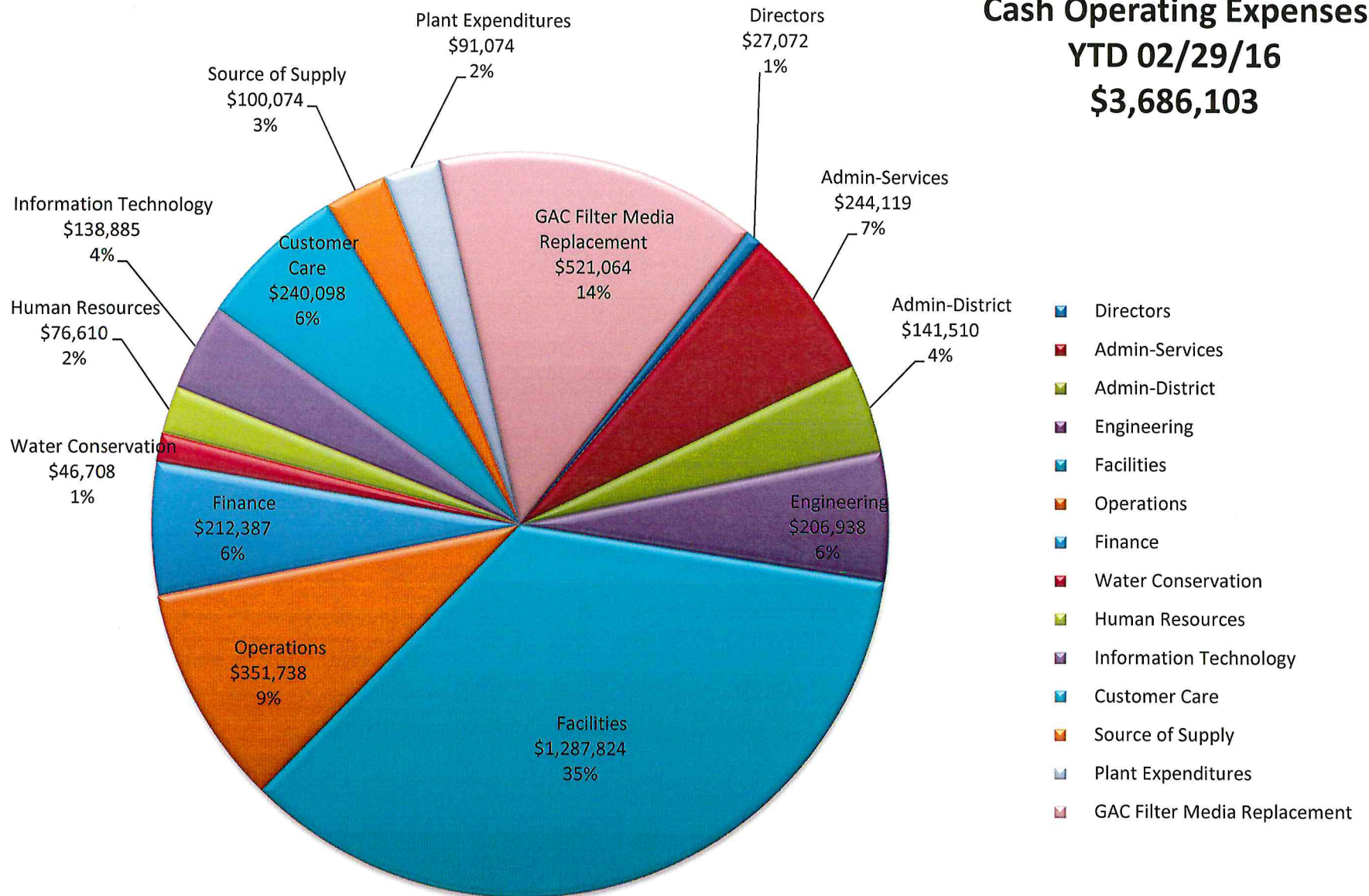
### P & L BUDGET vs. ACTUAL



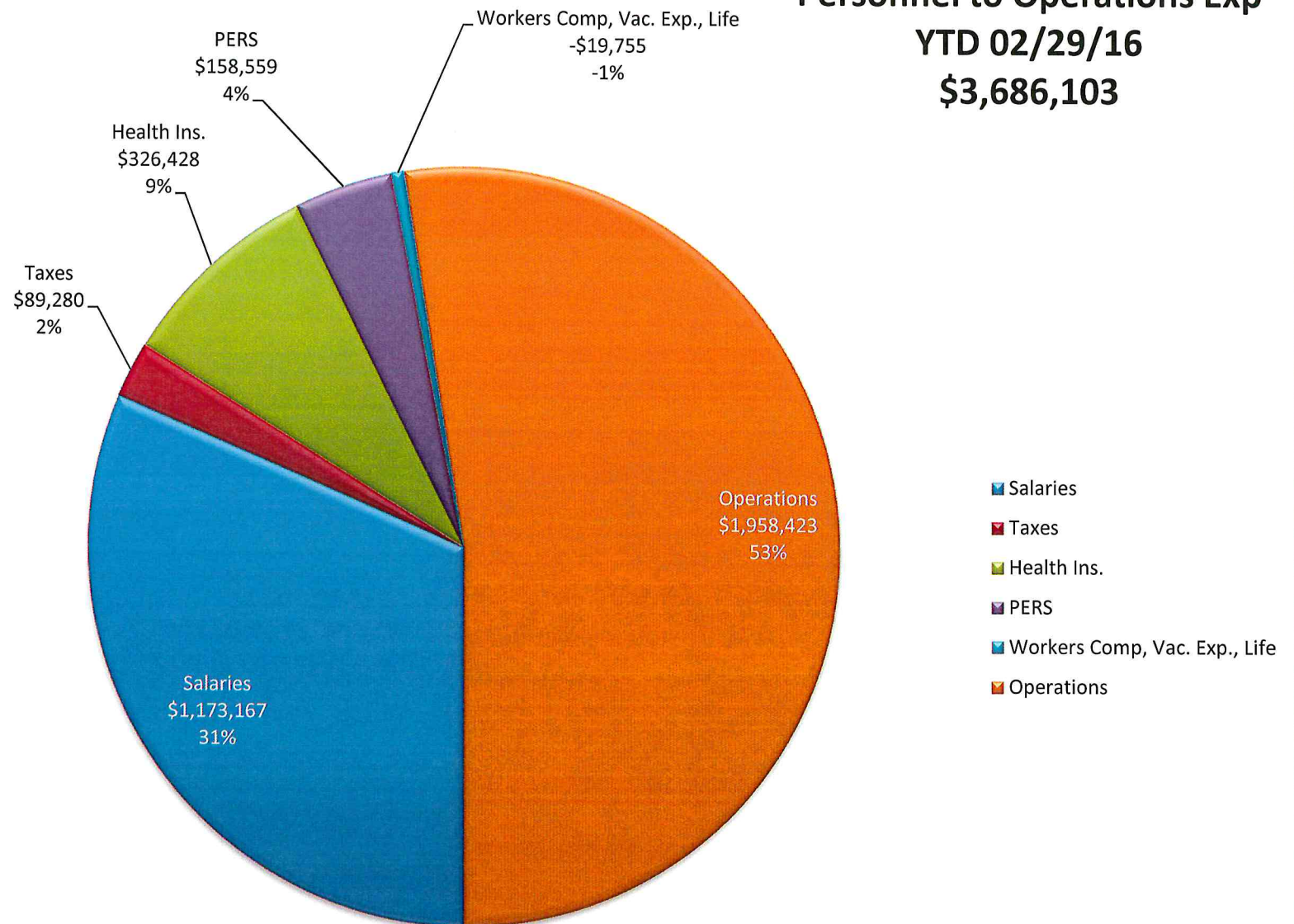
### DEPARTMENTAL - BUDGET vs. ACTUAL



# **Cash Operating Expenses** **YTD 02/29/16** **\$3,686,103**



**Personnel to Operations Exp**  
**YTD 02/29/16**  
**\$3,686,103**

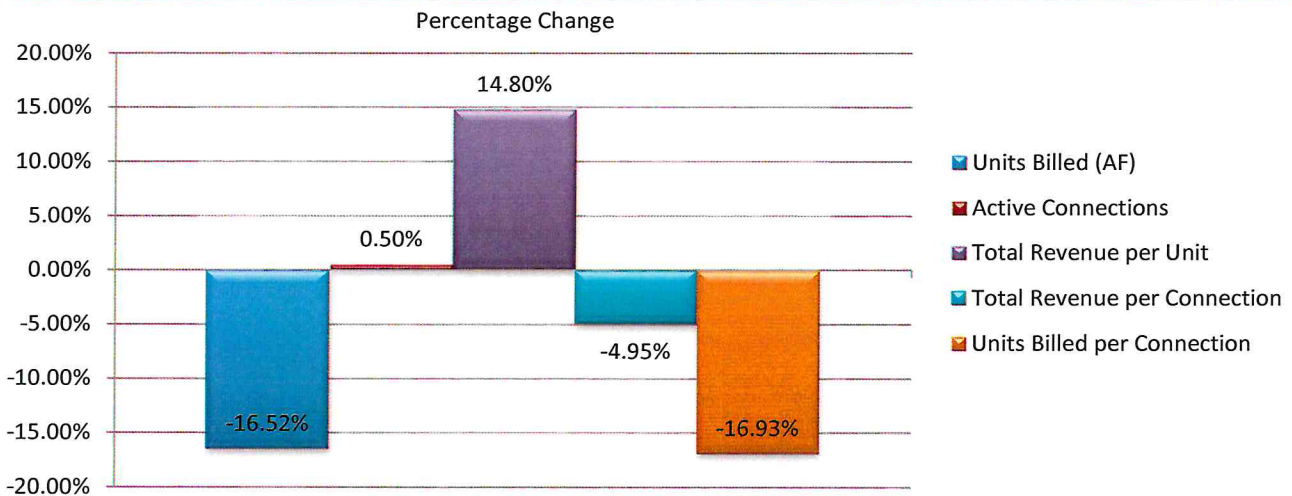
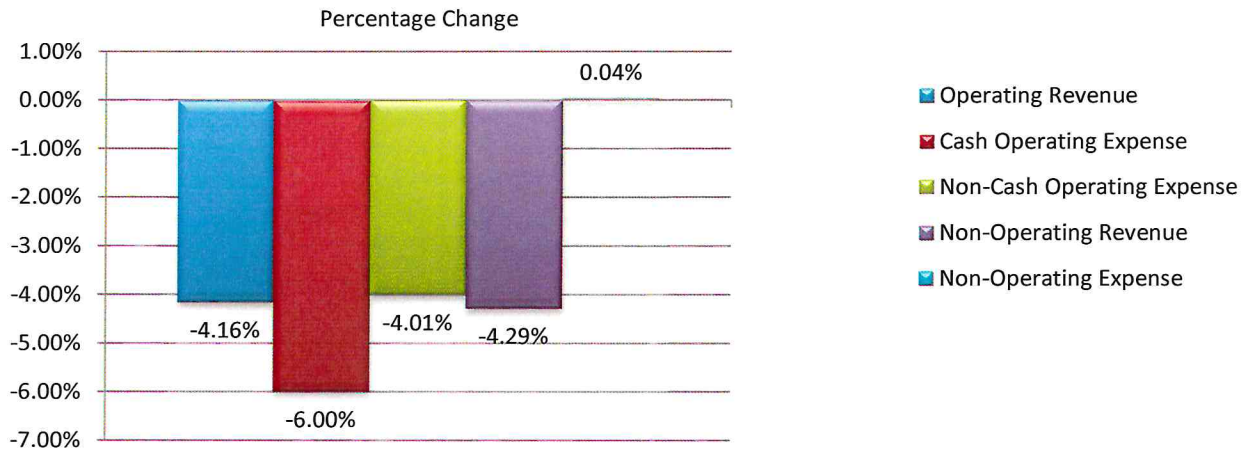


**Palmdale Water District**  
**Profit and Loss Statement**  
**Year-To-Year Comparison - February**

	2015 February	2016 February	Change	% Change		Consumption Comparison	
					Units Billed	2015	2016
<b>Operating Revenue:</b>						366,434	305,912
Wholesale Water	\$ 5,567	\$ 10,512	\$ 4,946		Active	26,454	26,587
Water Sales	379,623	287,294	(92,329)	-24.32%	Vacant	920	812
Meter Fees	972,877	1,014,150	41,273	4.24%			
Water Quality Fees	51,478	39,540	(11,938)	-23.19%	Rev/unit	\$ 4.13	\$ 4.74
Elevation Fees	19,895	13,958	(5,937)	-29.84%	Rev/con	\$ 54.03	\$ 51.36
Other	83,217	56,832	(26,385)	-31.71%	Unit/con	13.85	11.51
Drought Surcharge	-	27,421	27,421				
<b>Total Operating Revenue</b>	<b>\$ 1,512,657</b>	<b>\$ 1,449,707</b>	<b>\$ (62,949)</b>	<b>-4.16%</b>			
<b>Cash Operating Expenses:</b>							
Directors	\$ 10,240	\$ 12,112	\$ 1,873	18.29%			
Administration-Services	194,140	112,493	(81,646)	-42.06%			
Administration-District	-	100,557	100,557				
Engineering	92,873	87,919	(4,954)	-5.33%			
Facilities	302,614	786,200	483,585	159.80%			
Operations	137,691	150,496	12,806	9.30%			
Finance	285,045	94,655	(190,389)	-66.79%			
Water Conservation	22,487	21,413	(1,074)	-4.78%			
Human Resources	20,870	35,779	14,909	71.44%			
Information Technology	57,081	93,722	36,641	64.19%			
Customer Care	-	102,757	102,757	#DIV/0!			
Source of Supply-Purchased Water	35,672	(93,084)	(128,756)	-360.94%			
Plant Expenditures	473,252	29,000	(444,252)	-93.87%			
GAC Filter Media Replacement	-	-	-				
<b>Total Cash Operating Expenses</b>	<b>\$ 1,631,964</b>	<b>\$ 1,534,022</b>	<b>\$ (97,943)</b>	<b>-6.00%</b>			
<b>Non-Cash Operating Expenses:</b>							
Depreciation	\$ 533,397	\$ 488,918	\$ (44,479)	-8.34%			
OPEB Accrual Expense	183,580	195,860	12,280	6.69%			
Bad Debts	771	9,815	9,044				
Service Costs Construction	(2,393)	7,665	10,058	-420.27%			
Capitalized Construction	(71,014)	(83,743)	(12,729)	17.92%			
<b>Total Non-Cash Operating Expenses</b>	<b>\$ 644,341</b>	<b>\$ 618,515</b>	<b>\$ (25,826)</b>	<b>-4.01%</b>			
<b>Net Operating Profit/(Loss)</b>	<b>\$ (763,648)</b>	<b>\$ (702,829)</b>	<b>\$ 60,819</b>	<b>-7.96%</b>			
<b>Non-Operating Revenues:</b>							
Assessments (Debt Service)	\$ 446,500	\$ 446,708	\$ 208	0.05%			
Assessments (1%)	141,000	144,958	3,958	2.81%			
DWR Fixed Charge Recovery	-	-	-				
Interest	(733)	(7,789)	(7,056)	961.95%			
Capital Improvement Fees	19,315	-	(19,315)				
Other	3,970	26	(3,944)				
<b>Total Non-Operating Revenues</b>	<b>\$ 610,052</b>	<b>\$ 583,903</b>	<b>\$ (26,148)</b>	<b>-4.29%</b>			
<b>Non-Operating Expenses:</b>							
Interest on Long-Term Debt	\$ 190,838	\$ 186,749	\$ (4,089)	-2.14%			
Amortization of SWP	172,877	196,895	24,018	13.89%			
Change in Investments in PRWA	-	1,183	1,183				
Water Conservation Programs	23,073	2,129	(20,944)	-90.77%			
<b>Total Non-Operating Expenses</b>	<b>\$ 386,787</b>	<b>\$ 386,955</b>	<b>\$ 168</b>	<b>0.04%</b>			
<b>Net Earnings</b>	<b>\$ (540,384)</b>	<b>\$ (505,881)</b>	<b>\$ 34,503</b>	<b>-6.38%</b>			

# YEAR-TO-YEAR COMPARISON

## February 2015 -To - February 2016



	2015	2016	Change	
Units Billed (AF)	841	702	-139	-16.52%
Active Connections	26,454	26,587	133	0.50%
Non-Active	920	812	-108	-11.74%
Total Revenue per Unit	\$4.13	\$4.74	\$0.61	14.80%
Total Revenue per Connection	\$54.03	\$51.36	-\$2.68	-4.95%
Units Billed per Connection	13.85	11.51	-2.35	-16.93%

**Palmdale Water District**  
**Revenue Analysis**  
**For the Two Months Ending 2/29/2016**  
**2016**

	Thru January	February	Year-to-Date	Adjusted Budget	% of Budget
<b>Operating Revenue:</b>					
Wholesale Water	\$ -	\$ 10,512	\$ 10,512	\$ 160,000	6.57%
Water Sales	414,447	287,294	701,741	7,242,000	9.69%
Meter Fees	1,012,419	1,014,150	2,026,569	12,079,000	16.78%
Water Quality Fees	50,437	39,540	89,977	934,500	9.63%
Elevation Fees	18,074	13,958	32,032	400,000	8.01%
Other	55,326	56,832	112,157	860,000	13.04%
Drought Surcharge	41,510	27,421	68,931	-	
<b>Total Water Sales</b>	<b>\$ 1,592,213</b>	<b>\$ 1,449,707</b>	<b>\$ 3,041,920</b>	<b>\$ 21,675,500</b>	<b>14.03%</b>
<b>Non-Operating Revenues:</b>					
Assessments (Debt Service)	\$ 446,708	\$ 446,708	\$ 893,417	\$ 4,670,000	19.13%
Assessments (1%)	144,958	144,958	289,917	2,025,000	14.32%
DWR Fixed Charge Recovery	-	-	-	200,000	0.00%
Interest	11,150	(7,789)	3,361	35,000	9.60%
Capital Improvement Fees	-	-	-	50,000	0.00%
Grants - State and Federal	-	-	-	485,000	0.00%
Other	124,125	26	124,151	120,000	103.46%
<b>Total Non-Operating Revenues</b>	<b>\$ 726,942</b>	<b>\$ 583,903</b>	<b>\$ 1,310,845</b>	<b>\$ 7,585,000</b>	<b>17.28%</b>
<b>Total Revenue</b>	<b>\$ 2,319,155</b>	<b>\$ 2,033,611</b>	<b>\$ 4,352,766</b>	<b>\$ 29,260,500</b>	<b>14.88%</b>

**2015 to 2016 Comparison**

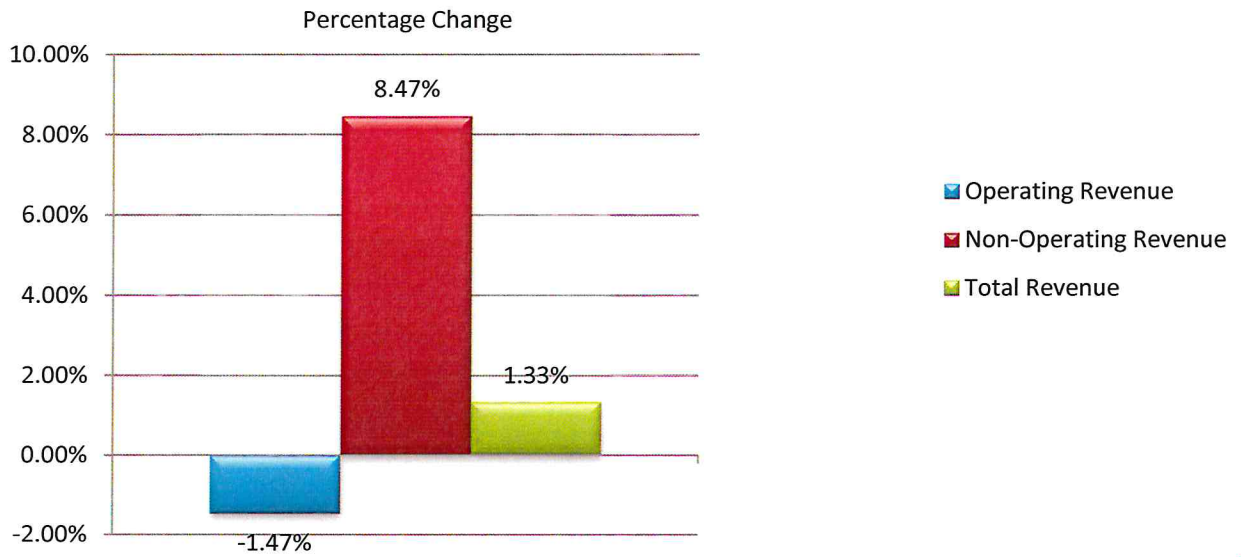
	Thru January	February	Year-to-Date	% Change
	\$ -	\$ 4,946	\$ 4,946	88.85%
	(11,503)	(92,329)	(103,833)	-12.89%
	48,413	41,273	89,686	4.63%
	(2,348)	(11,938)	(14,286)	-13.70%
	(1,199)	(5,937)	(7,136)	-18.22%
	(57,317)	(26,385)	(83,702)	-42.74%
	41,510	27,421	68,931	
	<b>\$ 17,556</b>	<b>\$ (62,949)</b>	<b>\$ (45,393)</b>	<b>-1.47%</b>
	\$ 208	\$ 208	\$ 417	0.05%
	3,958	3,958	7,917	2.81%
	-	-	-	
	816	(7,056)	(6,240)	-64.99%
	-	(19,315)	(19,315)	-100.00%
	-	-	-	
	123,517	(3,944)	119,573	2612.13%
	<b>\$ 128,500</b>	<b>\$ (26,148)</b>	<b>\$ 102,352</b>	<b>8.47%</b>
	<b>\$ 146,056</b>	<b>\$ (89,098)</b>	<b>\$ 56,959</b>	<b>1.33%</b>

**2015**

	Thru January	February	Year-to-Date	Adjusted Budget	% of Budget
<b>Operating Revenue:</b>					
Wholesale Water	\$ -	\$ 5,567	\$ 5,567	\$ 225,000	2.47%
Water Sales	425,950	379,623	805,574	8,550,500	9.42%
Meter Fees	964,006	972,877	1,936,883	11,506,000	16.83%
Water Quality Fees	52,785	51,478	104,263	1,146,500	9.09%
Elevation Fees	19,273	19,895	39,168	525,000	7.46%
Other	112,642	83,217	195,859	1,450,000	13.51%
Drought Surcharge	-	-	-	-	
<b>Total Water Sales</b>	<b>\$ 1,574,657</b>	<b>\$ 1,507,090</b>	<b>\$ 3,081,747</b>	<b>\$ 23,178,000</b>	<b>13.30%</b>
<b>Non-Operating Revenues:</b>					
Assessments (Debt Service)	\$ 446,500	\$ 446,500	\$ 893,000	\$ 5,100,000	17.51%
Assessments (1%)	141,000	141,000	282,000	1,950,000	14.46%
DWR Fixed Charge Recovery	-	-	-	100,000	0.00%
Interest	10,334	(733)	9,601	35,000	27.43%
Capital Improvement Fees	-	19,315	19,315	50,000	38.63%
Other	608	3,970	4,578	5,000	91.55%
<b>Total Non-Operating Revenues</b>	<b>\$ 598,442</b>	<b>\$ 610,052</b>	<b>\$ 1,208,493</b>	<b>\$ 7,240,000</b>	<b>16.69%</b>
<b>Total Revenue</b>	<b>\$ 2,173,098</b>	<b>\$ 2,117,142</b>	<b>\$ 4,290,240</b>	<b>\$ 30,418,000</b>	<b>14.10%</b>

# REVENUE COMPARISON YEAR-TO-DATE

February 2015-To-February 2016



**Palmdale Water District  
Operating Expense Analysis  
For the Two Months Ending 2/29/2016  
2016**

**2015 to 2016 Comparison**

	Thru January	February	Year-to-Date	Adjusted Budget	% of Budget	Thru January	February	Year-to-Date	% Change
<b>Cash Operating Expenses:</b>									
Directors	\$ 14,960	\$ 12,112	\$ 27,072	\$ 145,750	18.57%	\$ 8,851	\$ 1,873	\$ 10,724	65.59%
Administration-Services	131,626	112,493	244,119	1,588,750	15.37%	(26,096)	18,911	(7,184)	-1.83%
Administration-District	40,952	100,557	141,510	1,612,750	8.77%				
Engineering	119,019	87,919	206,938	1,279,250	16.18%	(26,490)	(4,954)	(31,443)	-13.19%
Facilities	501,625	786,200	1,287,824	6,513,750	19.77%	49,336	483,585	532,921	70.59%
Operations	201,242	150,496	351,738	2,449,250	14.36%	1,804	12,806	14,609	4.33%
Finance	117,732	94,655	212,387	1,168,250	18.18%	(109,025)	(190,389)	(299,415)	-58.50%
Water Conservation	25,295	21,413	46,708	239,250	19.52%	3,248	(1,074)	2,174	4.88%
Human Resources	40,831	35,779	76,610	420,350	18.23%	8,345	14,909	23,254	43.58%
Information Technology	45,163	93,722	138,885	867,750	16.01%	(40,912)	36,641	(4,271)	-2.98%
Customer Care	137,341	102,757	240,098	1,386,750	17.31%	113,341	102,757	216,098	900.41%
Source of Supply-Purchased Water	193,158	(93,084)	100,074	1,725,000	5.80%	51,882	(128,756)	(76,874)	-25.97%
Plant Expenditures	62,074	29,000	91,074	-		19,757	(444,252)	(424,495)	-82.34%
GAC Filter Media Replacement	521,064	-	521,064	934,500	55.76%	521,064	-	521,064	
<b>Total Cash Operating Expenses</b>	<b>\$ 2,152,081</b>	<b>\$ 1,534,022</b>	<b>\$ 3,686,103</b>	<b>\$ 20,331,350</b>	<b>18.13%</b>	<b>\$ 575,106</b>	<b>\$ (97,943)</b>	<b>\$ 477,163</b>	<b>12.94%</b>
<b>Non-Cash Operating Expenses:</b>									
Depreciation	\$ 490,865	\$ 488,918	\$ 979,783	\$ 7,200,000	13.61%	\$ (42,533)	\$ (44,479)	\$ (87,012)	-8.16%
OPEB Accrual Expense	195,860	195,860	391,720	2,250,000	17.41%	12,280	12,280	24,560	6.69%
Bad Debts	7,258	9,815	17,073	50,000	34.15%	7,217	9,044	16,261	
Service Costs Construction	3,017	7,665	10,682	125,000	8.55%	16,639	10,058	26,697	-166.70%
Capitalized Construction	(37,687)	(83,743)	(121,430)	(1,000,000)	12.14%	49,848	(12,729)	37,119	-23.41%
<b>Total Non-Cash Operating Expenses</b>	<b>\$ 659,313</b>	<b>\$ 618,515</b>	<b>\$ 1,277,828</b>	<b>\$ 8,625,000</b>	<b>14.82%</b>	<b>\$ 43,452</b>	<b>\$ (25,826)</b>	<b>\$ 17,626</b>	<b>1.38%</b>
<b>Non-Operating Expenses:</b>									
Interest on Long-Term Debt	\$ 186,021	\$ 186,749	\$ 372,770	\$ 2,228,000	16.73%	\$ (4,865)	\$ (4,089)	\$ (8,954)	-2.35%
Amortization of SWP	196,894	196,895	393,789	2,238,000	17.60%	24,017	24,018	48,035	13.89%
Change in Investments in PRWA	-	1,183	1,183	-		-	1,183	1,183	
Water Conservation Programs	680	2,129	2,809	126,500	2.22%	(5,716)	(20,944)	(26,660)	-90.47%
<b>Total Non-Operating Expenses</b>	<b>\$ 383,595</b>	<b>\$ 386,955</b>	<b>\$ 770,551</b>	<b>\$ 4,592,500</b>	<b>16.78%</b>	<b>\$ 13,436</b>	<b>\$ 168</b>	<b>\$ 13,604</b>	<b>1.80%</b>
<b>Total Expenses</b>	<b>\$ 3,194,990</b>	<b>\$ 2,539,492</b>	<b>\$ 5,734,482</b>	<b>\$ 33,548,850</b>	<b>17.09%</b>	<b>\$ 631,994</b>	<b>\$ (123,600)</b>	<b>\$ 508,394</b>	<b>9.73%</b>

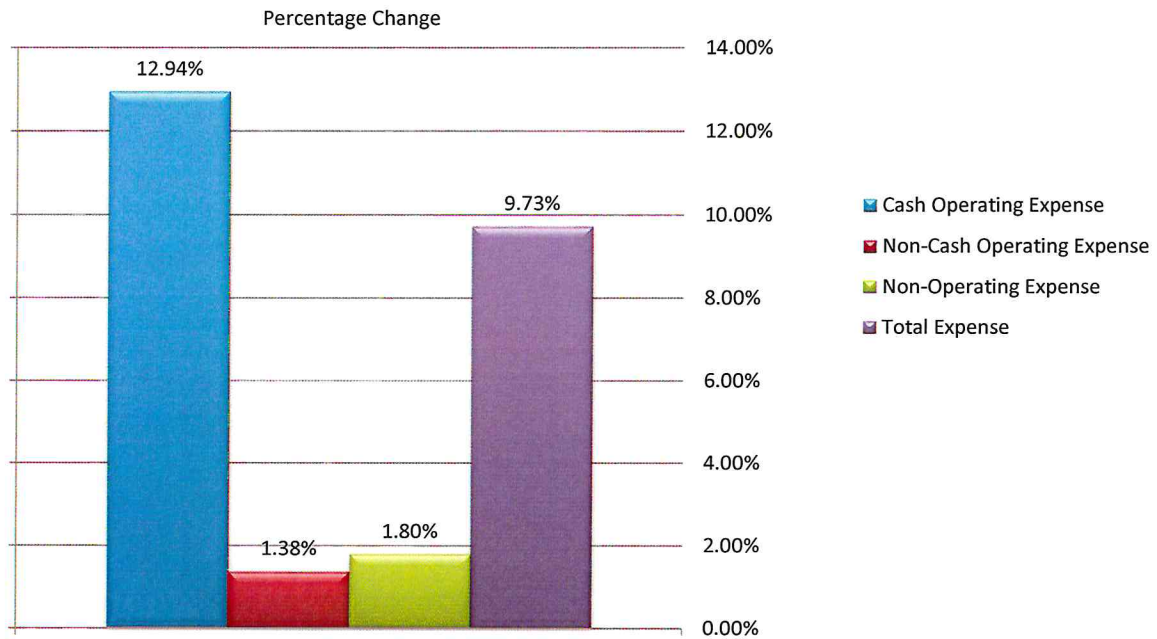
**Palmdale Water District  
Operating Expense Analysis  
For the Two Months Ending 2/29/2016**

2015 to 2016 Comparison

	2015			Adjusted	% of
	Thru January	February	Year-to-Date	Budget	Budget
<b>Cash Operating Expenses:</b>					
Directors	\$ 6,109	\$ 10,240	\$ 16,349	\$ 118,500	13.80%
Administration-Services	198,674	194,140	392,813	2,667,250	14.73%
Administration-District	-	-	-	-	-
Engineering	145,508	92,873	238,381	1,252,750	19.03%
Facilities	452,289	302,614	754,903	5,998,000	12.59%
Operations	199,438	137,691	337,129	2,624,000	12.85%
Finance	226,757	285,045	511,802	2,950,750	17.34%
Water Conservation	22,047	22,487	44,534	284,000	15.68%
Human Resources	32,486	20,870	53,356	326,100	16.36%
Information Technology	86,075	57,081	143,156	782,750	18.29%
Customer Care	24,000	-	24,000	-	-
Source of Supply-Purchased Water	260,305	35,672	295,977	2,400,000	12.33%
Water Purchases-Prior Year OAP	-	-	-	250,000	0.00%
Water Recovery	(119,029)	-	(119,029)	(100,000)	119.03%
Plant Expenditures	42,316	473,252	515,569	1,146,500	44.97%
GAC Filter Media Replacement	-	-	-	1,896,000	0.00%
<b>Total Cash Operating Expenses</b>	<b>\$ 1,576,975</b>	<b>\$ 1,631,964</b>	<b>\$ 3,208,940</b>	<b>\$ 22,596,600</b>	<b>14.20%</b>
<b>Non-Cash Operating Expenses:</b>					
Depreciation	\$ 533,397	\$ 533,397	\$ 1,066,795	\$ 6,450,000	16.54%
OPEB Accrual Expense	183,580	183,580	367,160	2,000,000	18.36%
Bad Debts	41	771	813	100,000	0.81%
Service Costs Construction	(13,622)	(2,393)	(16,015)	125,000	-12.81%
Capitalized Construction	(87,535)	(71,014)	(158,550)	(1,000,000)	15.85%
<b>Total Non-Cash Operating Expenses</b>	<b>\$ 615,861</b>	<b>\$ 644,341</b>	<b>\$ 1,260,202</b>	<b>\$ 7,675,000</b>	<b>16.42%</b>
<b>Non-Operating Expenses:</b>					
Interest on Long-Term Debt	\$ 190,886	\$ 190,838	\$ 381,724	\$ 2,111,000	18.08%
Amortization of SWP	172,877	172,877	345,754	1,679,000	20.59%
Change in Investments in PRWA	-	-	-	-	-
Water Conservation Programs	6,396	23,073	29,469	200,000	14.73%
<b>Total Non-Operating Expenses</b>	<b>\$ 370,159</b>	<b>\$ 386,787</b>	<b>\$ 756,946</b>	<b>\$ 3,990,000</b>	<b>18.97%</b>
<b>Total Expenses</b>	<b>\$ 2,562,996</b>	<b>\$ 2,663,092</b>	<b>\$ 5,226,088</b>	<b>\$ 34,261,600</b>	<b>15.25%</b>

## EXPENSE COMPARISON YEAR-TO-DATE

### February 2015-To-February 2016



**Palmdale Water District**  
**2016 Directors Budget**  
For the Two Months Ending Monday, February 29, 2016

	YTD ACTUAL 2016	ORIGINAL BUDGET 2016	ADJUSTMENTS 2016	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-01-4000-000 Directors Pay	\$ 10,350	\$ 50,000	\$ -	\$ 39,650	20.70%
Employee Benefits					
1-01-4005-000 Payroll Taxes	792	5,500		4,708	14.40%
1-01-4010-000 Health Insurance	14,080	76,250		62,170	18.47%
Subtotal (Benefits)	14,872	81,750	-	62,170	18.19%
Total Personnel Expenses	<u>\$ 25,222</u>	<u>\$ 131,750</u>	<u>\$ -</u>	<u>\$ 101,820</u>	<u>19.14%</u>
OPERATING EXPENSES:					
1-01-4050-000 Directors Travel, Seminars & Meetings	1,850	14,000		12,150	13.22%
Subtotal Operating Expenses	1,850	14,000	-	12,150	13.22%
Total O & M Expenses	<u>\$ 27,072</u>	<u>\$ 145,750</u>	<u>\$ -</u>	<u>\$ 113,969</u>	<u>18.57%</u>

**Palmdale Water District  
2016 Directors Budget  
For The Month Of January 2016**

	<u>2016</u>	<u>2015</u>
Personnel Budget:		
1-01-4000-000 Directors Pay	\$ 5,550	\$ 600
Employee Benefits		
1-01-4005-000 Payroll Taxes	425	46
1-01-4010-000 Health Insurance	7,912	4,791
Subtotal (Benefits)	<u>8,336</u>	<u>4,837</u>
Total Personnel Expenses	<u>\$ 13,886</u>	<u>\$ 5,437</u>
OPERATING EXPENSES:		
1-01-4050-000 Directors Travel, Seminars & Meetings	1,074	672
Subtotal Operating Expenses	<u>1,074</u>	<u>672</u>
Total O & M Expenses	<u>\$ 14,960</u>	<u>\$ 6,109</u>

	<u>Directors Pay</u>		<u>Health Ins.</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Alvarado	0	0	1,600	1,572
Dino	1,050	0	1,134	1,106
Estes	2,700	0	1,591	1,547
Henriquez	450	0	3,000	0
Mac Laren	1,350	600	587	567
	<u>5,550</u>	<u>600</u>	<u>7,912</u>	<u>4,791</u>
	<u>Operating</u>			
	<u>2016</u>	<u>2015</u>		
Alvarado	195	135		
Dizmang	0	135		
Dino	340	152		
Estes	344	135		
Henriquez	195	0		
Mac Laren	0	115		
	<u>1,074</u>	<u>672</u>		

**Palmdale Water District  
2016 Directors Budget  
For The Month Of February 2016**

	<u>2016</u>	<u>2015</u>
Personnel Budget:		
1-01-4000-000 Directors Pay	\$ 4,800	\$ 4,500
Employee Benefits		
1-01-4005-000 Payroll Taxes	367	340
1-01-4010-000 Health Insurance	6,168	4,868
Subtotal (Benefits)	<u>6,536</u>	<u>5,208</u>
Total Personnel Expenses	<u>\$ 11,336</u>	<u>\$ 9,708</u>
OPERATING EXPENSES:		
1-01-4050-000 Directors Travel, Seminars & Meetings	<u>777</u>	<u>597</u>
Subtotal Operating Expenses	<u>777</u>	<u>597</u>
Total O & M Expenses	<u>\$ 12,112</u>	<u>\$ 10,305</u>

	<u>Directors Pay</u>		<u>Health Ins.</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Alvarado	1650	750	1,600	1,591
Dino	1,350	1,200	1,134	1,125
Dizmang	0	900	0	0
Estes	0	900	1,591	1,566
Henriquez	1,200	0	1,257	0
Mac Laren	600	750	587	586
	<u>4,800</u>	<u>4,500</u>	<u>6,168</u>	<u>4,868</u>
	<u>Operating</u>			
	<u>2016</u>	<u>2015</u>		
Alvarado	0	0		
Dino	0	65		
Dizmang	0	531.7		
Estes	25	0		
Henriquez	752	0		
Mac Laren	0	0		
	<u>777</u>	<u>596.7</u>		

**Palmdale Water District**  
**2016 Administration Services Budget**  
For the Two Months Ending Monday, February 29, 2016

	YTD ACTUAL 2016	ORIGINAL BUDGET 2016	ADJUSTMENTS 2016	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-02-4000-000 Salaries	\$ 159,921	\$ 982,000		\$ 822,079	16.29%
1-02-4000-100 Overtime	1,000	8,250		7,250	12.12%
Subtotal (Salaries)	\$ 160,921	\$ 990,250	\$ -	\$ 829,329	16.25%
Employee Benefits					
1-02-4005-000 Payroll Taxes	\$ 12,147	\$ 74,000		61,853	16.42%
1-02-4010-000 Health Insurance	22,400	135,000		112,600	16.59%
1-02-4015-000 PERS	13,646	117,500		103,854	11.61%
Subtotal (Benefits)	\$ 48,193	\$ 326,500	\$ -	\$ 278,307	14.76%
Total Personnel Expenses	\$ 209,114	\$ 1,316,750	\$ -	\$ 1,107,636	15.88%
OPERATING EXPENSES:					
1-02-4050-100 General Manager Travel	\$ 1,003	\$ 5,000		3,997	20.07%
1-02-4060-100 General Manager Conferences & Seminars	135	4,000		3,865	3.38%
1-02-4130-000 Bank Charges	25,406	140,000		114,594	18.15%
1-02-4150-000 Accounting Services	1,800	27,500		25,700	6.55%
1-02-4175-000 Permits	-	10,000		10,000	0.00%
1-02-4180-000 Postage	3,739	27,500		23,761	13.60%
1-02-4190-100 Public Relations - Publications	-	35,000		35,000	0.00%
1-02-4190-900 Public Relations - Other	-	1,000		1,000	0.00%
1-02-4200-000 Advertising	30	4,000		3,970	0.75%
1-02-4205-000 Office Supplies	2,892	18,000		15,108	16.07%
Subtotal Operating Expenses	\$ 35,005	\$ 272,000	\$ -	\$ 236,995	12.87%
Total Departmental Expenses	\$ 244,119	\$ 1,588,750	\$ -	\$ 1,344,631	15.37%

**Palmdale Water District**  
**2016 Administration District Wide Budget**  
For the Two Months Ending Monday, February 29, 2016

	YTD ACTUAL 2016	ORIGINAL BUDGET 2016	ADJUSTMENTS 2016	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-02-5070-001 On-Call	\$ 13,145	\$ 95,000		\$ 81,855	13.84%
Subtotal (Salaries)	\$ 13,145	\$ 95,000	\$ -	\$ 81,855	13.84%
Employee Benefits					
1-02-5070-002 PERS-Unfunded Liability	\$ 63,136	\$ 404,750		341,614	15.60%
1-02-5070-003 Workers Compensation	-	125,000		125,000	0.00%
1-02-5070-004 Vacation Benefit Expense	(20,865)	35,000		55,865	-59.62%
1-02-5070-005 Life Insurance	1,110	8,000		6,890	13.88%
Subtotal (Benefits)	\$ 43,381	\$ 572,750	\$ -	\$ 529,369	7.57%
Total Personnel Expenses	\$ 56,526	\$ 667,750	\$ -	\$ 611,224	8.47%
OPERATING EXPENSES:					
1-02-5070-006 Other Operating	\$ -	\$ 20,000		20,000	0.00%
1-02-5070-007 Consultants	17,967.50	160,000		142,033	11.23%
1-02-5070-008 Insurance	48,893.20	300,000		251,107	16.30%
1-02-5070-009 Groundwater Adjudication	9,857	80,000		70,143	12.32%
1-02-5070-010 Legal Services	7,572	160,000		152,428	4.73%
1-02-5070-011 Memberships/Subscriptions	694.38	150,000		149,306	0.46%
1-02-5070-012 Elections	-	75,000		75,000	0.00%
Subtotal Operating Expenses	\$ 84,984	\$ 945,000	\$ -	\$ 860,016	8.99%
Total Departmental Expenses	\$ 141,510	\$ 1,612,750	\$ -	\$ 1,471,240	8.77%

**Palmdale Water District**  
**2016 Engineering Budget**  
For the Two Months Ending Monday, February 29, 2016

	YTD ACTUAL 2016	ORIGINAL BUDGET 2016	ADJUSTMENTS 2016	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-03-4000-000 Salaries	\$ 133,986	\$ 852,000		\$ 718,014	15.73%
1-03-4000-100 Overtime	1,659	6,750		5,091	24.58%
Subtotal (Salaries)	\$ 135,645	\$ 858,750		\$ 723,105	15.80%
Employee Benefits					
1-03-4005-000 Payroll Taxes	10,242	64,000		53,758	16.00%
1-03-4010-000 Health Insurance	36,599	155,000		118,401	23.61%
1-03-4015-000 PERS	11,559	101,000		89,441	11.44%
Subtotal (Benefits)	\$ 58,400	\$ 320,000	\$ -	\$ 261,600	18.25%
Total Personnel Expenses	\$ 194,044	\$ 1,178,750	\$ -	\$ 984,706	16.46%
OPERATING EXPENSES:					
1-03-4155-000 Contracted Services	10,000	64,000		54,000	15.63%
1-03-4165-000 Memberships/Subscriptions	279	2,500		2,221	11.16%
1-03-4250-000 General Materials & Supplies	427	3,000		2,573	14.24%
1-03-8100-100 Computer Software - Maint. & Support	2,187	31,000		28,813	7.06%
Subtotal Operating Expenses	\$ 12,894	\$ 100,500	\$ -	\$ 87,606	12.83%
Total Departmental Expenses	\$ 206,938	\$ 1,279,250	\$ -	\$ 1,072,312	16.18%

**Palmdale Water District**  
**2016 Facilities Budget**  
For the Two Months Ending Monday, February 29, 2016

	YTD ACTUAL 2016	ORIGINAL BUDGET 2016	ADJUSTMENTS 2016	ADJUSTED BUDGET REMAINING	PERCENT USED
<b>Personnel Budget:</b>					
1-04-4000-000 Salaries	\$ 312,010	\$ 2,083,750		\$ 1,771,740	14.97%
1-04-4000-100 Overtime	14,127	90,000		75,873	15.70%
Subtotal (Salaries)	\$ 326,137	\$ 2,173,750	\$ -	\$ 1,847,613	15.00%
<b>Employee Benefits</b>					
1-04-4005-000 Payroll Taxes	25,180	166,500		141,320	15.12%
1-04-4010-000 Health Insurance	102,884	444,500		341,616	23.15%
1-04-4015-000 PERS	25,385	257,500		232,115	9.86%
Subtotal (Benefits)	\$ 153,449	\$ 868,500	\$ -	\$ 715,051	17.67%
Total Personnel Expenses	\$ 479,585	\$ 3,042,250	\$ -	\$ 2,562,665	15.76%
<b>OPERATING EXPENSES:</b>					
1-04-4155-000 Contracted Services	\$ 369,264	\$ 488,000		\$ 118,736	75.67%
1-04-4175-000 Permits-Dams	7,229	50,000		42,771	14.46%
1-04-4215-100 Natural Gas - Wells & Boosters	8,799	225,000		216,201	3.91%
1-04-4215-200 Natural Gas - Buildings	2,349	9,000		6,651	26.10%
1-04-4220-100 Electricity - Wells & Boosters	215,255	1,480,000		1,264,745	14.54%
1-04-4220-200 Electricity - Buildings	8,447	88,000		79,553	9.60%
1-04-4225-000 Maint. & Repair - Vehicles	7,612	35,000		27,388	21.75%
1-04-4230-100 Maint. & Rep. Office Building	10,371	15,000		4,629	69.14%
1-04-4235-110 Maint. & Rep. Equipment	252	6,500		6,248	3.88%
1-04-4235-400 Maint. & Rep. Operations - Wells	47,084	75,000		27,916	62.78%
1-04-4235-405 Maint. & Rep. Operations - Boosters	3,142	50,000		46,858	6.28%
1-04-4235-410 Maint. & Rep. Operations - Shop Bldgs	-	10,000		10,000	0.00%
1-04-4235-415 Maint. & Rep. Operations - Facilities	11,144	15,000		3,856	74.29%
1-04-4235-420 Maint. & Rep. Operations - Water Lines	39,350	225,000		185,650	17.49%
1-04-4235-425 Maint. & Rep. Operations - Littlerock Dam	2,815	15,000		12,185	18.77%
1-04-4235-430 Maint. & Rep. Operations - Palmdale Dam	-	7,500		7,500	0.00%
1-04-4235-435 Maint. & Rep. Operations - Palmdale Canal	-	10,000		10,000	0.00%
1-04-4235-440 Maint. & Rep. Operations - Large Meters	11,250	10,000		(1,250)	112.50%
1-04-4235-445 Maint. & Rep. Operations - Telemetry	-	4,000		4,000	0.00%
1-04-4235-450 Maint. & Rep. Operations - Hypo Generators	-	10,000		10,000	0.00%
1-04-4235-455 Maint. & Rep. Operations - Heavy Equipment	10,072	45,000		34,928	22.38%
1-04-4235-460 Maint. & Rep. Operations - Storage Reservoirs	1,456	5,000		3,544	29.11%
1-04-4235-470 Maint. & Rep. Operations - Meters Exchanges	18,478	225,000		206,522	8.21%
1-04-4270-300 Telecommunication - Other	696	4,000		3,304	17.39%
1-04-4300-200 Testing - Large Meters	3,992	12,500		8,508	31.94%
1-04-4300-300 Testing - Edison Testing	-	30,000		30,000	0.00%
1-04-6000-000 Waste Disposal	1,240	20,000		18,760	6.20%
1-04-6100-100 Fuel and Lube - Vehicle	-	105,000		105,000	0.00%
1-04-6100-200 Fuel and Lube - Machinery	-	40,000		40,000	0.00%
1-04-6200-000 Uniforms	4,172	22,500		18,328	18.54%
1-04-6300-100 Supplies - General	7,186	47,500		40,314	15.13%
1-04-6300-200 Supplies - Hypo Generators	-	6,500		6,500	0.00%
1-04-6300-300 Supplies - Electrical	836	3,000		2,164	27.86%
1-04-6300-400 Supplies - Telemetry	-	5,000		5,000	0.00%
1-04-6300-800 Supplies - Construction Materials	8,675	35,000		26,325	24.79%
1-04-6400-000 Tools	4,380	25,000		20,620	17.52%
1-04-7000-100 Leases -Equipment	2,693	12,500		9,807	21.55%
Subtotal Operating Expenses	\$ 808,239	\$ 3,471,500	\$ -	\$ 2,663,261	23.28%
Total Departmental Expenses	\$ 1,287,824	\$ 6,513,750	\$ -	\$ 5,225,926	19.77%

**Palmdale Water District**  
**2016 Operation Budget**  
For the Two Months Ending Monday, February 29, 2016

	YTD ACTUAL 2016	ORIGINAL BUDGET 2016	ADJUSTMENTS 2016	ADJUSTED BUDGET REMAINING	PERCENT USED
<b>Personnel Budget:</b>					
1-05-4000-000 Salaries	\$ 170,372	\$ 1,012,500		\$ 842,128	16.83%
1-05-4000-100 Overtime	6,929	56,000		49,071	12.37%
Subtotal (Salaries)	\$ 177,301	\$ 1,068,500	\$ -	\$ 891,199	16.59%
<b>Employee Benefits</b>					
1-05-4005-000 Payroll Taxes	13,619	84,500		70,881	16.12%
1-05-4010-000 Health Insurance	41,145	183,500		142,356	22.42%
1-05-4015-000 PERS	14,956	137,750		122,794	10.86%
Subtotal (Benefits)	\$ 69,719	\$ 405,750	\$ -	\$ 336,031	17.18%
Total Personnel Expenses	\$ 247,020	\$ 1,474,250	\$ -	\$ 1,227,230	16.76%
<b>OPERATING EXPENSES:</b>					
1-05-4155-000 Contracted Services	\$ 870	\$ 93,500		\$ 92,630	0.93%
1-05-4175-000 Permits	2,874	40,000		37,126	7.19%
1-05-4215-200 Natural Gas - WTP	278	3,000		2,722	9.28%
1-05-4220-200 Electricity - WTP	9,341	125,000		115,659	7.47%
1-05-4230-110 Maint. & Rep. - Office Equipment	-	500		500	0.00%
1-05-4235-110 Maint. & Rep. Operations - Equipment	1,399	11,500		10,101	12.16%
1-05-4235-410 Maint. & Rep. Operations - Shop Bldgs	6,304	6,000		(304)	105.07%
1-05-4235-415 Maint. & Rep. Operations - Facilities	4,819	45,000		40,181	10.71%
1-05-4235-450 Maint. & Rep. Operations - Hypo Generator	288	18,000		17,712	1.60%
1-05-4235-500 Maint. & Rep. Operations - Wind Turbine	680	10,000		9,320	6.80%
1-05-6000-000 Waste Disposal	584	20,000		19,416	2.92%
1-05-6200-000 Uniforms	2,312	16,000		13,688	14.45%
1-05-6300-100 Supplies - General	4,036	15,000		10,964	26.90%
1-05-6300-600 Supplies - Lab	14,591	40,000		25,409	36.48%
1-05-6300-700 Outside Lab Work	17,675	92,000		74,325	19.21%
1-05-6400-000 Tools	1,382	6,500		5,118	21.26%
1-05-6500-000 Chemicals	37,286	400,000		362,714	9.32%
1-05-7000-100 Leases -Equipment	-	3,000		3,000	0.00%
3-05-4300-100 Filter Media Testing/Inspection	-	30,000		30,000	0.00%
Subtotal Operating Expenses	\$ 104,718	\$ 975,000	\$ -	\$ 840,282	10.74%
Total Departmental Expenses	\$ 351,738	\$ 2,449,250	\$ -	\$ 2,067,512	14.36%

**Palmdale Water District**  
**2016 Finance Budget**  
For the Two Months Ending Monday, February 29, 2016

	YTD ACTUAL 2016	ORIGINAL BUDGET 2016	ADJUSTMENTS 2016	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-06-4000-000 Salaries	\$ 116,334	\$ 670,250		\$ 553,916	17.36%
1-06-4000-100 Overtime	-	3,000		3,000	0.00%
Subtotal (Salaries)	\$ 116,334	\$ 673,250	\$ -	\$ 556,916	17.28%
Employee Benefits					
1-06-4005-000 Payroll Taxes	8,795	49,000		40,205	17.95%
1-06-4010-000 Health Insurance	20,482	83,000		62,518	24.68%
1-06-4015-000 PERS	10,097	87,000		76,903	11.61%
Subtotal (Benefits)	\$ 39,374	\$ 219,000	\$ -	\$ 179,626	17.98%
Total Personnel Expenses	\$ 155,708	\$ 892,250	\$ -	\$ 736,542	17.45%
OPERATING EXPENSES:					
1-06-4155-000 Contracted Services	\$ 1,700	\$ 6,000		\$ 4,300	28.33%
1-06-4155-100 Contracted Services - Infosend	46,170	225,000		178,830	20.52%
1-06-4165-000 Memberships/Subscriptions	220	500		280	44.00%
1-06-4230-110 Maintenance & Repair - Office Equipment	-	500		500	0.00%
1-06-4250-000 General Material & Supplies	272	3,000		2,728	9.06%
1-06-4260-000 Business Forms	689	7,500		6,811	9.18%
1-06-4270-100 Telecommunication - Office	3,717	12,000		8,283	30.97%
1-06-4270-200 Telecommunication - Cellular Stipend	3,290	18,500		15,210	17.78%
1-06-7000-100 Leases - Equipment	623	3,000		2,377	20.77%
Subtotal Operating Expenses	\$ 56,680	\$ 276,000	\$ -	\$ 219,320	20.54%
Total Departmental Expenses	\$ 212,387	\$ 1,168,250	\$ -	\$ 955,863	18.18%

**Palmdale Water District**  
**2016 Water Conservation Budget**  
For the Two Months Ending Monday, February 29, 2016

	YTD ACTUAL 2016	ORIGINAL BUDGET 2016	ADJUSTMENTS 2016	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-07-4000-000 Salaries	\$ 26,191	\$ 129,000		\$ 102,809	20.30%
1-07-4000-100 Overtime	-	1,000		1,000	0.00%
Subtotal (Salaries)	\$ 26,191	\$ 130,000		\$ 103,809	20.15%
Employee Benefits					
1-07-4005-000 Payroll Taxes	2,014	10,000		7,986	20.14%
1-07-4010-000 Health Insurance	9,621	38,000		28,379	25.32%
1-07-4015-000 PERS	1,379	17,250		15,871	8.00%
Subtotal (Benefits)	\$ 13,014	\$ 65,250	\$ -	\$ 52,236	19.94%
Total Personnel Expenses	\$ 39,204	\$ 195,250	\$ -	\$ 155,046	20.08%
OPERATING EXPENSES:					
1-07-4190-300 Public Relations - Landscape Workshop/Training	\$ 5,116	\$ 1,000		\$ (4,116)	511.59%
1-07-4190-400 Public Relations - Contests	-	1,000		1,000	0.00%
1-07-4190-500 Public Relations - Education Programs	-	2,500		2,500	0.00%
1-07-4190-700 Public Relations -General Media	2,146	25,000		22,854	8.58%
1-07-4190-900 Public Relations - Other	242	2,000		1,758	12.11%
1-07-4500-000 Drought Enforcement	-	7,500		7,500	0.00%
1-07-6300-100 Supplies - Misc.	-	5,000		5,000	0.00%
Subtotal Operating Expenses	\$ 7,504	\$ 44,000	\$ -	\$ 36,496	17.05%
Total Departmental Expenses	\$ 46,708	\$ 239,250	\$ -	\$ 191,542	19.52%

**Palmdale Water District**  
**2016 Human Resources Budget**  
For the Two Months Ending Monday, February 29, 2016

	YTD ACTUAL 2016	ORIGINAL BUDGET 2016	ADJUSTMENTS 2016	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-08-4000-000 Salaries	\$ 18,402	\$ 116,000		97,598	15.86%
1-08-4000-100 Salaries - Overtime	\$ 4				
1-08-4000-200 Salaries - Intern Program	8,799	40,000		31,201	22.00%
Subtotal (Salaries)	\$ 27,205	\$ 156,000		\$ 128,799	17.44%
Employee Benefits					
1-08-4005-000 Payroll Taxes	2,091	15,250		13,159	13.71%
1-08-4010-000 Health Insurance	5,513	18,250		12,737	30.21%
1-08-4015-000 PERS	862	7,250		6,388	11.89%
Subtotal (Benefits)	\$ 8,466	\$ 40,750	\$ -	\$ 32,284	20.78%
Total Personnel Expenses	\$ 35,671	\$ 196,750	\$ -	\$ 161,083	18.13%
OPERATING EXPENSES:					
1-08-4050-000 Staff Travel	\$ 5,211	\$ 27,500		\$ 22,289	18.95%
1-08-4060-000 Staff Conferences & Seminars	878	25,000		24,122	3.51%
1-08-4070-000 Employee Expense	18,248	60,000		41,752	30.41%
1-08-4095-000 Employee Recruitment	-	3,000		3,000	0.00%
1-08-4100-000 Employee Retention	458	20,000		19,542	2.29%
1-08-4105-000 Employee Relations	804	3,500		2,696	22.97%
1-08-4110-000 Consultants	-	1,000		1,000	0.00%
1-08-4120-100 Training-Safety	9,478	35,000		25,522	27.08%
1-08-4120-200 Training-Speciality	205	25,000		24,795	0.82%
1-08-4121-000 Safety Program	278	1,000		722	27.85%
1-08-4165-000 Membership/Subscriptions	270	1,600		1,330	16.88%
1-08-4165-100 HR/Safety Publications	-	1,000		1,000	0.00%
1-08-6300-500 Supplies - Safety	5,107	20,000		14,893	25.54%
Subtotal Operating Expenses	\$ 40,939	\$ 223,600	\$ -	\$ 182,661	18.31%
Total Departmental Expenses	\$ 76,610	\$ 420,350	\$ -	\$ 343,744	18.23%

**Palmdale Water District**  
**2016 Information Technology Budget**  
**For the Two Months Ending Monday, February 29, 2016**

	YTD ACTUAL 2016	ORIGINAL BUDGET 2016	ADJUSTMENTS 2016	ADJUSTED BUDGET REMAINING	PERCENT USED
<b>Personnel Budget:</b>					
1-09-4000-000 Salaries	\$ 33,278	\$ 225,500		\$ 192,222	14.76%
1-09-4000-100 Overtime	566	2,500		1,934	22.64%
Subtotal (Salaries)	\$ 33,845	\$ 228,000		\$ 194,155	14.84%
<b>Employee Benefits</b>					
1-09-4005-000 Payroll Taxes	2,575	16,000		13,425	16.09%
1-09-4010-000 Health Insurance	8,801	38,000		29,199	23.16%
1-09-4015-000 PERS	3,431	29,500		26,069	11.63%
Subtotal (Benefits)	\$ 14,807	\$ 83,500	\$ -	\$ 68,693	17.73%
Total Personnel Expenses	\$ 48,651	\$ 311,500	\$ -	\$ 260,915	15.62%
<b>OPERATING EXPENSES:</b>					
1-09-4155-000 Contracted Services	\$ 9,771	\$ 121,500		\$ 111,729	8.04%
1-09-4165-000 Memberships/Subscriptions	150	2,000		1,850	7.50%
1-09-4270-000 Telecommunications	12,637	79,250		66,613	15.95%
1-09-8000-100 Computer Equipment - Computers	6,486	20,000		13,514	32.43%
1-09-8000-200 Computer Equipment - Laptops	6,493	16,000		9,507	40.58%
1-09-8000-300 Computer Equipment - Monitors	-	2,000		2,000	0.00%
1-09-8000-500 Computer Equipment - Toner Cartridges	71	3,000		2,929	2.37%
1-09-8000-550 Computer Equipment - Telephony	-	2,500		2,500	0.00%
1-09-8000-600 Computer Equipment - Other	8,135	40,000		31,865	20.34%
1-09-8100-100 Computer Software - Maint. and Support	4,001	60,000		55,999	6.67%
1-09-8100-140 Computer Software - Starnik	15,800	130,000		114,200	12.15%
1-09-8100-150 Computer Software - Dynamics GP Support	26,574	60,000		33,426	44.29%
1-09-8100-200 Computer Software - Software and Upgrades	116	20,000		19,884	0.58%
Subtotal Operating Expenses	\$ 90,234	\$ 556,250	\$ -	\$ 466,016	16.22%
Total Departmental Expenses	\$ 138,885	\$ 867,750	\$ -	\$ 726,931	16.01%

**Palmdale Water District**  
**2016 Customer Care Budget**  
For the Two Months Ending Monday, February 29, 2016

	YTD ACTUAL 2016	ORIGINAL BUDGET 2016	ADJUSTMENTS 2016	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-10-4000-000 Salaries	\$ 144,841	\$ 929,250		\$ 784,409	15.59%
1-10-4000-100 Overtime	1,254	10,000		8,746	12.54%
Subtotal (Salaries)	\$ 146,095	\$ 939,250	\$ -	\$ 793,155	15.55%
Employee Benefits					
1-10-4005-000 Payroll Taxes	11,826	71,500		59,674	16.54%
1-10-4010-000 Health Insurance	64,904	217,000		152,096	29.91%
1-10-4015-000 PERS	14,109	119,000		104,891	11.86%
Subtotal (Benefits)	\$ 90,839	\$ 407,500	\$ -	\$ 316,661	22.29%
Total Personnel Expenses	\$ 236,934	\$ 1,346,750	\$ -	\$ 1,109,816	17.59%
OPERATING EXPENSES:					
1-10-4155-000 Contracted Services	\$ 2,061	\$ 22,000		\$ 19,939	9.37%
1-10-4230-110 Maintenance & Repair-Office Equipment	-	500		500	0.00%
1-10-4250-000 General Material & Supplies	1,103	7,500		6,397	14.71%
1-10-4260-000 Business Forms	-	10,000		10,000	0.00%
Subtotal Operating Expenses	\$ 3,164	\$ 40,000	\$ -	\$ 36,836	7.91%
Total Departmental Expenses	\$ 240,098	\$ 1,386,750	\$ -	\$ 1,146,652	17.31%

Information for this item will be distributed at the Committee meeting.