

Board of Directors

ROBERT E. ALVARADO Division 1 JOE ESTES Division 2 GLORIA DIZMANG Division 3 KATHY MAC LAREN Division 1

> VINCENT DINO Division 5

Telephone (661) 947-4111 Fax (661) 947-8604 www.palmdalewater.org

ALESHIRE & WYNDER LLP



June 5, 2014

Agenda for Regular Meeting of the Board of Directors of the Palmdale Water District to be held at the District's office at 2029 East Avenue Q, Palmdale

Wednesday, June 11, 2014 7:00 p.m.

<u>NOTE:</u> 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.

<u>PUBLIC COMMENT GUIDELINES:</u> 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) Pledge of Allegiance.
- 2) Roll Call.
- 3) Adoption of Agenda.
- 4) Public comments for non-agenda items.
- 5) Presentations:
 - 5.1) No presentations scheduled at this time.

- 6) Action Items Consent Calendar (The public shall have an opportunity to comment on any action item as each item is considered by the Board of Directors prior to action being taken.)
 - 6.1) Approval of minutes of regular meeting held May 28, 2014.
 - 6.2) Payment of bills for June 11, 2014.
- 7) Action Items Action Calendar (The public shall have an opportunity to comment on any action item as each item is considered by the Board of Directors prior to action being taken.)
 - 7.1) Status report on Cash Flow Statement and Current Cash Balances as of April 30, 2014. (Financial Advisor Egan/Finance Committee)
 - 7.2) Status report on Financial Statements, Revenue and Expense and Departmental Budget Reports for April 30, 2014. (Finance Manager Williams/Finance Committee)
 - 7.3) Status report on committed contracts issued. (Assistant General Manager Knudson/Finance Committee)
 - 7.4) Consideration and possible action on the District's position on proposed California Water Bond Bills. (Attorney Wynder/General Manager LaMoreaux)
 - 7.5) Consideration and possible action on Board and staff attendance at conferences, seminars, and training sessions as follows: None at this time.
- 8) Information Items:
 - 8.1) Reports of Directors: Meetings, Committee meetings, and general report.
 - 8.2) Report of General Manager.
 - 8.3) Report of Attorney.
- 9) Public comments on closed session agenda matters.
- 10) Closed session under:
 - 10.1) Government Code Section 54956.9(d)(1), pending litigation: Antelope Valley Ground Water Cases.
 - 10.2) Government Code Section 54956.9(d)(1), pending litigation: United States, et al. v. J-M Manufacturing Company, Inc., et al., United States District Court for the Central District of California Case No. ED CV06-0055-GW.
 - 10.3) Government Code Section 54956.9(d)(1), pending litigation: Central Delta Water Agency vs. Department of Water Resources, Sacramento Superior Court Case No. 34-2010-80000561.
 - 10.4) Government Code Section 54956.9(d)(1), pending litigation: *Omar Ramirez v. Palmdale Water District.*

- -3-
- 11) Public report of any action taken in closed session.
- 12) Board members' requests for future agenda items.
- 13) Adjournment.

DENNIS D. LaMOREAUX

General Manager

DDL/dh

PALMDALE WATER DISTRICT

BOARD MEMORANDUM

DATE: June 5, 2014 June 11, 2014

TO: BOARD OF DIRECTORS Board Meeting

FROM: Mr. Bob Egan, Financial Advisor

RE: AGENDA ITEM NO. 7.1 – STATUS REPORT ON CASH FLOW STATEMENT

AND CURRENT CASH BALANCES AS OF APRIL 30, 2014

Attached is the Investment Funds Report and current cash balance as of April 30, 2014. The reports will be reviewed in detail at the Board meeting.

PALMDALE WATER DISTRICT INVESTMENT FUNDS REPORT

					April 30, 20	014		
					April 50, 21	714	April-14	March-14
	DESCR						7471111	maron 14
CASH	D LOOK	Ħ						
0-0103	Citizens/US Bar	ık -	Checking				436,174.95	327,009.96
0-0104	Citizens- Merch						56,250.00	65,208.96
0 0104	OILIZCIIS MICICII	u				Bank cash	492,424.95	392,218.92
						Burnit Guori	402,424.00	002,210.02
0-0119	PETTY CASH						300.00	300.00
0-0120	CASH ON HAND)					3,400.00	3,400.00
		П					2,122.22	5,100.00
	TOTAL CASH						496,124.95	395,918.92
INVESTI								
		П						
0-0110	UBS ACCOUNT	SS	3 11469 GG					
	UBS RMA Gove	rnr	nent Portfolio				6,846,638.45	4,888,218.76
	UBS Bank USA	De	p acct				250,000.00	250,000.00
			•				7,096,638.45	5,138,218.76
0-1110	UBS ACCOUNT	SS	11475 GG					
	UBS Bank USA	De	p acct				250,000.00	250,000.00
	UBS RMA Gove						210,325.30	210,312.90
							460,325.30	460,312.90
0-0115	LAIF						11,719.46	11,712.80
0-0111	UBS ACCOUNT	SS	3 11432 GG					
	UBS Bank USA	De	p acct				250,000.00	250,000.00
	UBS RMA Gove		•				583.069.27	578,992,27
	020 11111111111111111111111111111111111						,	
	US GOVERNME		crued interest				11,521.37	12,651.07
	ISSUE	INI.	SECURITIES:	EXPIR			MARKET	MARKET
	DATE		ISSUER	DATE	RATE	PAR	VALUE	VALUE
	DAIL	H	IOOOLIK	DAIL	NAIL	I AIX	VALUE	VALUE
			FNMA	10/26/15	1.625	500,000	510,350.00	510,240.00
			FINIMA	10/20/13	1.023	300,000	310,330.00	310,240.00
			FNMA	07/17/17	1.2	500,000	500,555.00	496,795.00
			1 14111111	01711711		000,000	000,000.00	400,100.00
			FHLB	12/28/17	0.95	500,000	492,945.00	490,610.00
					0.00		102,01010	100,01010
						1,500,000	1,503,850.00	1,497,645.00
			CD'S			, ,		, ,
		1	Bank of India	05/07/14	0.50	240,000	240,000.00	240,012.00
		2	Bank of Baroda	11/12/14	0.45	240,000	239,935.20	239,913.60
		3	GE Capital Bank	05/01/15	0.60	64,000	63,968.00	63,953.92
		4	Ally Bank	05/06/15	0.60	240,000	239,872.80	239,817.60
		5	Sallie Mae Bank	11/06/15	0.85	240,000	240,343.20	240,302.40
			Goldman Sachs Bk	11/07/16	1.00	240,000	239,760.00	239,529.60
		7	CIT Bank	11/06/17	1.60	240,000	240,249.60	240,268.80
		8	BMW Bank	11/15/18	2.00	240,000	240,566.40	240,187.20
						1,744,000	1,744,695	1,743,985
	TOTAL MANAG	ED	ACCOUNT				4,093,135.84	4,083,273.46
	TOTAL INVEST	ME	NTS				11,661,819.05	9,693,517.92
	UBS ACCOUNT	SS	3 24016	Rate Stabiliz	ation Fund		480,064.74	480,044.28
	GRAND TOTAL	C/	ASH AND INVESTM	ENTS			12,638,008.74	10,569,481.12
		Su	ımmary:					
		Cł	necking	496,125		Incr (Decr)	2,068,527.62	(2,099,862.23)
		UE	3S MM	7,556,964				
			NF.	11,719				
		UE	3S Investment	4,093,136				
		Ra	te Stab fund	480,065		BNY Mellon		
		ΙТ	Total	12,638,009		Construction	6,775,742.05	7,352,177.22
	1	_				1		· · · · · · · · · · · · · · · · · · ·

Departing Expenses Color														
Water Sales	05/19/14													
Beginning Balance 12,223,261 12,094,245 12,669,343 10,569,481 12,638,000 2,163,000 2,302,000 2,457,000 2,505,000 2,288,000 2,076,000 1,766,000 1,7														
Beginning Balance 12,223,261 12,094,245 12,669,343 10,569,481 12,638,008 12,764,647 12,071,965 11,298,892 11,038,038 8,891,682 7,799,739 8,149,144 Water Receipts 1,955,377 1,805,677 1,780,736 1,691,040 2,005,000 2,163,000 2,302,000 2,457,000 2,505,000 2,288,000 2,076,000 1,766,000 24,794,830 Collecting Revenue 1,955,377 1,805,677 1,780,736 1,691,040 2,005,000 2,163,000 2,302,000 2,457,000 2,505,000 2,288,000 2,076,000 1,766,000 Collecting Expenses: 1064 Operating Expenses excl GAC 2,060,493 1,411,384 1,720,101 1,345,880 1,952,000 1,976,400 2,171,600 2,171,600 2,196,000 2,196,000 1,830,000 1,708,000 22,733,458 Non-Operating Expenses: 636,21 291,389 7,906 1,958,387 720,021 6,300 311,000 145,000 Mon-Operating Revenue Expensess: 9,000 1,000	Water Sales				1,701,439						,,			24,229,547
Vater Receipts		1,649,955	1,630,351	1,685,802	1,701,439	2,005,000	2,163,000	2,302,000	2,457,000	2,505,000	2,288,000	2,076,000	1,766,000	
Vater Receipts														
Other Contail Operating Revenue 1,955,377 1,805,677 1,780,736 1,681,040 2,005,000 2,163,000 2,302,000 2,457,000 2,595,000 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	12,764,647	12,071,965	11,298,892	11,038,038	8,891,682	7,799,739	8,149,144	
Total Operating Expenses 1,955,377 1,805,677 1,780,736 1,691,040 2,005,000 2,163,000 2,457,000 2,505,000 2,288,000 2,076,000 1,766,000 1	Water Receipts	1,955,377	1,805,677	1,780,736	1,691,040	2,005,000	2,163,000	2,302,000	2,457,000	2,505,000	2,288,000	2,076,000	1,766,000	24,794,830
Departing Expenses Color	Other													
Total Operating Expenses excl GAC 2,660,493	Total Operating Revenue	1,955,377	1,805,677	1,780,736	1,691,040	2,005,000	2,163,000	2,302,000	2,457,000	2,505,000	2,288,000	2,076,000	1,766,000	
Total Operating Expenses excl GAC 2,660,493	Operating Expenses:													
Non-Operating Revenue Expensess: Assessments, net Assessments, net Assessments Special Avek CIF Payment Interest 3,782 3,457 3,899 3,224 2,083		2.060.493	1.411.384	1.720.101	1.345.880	1.952.000	1.976.400	2.171.600	2.171.600	2.196.000	2.196.000	1.830.000	1.708.000	22.739.458
Non-Operating Revenue Expensess: Assessments, net 636,921 291,389 7,906 1,958,367 720,021 6,300 311,000 145,000 237,000 2,647,000 6,960,905 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Total Operating Expenses exer exe	2,000,400	1,411,004	1,720,101	1,040,000	1,502,000	1,070,400	2,171,000	2,171,000	2,100,000	2,100,000	1,000,000	1,700,000	, ,
Assessments, net 636,921 291,389 7,906 1,958,367 720,021 6,300 311,000 145,000 237,000 2,647,000 6,909,095 Special Avek CilF Payment 0 1,0554 1,203 (4,828) 6,915														1,100,000
Assessments, net 636,921 291,389 7,906 1,958,367 720,021 6,300 311,000 145,000 237,000 2,647,000 6,909,095 Special Avek CilF Payment 0 1,0554 1,203 (4,828) 6,915	Non-Operating Revenue Expensess:													
Special Avek CIF Payment		636.921	291.389	7.906	1.958.367	720.021	6.300	311.000	145.000			237.000	2.647.000	6.960.905
Interest 3,782 3,457 3,899 3,224 2,083 2,083 2,083 2,083 2,083 2,083 2,083 2,083 3,1029 3,13,844	Special Avek CIF Payment		. ,	,	,,	-,-	-,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,			,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,
Mkt adj		3,782	3,457	3,899	3,224	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	31,029
Capital Improvement Fees 2,538 6,667	Mkt adj	10,554	1,203	(4,828)	6,915	,	,	,			,		·	
DWR Refund/(payment) DWR Refund/(payment) Other / Palmdale Redevel Agncy 10,079 52,154 16,438 10,677 55,833 262,973 55,833 55,833 55,833 55,833 55,833 55,833 55,833 743,155 Total Non-Operating Revenues 661,336 350,742 23,415 1,979,183 882,865 278,023 375,583 209,583 64,583 301,583 2,711,583 7,903,065 Capital Expenditures (106,595) (13,862) (321,802) (119,918) (458,442) (516,297) (468,181) (370,000) (271,000) (127,000) (64,170) 0 (2,837,267) GGAC Capital Expenditures (106,595) (13,862) (321,802) (119,918) (458,442) (516,297) (468,181) (370,000) (271,000) (127,000) (64,170) 0 (2,837,267) GGAC 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) (67,580) (11,118,296) (11,118,296) Principal (504,974) (504,974) (504,974) (504,974) (504,974) (504,974) (504,974) (504,974) (504,974) (504,974) (507,000) (507,000) (507,000) (10,100,0	Grant Re-imbursement	,	,	. ,	,									0
DWR Refund/(payment) Other / Palmdale Redevel Agncy Other / Othe	Capital Improvement Fees		2,538			6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	55,871
Other /Palmdale Redevel Agncy 10,079 52,154 16,438 10,677 55,833 262,973 55,833 55,833 55,833 55,833 55,833 55,833 55,833 743,155 Total Non-Operating Revenues 661,336 350,742 23,415 1,979,183 882,865 278,023 375,583 209,583 64,583 64,583 301,583 2,711,583 7,903,065														0
Total Non-Operating Revenues 661,336 350,742 23,415 1,979,183 882,865 278,023 375,583 209,583 64,583 64,583 301,583 2,711,583 7,903,065 (2,837,267) (468,181) (370,000) (271,000) (127,000) (64,170) 0 (2,837,267) (468,181) (370,000) (271,000) (127,000) (64,170) 0 (2,837,267) (468,181) (370,000) (271,000) (4	DWR Refund/(payment)					98,261								98,261
Capital Expenditures (106,595) (13,862) (321,802) (119,918) (458,442) (516,297) (468,181) (370,000) (271,000) (127,000) (64,170) 0 (2,837,267) (216,829) (216,829) (216,829) (315,518) (43,583) (1,009,535) (315,518) (43,583) (1,009,535) (315,518) (43,583) (1,009,535) (315,518) (43,583) (1,009,535) (315,518) (43,583) (1,009,535) (315,518) (43,583) (1,009,535) (315,518) (318,142) (118,141) (118,140) (118,14	Other /Palmdale Redevel Agncy	10,079	52,154	16,438	10,677	55,833	262,973	55,833	55,833	55,833	55,833	55,833	55,833	743,155
Canal Cash Ending Balance 12,094,245 12,669,343 10,569,481 12,638,008 12,764,647 12,071,965 11,298,892 11,038,038 8,891,682 7,799,739 8,149,144 10,741,138 (1144,005) (10,009,535) (10,009,535) (10,	Total Non-Operating Revenues	661,336	350,742	23,415	1,979,183	882,865	278,023	375,583	209,583	64,583	64,583	301,583	2,711,583	7,903,065
Canal Cash Ending Balance 12,094,245 12,669,343 10,569,481 12,638,008 12,764,647 12,071,965 11,298,892 11,038,038 8,891,682 7,799,739 8,149,144 10,741,138 (1144,053) (11,009,535) (1,														
Canal Cash Ending Balance 12,094,245 12,669,343 10,569,481 12,638,008 12,764,647 12,071,965 11,298,892 11,038,038 8,891,682 7,799,739 8,149,144 10,741,138 (1144,005) (10,009,535) (10,009,535) (10,	Capital Expenditures	(106.595)	(13.862)	(321.802)	(119.918)	(458.442)	(516.297)	(468.181)	(370.000)	(271.000)	(127.000)	(64.170)	0	(2.837.267)
SWP Capitalized (578,181) (118,142) (142,503) (118,142) (118,141) (118,140) (578,178) (118,140) (146,976) (118,140) (118,140) (118,140) (118,140) (2,390,962) (2,3	GAC	(,,	(-, ,	(2 ,22 ,	(-,,		(= =, = ,					(2, 7, 2)	(43.583)	
Prepaid Insurance (paid) refunded (67,580) (67,580) (165,000) (165,000) (165,000) (267,580) (267	SWP Capitalized	(578.181)	(118.142)	(142,503)	(118.142)		(118.140)					(118.140)		
Bond Payments Interest (1,126,124) (1,126,124) (2,244,420) Principal (504,974) (967,800) (1,472,774) System Work for AVEK Butte payments Capital leases (460) (37,933) (20,929) (17,756) (15,868) (15	Prepaid Insurance (paid) refunded	(, - ,	(-, ,		(-, ,	(-, ,	(-, -,	(, -,			. , ,	(-, -,	(-,,	
Principal (504,974) (967,800) (1,472,774) System Work for AVEK 0 0 Butte payments (507,000) (507,000) (507,000) (15,868)											, , ,			
System Work for AVEK Butte payments Capital leases (460) (37,933) (20,929) (17,756) (15,868)										. , , ,				
Capital leases (460) (37,933) (20,929) (17,756) (15,868) (15,868) (15,868) (15,868) (15,868) (15,868) (15,868) (15,868) (15,868) (15,868) (15,868) (204,022) Legal adjudication fees Total Cash Ending Balance 12,094,245 12,669,343 10,569,481 12,638,008 12,764,647 12,071,965 11,298,892 11,038,038 8,891,682 7,799,739 8,149,144 10,741,138 (11,440,560) Budget 10,756,000 (2,047,407)	System Work for AVEK			` '						, , ,				0
Capital leases (460) (37,933) (20,929) (17,756) (15,868)	Butte payments						(507,000)				(507,000)			(1,014,000)
Legal adjudication fees Total Cash Ending Balance 12,094,245 12,669,343 10,569,481 12,638,008 12,764,647 12,071,965 11,298,892 11,038,038 8,891,682 7,799,739 8,149,144 10,741,138 (11,440,560) Budget 10,756,000 (2,047,407)	Capital leases	(460)	(37,933)	(20,929)	(17,756)	(15,868)	(15,868)	(15,868)	(15,868)	(15,868)	(15,868)	(15,868)	(15,868)	
Total Cash Ending Balance 12,094,245 12,669,343 10,569,481 12,638,008 12,764,647 12,071,965 11,298,892 11,038,038 8,891,682 7,799,739 8,149,144 10,741,138 (11,440,560) Budget 10,756,000 (2,047,407)	Legal adjudication fees	` ′	, , ,	` '	, , ,	, , ,	` '	, , ,	, , ,	, , ,	, , ,	, , ,	` '	0
	Total Cash Ending Balance	12,094,245	12,669,343	10,569,481	12,638,008	12,764,647	12,071,965	11,298,892	11,038,038	8,891,682	7,799,739	8,149,144	10,741,138	(11,440,560)
												Budget	10,756,000	(2,047,407)
												diff	(14,862)	

PALMDALE WATER DISTRICT

BOARD MEMORANDUM

DATE: June 5, 2014 **June 11, 2014 TO:** BOARD OF DIRECTORS **Board Meeting**

FROM: Michael Williams, Finance Manager/CFO **VIA:** Mr. Dennis LaMoreaux, General Manager

RE: AGENDA ITEM NO. 7.2 – STATUS REPORT ON FINANCIAL STATEMENTS,

REVENUE AND EXPENSE AND DEPARTMENTAL BUDGET REPORTS FOR

APRIL 30, 2014

Discussion:

Presented here are the Balance Sheet and Profit/Loss Statement for the period ending April 30, 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 April, 2014.

This is the fourth month of the District's Budget Year 2014. The target percentage is 33%. Revenues ideally are at or above, and expenditures ideally are below.

Balance Sheet:

- Page 1 is our balance sheet on April 30, 2014.
- The significant change is the increase in investments of \$1.9MM due to assessments received.

Profit/Loss Statement:

- Page 3 is our profit/loss statement on April 30, 2014.
- Operating revenue is at 27% of budget. The percentages are usually lower than target this time of year, but the gap should begin to close as we move into summer.
- Cash operating expense is at 29% of budget. This is below the target of 33%.
- There are a couple departments slightly over the target 33%; Directors are over due to Director's Pay, Administration remains higher due to the Wood settlement payment, and Finance is high due to repair of large meters and meter exchanges.
- Plant Expenditures had a large expenditure in April the annual payment on Storage Tank Recoating of \$319K.
- There was an accounting adjustment to GAC Expense where we moved an expense for the Dionex Lab Equipment into an asset account for depreciation.
- Service Costs Construction needs to be adjusted due to bond proceed related expense being posted to wrong GL account.
- Our assessments for debt service are exceeding our original expectations.

VIA: Mr. Dennis LaMoreaux, General Manager -2- June 5, 2014

Year-To-Year Comparison P&L:

- Page 7 is our comparison of April, 2013 to April, 2014.
- Total operating revenue is down \$138K, or 7.5%, due to lower water consumption.
- Operating expenditures are up by \$345K, or 23%.
- Page 8 is a graphic presentation of the water consumption comparison. Units billed in acre feet were down by 109, or 8%. Total revenue per unit sold is up \$0.02, or .6%, total revenue per connection is down \$3.77, or 6%, and units billed per connection is down 1.9, or 9%.

Revenue Analysis Year-To-Date:

- Page 9 is our comparison of revenue, year-to-date.
- Operating revenue through April, 2014 is down \$95K.
- Retail water sales are up by \$92K from last year. This is reflective of the rate adjustment that went into effect in March, despite lower consumption for April.
- Total revenue is up \$623K. This is due mostly to assessments received.
- Operating revenue through April, 2014 is at 27% of budget; last year we were at 29% of budget, but our revenue budget number is higher this year by \$1.3MM.

Expense Analysis Year-To-Date:

- Page 11 is our comparison of expense, year-to-date.
- Cash Operating Expenses through April, 2014 are up by \$1.6MM, or 23%, compared to 2013 due to early budget year departmental expenses and the Wood settlement payment.
- Total Expenses are up \$1.7MM, or 18%, for the same reasons; however, some accounting adjustments are forthcoming.

Departments:

- Pages 14 through 22 are detailed budgets of each department.
- Page 14 Directors Department is over target due primarily to Director's Pay at 43%.
- Page 19 Finance Department is over target due to repair and maintenance of large meters over budget and meter exchanges at 76% of budget.

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.

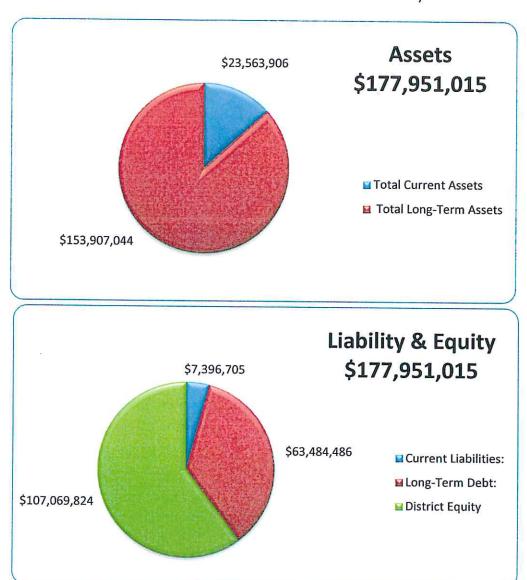
Service Cost Construction: The value of material, parts & supplies from inventory used to construct, repair and maintain our asset infrastructure.

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

Palmdale Water District Balance Sheet Report For the Four Months Ending 4/30/2014

Current Assets: Cash and Cash Equivalents \$ 496, 125 \$ 395,919 Investments 11,661,819 9,886,167 2013A Bonds - Project Funds 6,775,742 7,056,528 Receivables: 118,933,686 \$ 17,138,614 Receivables: \$ 1,572,108 \$ 1,522,482 Accounts Receivables - Water Sales 42,548 47,241 Allowance for Uncollected Accounts (226,399) (226,399) Interest Receivable \$ 1,388,257 \$ 1,343,232 Interest Receivable \$ 2,296,997 4,255,364 Assessments Receivables \$ 2,396,997 4,255,364 Meters, Materials and Supplies 806,614 857,774 Prepat Expenses 138,352 160,401 Total Current Assets \$ 23,563,906 \$ 23,755,466 Long-Term Assets \$ 14,625,444 \$ 114,934,568 Property, Plant, and Equipment, net \$ 14,625,444 \$ 114,934,568 Participation Rights in State Water Project, net 39,046,333 39,07,751 2013A Bonds - Insurance & Surity Bond 235,218 235,848 Rets			April 2014		March 2014
Cash and Cash Equivalents 496,125 \$ 395,919 Investments 11,661,819 9,686,626 2013A Bonds - Project Funds 6,775,742 7,056,628 2013A Bonds - Project Funds 18,933,686 17,138,614 Receivables: 31,893,368 1,572,108 \$ 1,522,482 Accounts Receivables - Water Sales \$ 1,572,108 \$ 1,522,482 Accounts Receivables - Miscellaneous 42,548 47,241 Allowance for Uncollected Accounts (226,399) (226,399) Allowance for Uncollected Accounts \$ 1,388,257 \$ 1,343,323 Interest Receivable \$ 2,296,997 4,255,364 Meters, Materials and Supplies 806,614 857,774 Meters, Materials and Supplies 23,563,906 23,755,476 Total Current Assets \$ 23,563,906 23,755,476 Long-Term Assets \$ 114,625,444 \$ 114,934,568 Property, Plant, and Equipment, net \$ 114,625,444 \$ 114,934,568 Participation Rights in State Water Project, net 39,046,333 39,087,751 2013A Bonds - Insurance & Surity Bond 235,907	ASSETS				
New	Current Assets:				
	Cash and Cash Equivalents	\$	496,125	\$	395.919
2013A Bonds - Project Funds 6,775,724 7,056,828 Receivables: 18,933,686 17,138,614 Accounts Receivables - Water Sales 1,572,108 21,522,482 Accounts Receivables - Miscellaneous 42,648 47,241 Allowance for Uncollected Accounts (226,399) 1,388,257 1,343,323 Interest Receivable \$ 2,26,999 4,255,364 Assessments Receivables 2,296,997 4,255,364 Meters, Materials and Supplies 806,614 857,774 Prepaid Expenses 133,352 160,401 Total Current Assets 23,563,906 23,755,476 Long-Term Assets 114,625,444 \$114,934,568 Participation Rights in State Water Project, net 39,046,383 39,087,751 2013A Bonds - Insurance & Surity Bond 235,218 235,884 Participation Fund 480,065 \$154,258,203 Restricted Cash: 210,381,387,20 \$154,783,247 Total Long-Term Assets & Restricted Cash 152,487,387,100 \$154,783,247 Current Protal Long-term Debt 1,137,998 1,137,998	Investments	1.77			
Receivables: Receivables - Water Sales \$ 1,572,108 \$ 1,522,482 Accounts Receivables - Miscellaneous 42,548 47,241 Allowance for Uncollected Accounts 226,399 (226,399) Interest Receivable \$ 1,388,257 \$ 1,343,323 Interest Receivable \$ 2,296,997 4,255,364 Meters, Materials and Supplies 806,614 857,774 Prepaid Expenses 138,352 100,001 Total Current Assets 23,563,906 23,755,476 Long-Term Assets: 23,563,906 23,755,476 Property, Plant, and Equipment, net \$ 114,625,444 \$ 114,934,568 Participation Rights in State Water Project, net 39,046,383 39,087,751 2013A Bonds - Insurance & Surity Bond 235,218 235,884 Pestricted Cash: 153,907,044 \$ 154,258,203 Restricted Cash: 480,065 480,044 Total Long-Term Assets & Restricted Cash \$ 154,387,109 \$ 154,738,247 Total Long-Term Assets & Restricted Cash \$ 186,358 \$ (25) Current Interest Installment of Long-term Debt \$ 1,084,487 <td>2013A Bonds - Project Funds</td> <td></td> <td>The second secon</td> <td></td> <td></td>	2013A Bonds - Project Funds		The second secon		
Accounts Receivables - Water Sales 1,572,108 4,2548 47,241 Accounts Receivables - Miscellaneous 42,548 47,241 Allowance for Uncollected Accounts (226,399) (226,399) Interest Receivable \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		\$	18,933,686	\$	
Accounts Receivables - Water Sales 1,572,108 4,2548 47,241 Accounts Receivables - Miscellaneous 42,548 47,241 Allowance for Uncollected Accounts (226,399) (226,399) Interest Receivable \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Receivables:				
Accounts Receivables - Miscellaneous 42,548 47,241 Allowance for Uncollected Accounts (226,399) (226,399) Interest Receivable \$ 1,388,257 1,343,323 Interest Receivable \$ 2,296,997 4,255,364 Assessments Receivables 2,296,997 4,255,364 Meters, Materials and Supplies 806,614 857,774 Prepaid Expenses 133,352 100,401 Total Current Assets 23,563,906 23,554,766 Long-Term Assets \$ 114,625,444 \$ 114,934,568 Participation Rights in State Water Project, net 39,046,383 39,087,761 2013A Bonds - Insurance & Surity Bond 235,213 235,884 Restricted Cash: 480,065 480,044 Rate Stabilization Fund 480,065 480,044 Total Long-Term Assets & Restricted Cash \$ 154,387,109 \$ 154,733,247 Current Liabilities: \$ 166,358 (25) Current Liabilities: \$ 166,358 (25) Current Interest Installment of Long-term Debt 1,137,998 1,137,998 Accounts Payable and Accr		\$	1 572 108	\$	1 522 482
Allowance for Uncollected Accounts (226,399) (226,399) (328,399) (32		Ψ.		Ψ	
Interest Receivable					
Interest Receivable		-\$		\$	
Assessments Receivables 2,296,997 4,255,364 Meters, Materials and Supplies 806,614 857,774 Prepaid Expenses 138,352 160,401 Total Current Assets 23,563,906 23,755,476 Long-Term Assets *** *** Property, Plant, and Equipment, net \$114,625,444 \$114,934,568 Participation Rights in State Water Project, net 39,046,383 39,087,751 2013A Bonds - Insurance & Surity Bond 235,218 235,884 Participation Rights in State Water Project, net 39,046,383 39,087,751 2013A Bonds - Insurance & Surity Bond 235,218 235,884 Participation Rights in State Water Project, net 39,046,383 39,087,751 2013A Bonds - Insurance & Surity Bond 235,218 235,884 *154,997,004 \$154,082,00 \$154,258,00 ***Collaber ***Collaber \$154,083,00 \$154,738,247 **Total Current Assets & Restricted Cash \$154,387,109 \$154,738,247 **Current Interest Installment of Long-term Debt \$186,358 \$(25 **Current Liabilities \$1	Interest Dessivable	_	<i>(4</i> 0 ≪		S. S. S. F. S.
Meters, Materials and Supplies 806,614 857,774 Prepaid Expenses 138,352 160,401 Total Current Assets 23,563,906 23,755,476 Long-Term Assets: *** *** *** \$114,625,444 \$114,934,568 \$39,087,751 2013A Bonds - Insurance & Surity Bond 235,218 235,884 \$39,087,751 2013A Bonds - Insurance & Surity Bond 235,218 235,884 \$153,907,044 \$154,258,203 *** *** *** \$153,907,044 \$154,258,203 *** *** *** *** \$235,218 235,884 *** \$25,084 *** *** *** *** \$235,884 *** \$25,884 *** *** *** *** \$25,884 *** </td <td></td> <td>\$</td> <td>- 000 007</td> <td>\$</td> <td>-</td>		\$	- 000 007	\$	-
Prepaid Expenses 133,352 160,401 Total Current Assets \$23,563,906 \$23,755,476 Long-Term Assets: Property, Plant, and Equipment, net \$114,625,444 \$114,934,568 Participation Rights in State Water Project, net 39,046,383 39,087,751 2013A Bonds - Insurance & Surity Bond 235,218 235,884 Participation Fund 480,065 480,044 Total Long-Term Assets & Restricted Cash \$154,387,109 \$154,738,247 Total Assets \$177,951,015 \$176,493,723 LIABILITIES AND DISTRICT EQUITY Current Interest Installment of Long-term Debt \$1,86,358 (25) Current Principal Installment of Long-term Debt \$1,86,358 (25) Current Principal Installment of Long-term Debt \$1,37,998 \$1,137,998 Accounts Payable and Accrued Expenses 5,466,933 4,44,828 Deferred Assessments 605,416 2,563,783 Total Current Liabilities 7,396,705 8,546,584 Long-Term Debt: \$1,084,487 9,108,487 Pension-Related Debt \$1,084,487 9			100		Samuel Sterring
Total Current Assets					ACCEPTAGE ACCUMENTS
Long-Term Assets: Property, Plant, and Equipment, net \$ 114,625,444 \$ 114,934,568 Participation Rights in State Water Project, net 39,046,383 39,087,751 2013A Bonds - Insurance & Surity Bond 235,218 235,884 Restricted Cash: \$ 153,907,044 \$ 154,258,203 Restricted Cash: 480,065 480,044 Total Long-Term Assets & Restricted Cash \$ 154,387,109 \$ 154,738,247 Total Assets \$ 177,951,015 \$ 178,493,723 LIABILITIES AND DISTRICT EQUITY \$ 186,358 \$ (25) Current Interest Installment of Long-term Debt 1 86,358 \$ (25) Current Principal Installment of Long-term Debt 1,137,998 1,137,998 Accounts Payable and Accrued Expenses 5,466,933 4,844,828 Deferred Assessments 605,416 2,563,783 Total Current Liabilities \$ 7,396,705 8,546,584 Long-Term Debt: \$ 1,084,487 1,084,487 OPEB Liability 8,075,363 7,926,811 2012 - Certificates of Participation 10,022,154 10,015,357 201	1.50 A	•		_	
Property, Plant, and Equipment, net \$ 114,625,444 \$ 114,934,568 Participation Rights in State Water Project, net 39,046,383 39,087,751 2013A Bonds - Insurance & Surity Bond 235,218 235,884 Restricted Cash: \$ 153,907,044 \$ 154,258,203 Rate Stabilization Fund 480,065 480,044 Total Long-Term Assets & Restricted Cash Total Assets \$ 154,387,109 \$ 154,732,247 Total Assets \$ 177,951,015 \$ 178,493,723 LIABILITIES AND DISTRICT EQUITY Current Interest Installment of Long-term Debt \$ 186,358 \$ (25) Current Principal Installment of Long-term Debt \$ 1,37,998 \$ 1,137,998 Accounts Payable and Accrued Expenses 5,466,933 4,844,828 Deferred Assessments 605,416 2,563,783 Total Current Liabilities \$ 7,396,705 \$ 5,546,584 Long-Term Debt: Pension-Related Debt \$ 1,084,487 \$ 1,084,487 OPEB Liability 8,075,363 7,926,811 2013 A Water Revenue Bonds 43,949,478 43,951,729 2011 - Ca		Ф	23,563,906	Ф	23,755,476
Participation Rights in State Water Project, net 2013A Bonds - Insurance & Surity Bond 39,046,383 (235,218) 39,087,751 (235,884) Restricted Cash: \$153,907,044 \$154,258,203 Reate Stabilization Fund 480,065 (348,044) \$480,045 (348,044) Total Long-Term Assets & Restricted Cash Total Assets \$154,387,109 (317,951,015) \$154,738,247 (317,951,015) LIABILITIES AND DISTRICT EQUITY \$186,358 (25) (25) (25) (2012) \$1,137,998 (25) (25) (25) (2012) Current Interest Installment of Long-term Debt Current Principal Installment of Long-term Debt Payable and Accrued Expenses Accounts Payable Assessments Assess		717-011			
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Restricted Cash: \$ 153,907,044 \$ 154,258,203 Rate Stabilization Fund 480,065 480,044 Total Long-Term Assets & Restricted Cash Total Assets \$ 154,387,109 \$ 154,738,247 LIABILITIES AND DISTRICT EQUITY Current Liabilities: Current Principal Installment of Long-term Debt \$ 186,358 (25) Current Principal Installment of Long-term Debt 1,137,998 1,137,998 Accounts Payable and Accrued Expenses 5,466,933 4,844,828 Deferred Assessments 605,416 2,563,783 Total Current Liabilities \$ 7,396,705 8,546,584 Long-Term Debt: Pension-Related Debt \$ 1,084,487 \$ 1,084,487 OPEB Liability 8,075,363 7,926,811 2013A Water Revenue Bonds 43,949,478 43,951,729 2012 - Certificates of Participation 10,022,154 10,015,357 2011 - Capital Lease Payable 353,004 353,004 Total Long-Term Liabilities \$ 63,484,486 \$ 63,331,387 Total Liabilities \$ 70,881,190 \$ 71,877,971 <td< td=""><td></td><td></td><td>to the state of the second</td><td></td><td></td></td<>			to the state of the second		
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Rate Stabilization Fund 480,065 480,044 Total Long-Term Assets & Restricted Cash Total Assets \$ 154,387,109 \$ 154,738,247 LIABILITIES AND DISTRICT EQUITY Eurrent Liabilities: Current Interest Installment of Long-term Debt Current Principal Installment of Long-term Debt Deferred Principal Installment of Long-term Debt Deferred Assessments \$ 186,358 \$ (25) Accounts Payable and Accrued Expenses 5,466,933 4,844,828 Deferred Assessments 605,416 2,563,783 Total Current Liabilities 7,396,705 8,546,584 Long-Term Debt: \$ 1,084,487 \$ 1,084,487 OPEB Liability 8,075,363 7,926,811 2013A Water Revenue Bonds 43,949,478 43,951,729 2012 - Certificates of Participation 10,022,154 10,015,357 2011 - Capital Lease Payable 353,004 353,004 Total Long-Term Liabilities \$ 63,484,486 \$ 63,331,337 Total Liabilities 70,881,190 71,877,971 District Equity Revenue from Operations \$ (1,602,345) \$ (2,056,417) Retained Earnings 108,672,169	Restricted Cash:	Þ	153,907,044	\$	154,258,203
Total Long-Term Assets & Restricted Cash Total Assets \$ 154,387,109 \$ 154,738,247 LIABILITIES AND DISTRICT EQUITY Eurrent Liabilities: Current Liabilities: Current Principal Installment of Long-term Debt \$ 186,358 \$ (25) Current Principal Installment of Long-term Debt \$ 1,137,998 \$ 1,137,998 Accounts Payable and Accrued Expenses 5,466,933 \$ 4,844,828 Deferred Assessments 605,416 \$ 2,563,783 Total Current Liabilities \$ 7,396,705 \$ 8,546,584 Long-Term Debt: Pension-Related Debt \$ 1,084,487 \$ 1,084,487 OPEB Liability 8,075,363 7,926,811 2013 A Water Revenue Bonds 43,949,478 43,951,729 2012 - Certificates of Participation 10,022,154 10,015,357 2011 - Capital Lease Payable 353,004 353,004 Total Long-Term Liabilities 63,484,486 \$ 63,331,387 Total Liabilities 70,881,190 71,877,971 District Equity Revenue from Operations \$ (1,602,345) \$ (2,056,417) Retained Earnings 108,672,169 108,672,169			480.065		490 044
Total Assets \$ 177,951,015 \$ 178,493,723 LIABILITIES AND DISTRICT EQUITY Current Liabilities: Current Interest Installment of Long-term Debt \$ 186,358 \$ (25) Current Principal Installment of Long-term Debt 1,137,998 1,137,998 Accounts Payable and Accrued Expenses 5,466,933 4,844,828 Deferred Assessments 605,416 2,563,783 Total Current Liabilities * 7,396,705 * 8,546,584 Long-Term Debt: ** * 1,084,487 \$ 1,084,487 OPEB Liability 8,075,363 7,926,811 2013A Water Revenue Bonds 43,949,478 43,951,729 2012 - Certificates of Participation 10,022,154 10,015,357 2011 - Capital Lease Payable 353,004 353,004 Total Long-Term Liabilities * 63,484,486 * 63,331,387 Total Liabilities * 70,881,190 * 71,877,971 District Equity Revenue from Operations * (1,602,345) * (2,056,417) Retained Earnings 108,672,169 108,672,169		\$		\$	
LIABILITIES AND DISTRICT EQUITY Current Liabilities: Current Interest Installment of Long-term Debt \$ 186,358 \$ (25) Current Principal Installment of Long-term Debt 1,137,998 1,137,998 Accounts Payable and Accrued Expenses 5,466,933 4,844,828 Deferred Assessments 605,416 2,563,783 Total Current Liabilities * 7,396,705 * 8,546,584 Long-Term Debt: ** ** Pension-Related Debt \$ 1,084,487 \$ 1,084,487 OPEB Liability 8,075,363 7,926,811 2013A Water Revenue Bonds 43,949,478 43,951,729 2012 - Certificates of Participation 10,022,154 10,015,357 2011 - Capital Lease Payable 353,004 353,004 Total Long-Term Liabilities \$ 63,484,486 \$ 63,331,387 Total Liabilities * 70,881,190 * 71,877,971 District Equity Revenue from Operations \$ (1,602,345) \$ (2,056,417) Retained Earnings 108,672,169 108,672,169		_			
Current Interest Installment of Long-term Debt \$ 186,358 \$ (25) Current Principal Installment of Long-term Debt 1,137,998 1,137,998 Accounts Payable and Accrued Expenses 5,466,933 4,844,828 Deferred Assessments 605,416 2,563,783 Total Current Liabilities 7,396,705 8,546,584 Long-Term Debt: \$ 1,084,487 \$ 1,084,487 Pension-Related Debt \$ 1,084,487 \$ 1,084,487 OPEB Liability 8,075,363 7,926,811 2013A Water Revenue Bonds 43,949,478 43,951,729 2012 - Certificates of Participation 10,022,154 10,015,357 2011 - Capital Lease Payable 353,004 353,004 Total Long-Term Liabilities \$ 63,484,486 \$ 63,331,387 Total Liabilities \$ 70,881,190 \$ 71,877,971 District Equity Revenue from Operations \$ (1,602,345) \$ (2,056,417) Retained Earnings 108,672,169 108,672,169	LIABILITIES AND DISTRICT EQUITY				
Current Principal Installment of Long-term Debt 1,137,998 1,137,998 Accounts Payable and Accrued Expenses 5,466,933 4,844,828 Deferred Assessments 605,416 2,563,783 Total Current Liabilities 7,396,705 8,546,584 Long-Term Debt: Pension-Related Debt \$1,084,487 \$1,084,487 OPEB Liability 8,075,363 7,926,811 2013A Water Revenue Bonds 43,949,478 43,951,729 2012 - Certificates of Participation 10,022,154 10,015,357 2011 - Capital Lease Payable 353,004 353,004 Total Long-Term Liabilities \$63,484,486 \$63,331,387 Total Liabilities \$70,881,190 \$71,877,971 District Equity \$(1,602,345) \$(2,056,417) Retained Earnings 108,672,169 108,672,169	Current Liabilities:				
Current Principal Installment of Long-term Debt 1,137,998 1,137,998 Accounts Payable and Accrued Expenses 5,466,933 4,844,828 Deferred Assessments 605,416 2,563,783 Total Current Liabilities 7,396,705 8,546,584 Long-Term Debt: Pension-Related Debt \$1,084,487 \$1,084,487 OPEB Liability 8,075,363 7,926,811 2013A Water Revenue Bonds 43,949,478 43,951,729 2012 - Certificates of Participation 10,022,154 10,015,357 2011 - Capital Lease Payable 353,004 353,004 Total Long-Term Liabilities \$63,484,486 \$63,331,387 Total Liabilities \$70,881,190 \$71,877,971 District Equity \$(1,602,345) \$(2,056,417) Retained Earnings 108,672,169 108,672,169	Current Interest Installment of Long-term Debt	\$	186.358	\$	(25)
Accounts Payable and Accrued Expenses 5,466,933 4,844,828 Deferred Assessments 605,416 2,563,783 Total Current Liabilities 7,396,705 8,546,584 Long-Term Debt: 9ension-Related Debt \$1,084,487 \$1,084,487 OPEB Liability 8,075,363 7,926,811 2013A Water Revenue Bonds 43,949,478 43,951,729 2012 - Certificates of Participation 10,022,154 10,015,357 2011 - Capital Lease Payable 353,004 353,004 Total Long-Term Liabilities \$63,484,486 \$63,331,387 Total Liabilities \$70,881,190 \$71,877,971 District Equity Revenue from Operations \$(1,602,345) \$(2,056,417) Retained Earnings 108,672,169 108,672,169	Current Principal Installment of Long-term Debt	127			
Deferred Assessments 605,416 2,563,783 Total Current Liabilities 7,396,705 8,546,584 Long-Term Debt: 9ension-Related Debt \$1,084,487 \$1,084,487 OPEB Liability 8,075,363 7,926,811 2013A Water Revenue Bonds 43,949,478 43,951,729 2012 - Certificates of Participation 10,022,154 10,015,357 2011 - Capital Lease Payable 353,004 353,004 Total Long-Term Liabilities \$63,484,486 \$63,331,387 Total Liabilities 70,881,190 71,877,971 District Equity \$0,002,345 \$0,005,417 Retained Earnings \$0,672,169 108,672,169	Accounts Payable and Accrued Expenses				
Total Current Liabilities \$ 7,396,705 \$ 8,546,584 Long-Term Debt: Pension-Related Debt \$ 1,084,487 \$ 1,084,487 OPEB Liability 8,075,363 7,926,811 2013A Water Revenue Bonds 43,949,478 43,951,729 2012 - Certificates of Participation 10,022,154 10,015,357 2011 - Capital Lease Payable 353,004 353,004 Total Long-Term Liabilities \$ 63,484,486 \$ 63,331,387 Total Liabilities \$ 70,881,190 \$ 71,877,971 District Equity Revenue from Operations \$ (1,602,345) \$ (2,056,417) Retained Earnings 108,672,169 108,672,169		Secretary of	605,416		
Pension-Related Debt \$ 1,084,487 \$ 1,084,487 OPEB Liability 8,075,363 7,926,811 2013A Water Revenue Bonds 43,949,478 43,951,729 2012 - Certificates of Participation 10,022,154 10,015,357 2011 - Capital Lease Payable 353,004 353,004 Total Long-Term Liabilities \$ 63,484,486 \$ 63,331,387 Total Liabilities \$ 70,881,190 \$ 71,877,971 District Equity \$ (1,602,345) \$ (2,056,417) Revenue from Operations \$ (1,602,345) \$ (2,056,417) Retained Earnings 108,672,169 108,672,169	Total Current Liabilities	\$	7,396,705	\$	
OPEB Liability 8,075,363 7,926,811 2013A Water Revenue Bonds 43,949,478 43,951,729 2012 - Certificates of Participation 10,022,154 10,015,357 2011 - Capital Lease Payable 353,004 353,004 Total Long-Term Liabilities \$ 63,484,486 \$ 63,331,387 Total Liabilities \$ 70,881,190 \$ 71,877,971 District Equity Revenue from Operations \$ (1,602,345) \$ (2,056,417) Retained Earnings 108,672,169 108,672,169	Long-Term Debt:				
OPEB Liability 8,075,363 7,926,811 2013A Water Revenue Bonds 43,949,478 43,951,729 2012 - Certificates of Participation 10,022,154 10,015,357 2011 - Capital Lease Payable 353,004 353,004 Total Long-Term Liabilities \$ 63,484,486 \$ 63,331,387 Total Liabilities \$ 70,881,190 \$ 71,877,971 District Equity Revenue from Operations \$ (1,602,345) \$ (2,056,417) Retained Earnings 108,672,169 108,672,169	Pension-Related Debt	\$	1,084,487	\$	1.084.487
2013A Water Revenue Bonds 43,949,478 43,951,729 2012 - Certificates of Participation 10,022,154 10,015,357 2011 - Capital Lease Payable 353,004 353,004 Total Long-Term Liabilities \$ 63,484,486 \$ 63,331,387 Total Liabilities \$ 70,881,190 \$ 71,877,971 District Equity Revenue from Operations \$ (1,602,345) \$ (2,056,417) Retained Earnings 108,672,169 108,672,169	OPEB Liability				
2012 - Certificates of Participation 10,022,154 10,015,357 2011 - Capital Lease Payable 353,004 353,004 Total Long-Term Liabilities \$ 63,484,486 \$ 63,331,387 Total Liabilities \$ 70,881,190 \$ 71,877,971 District Equity Revenue from Operations \$ (1,602,345) \$ (2,056,417) Retained Earnings 108,672,169 108,672,169	2013A Water Revenue Bonds		Andrew Committee of the		
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Total Long-Term Liabilities \$ 63,484,486 \$ 63,331,387 Total Liabilities \$ 70,881,190 \$ 71,877,971 District Equity Revenue from Operations \$ (1,602,345) \$ (2,056,417) Retained Earnings 108,672,169 108,672,169	2011 - Capital Lease Payable				
District Equity Revenue from Operations \$ (1,602,345) \$ (2,056,417) Retained Earnings 108,672,169 108,672,169		\$	63,484,486	\$	
Revenue from Operations \$ (1,602,345) \$ (2,056,417) Retained Earnings 108,672,169 108,672,169	Total Liabilities	\$	70,881,190	\$	71,877,971
Retained Earnings 108,672,169 108,672,169	District Equity				
Retained Earnings	Revenue from Operations	\$	(1,602,345)	\$	(2,056,417)
	the contract of the contract o		M		100
	Total Liabilities and District Equity	\$	177,951,015		

BALANCE SHEET AS OF APRIL 30, 2014



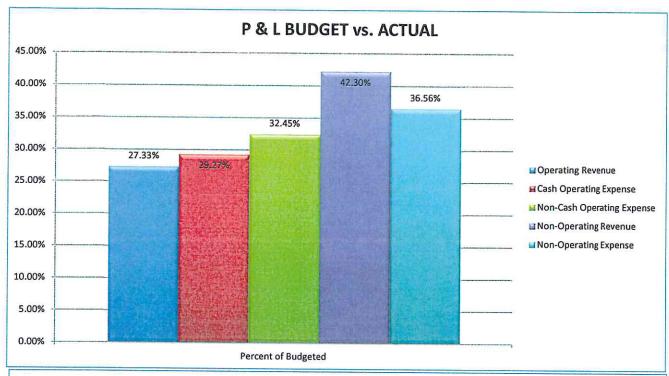
Palmdale Water District Consolidated Profit and Loss Statement For the Four Months Ending 4/30/2014

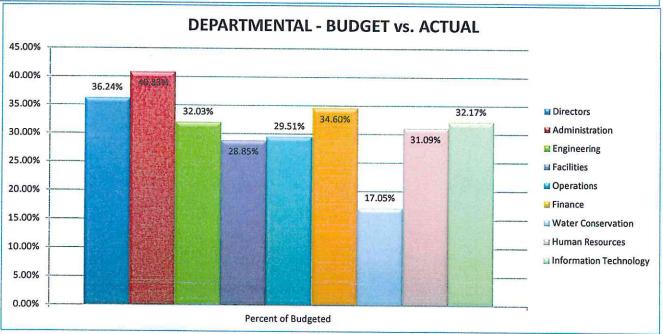
		Thru March		April	Υ	ear-to-Date	Ad	ljustments		Adjusted Budget	% of Budget
Onewatine Reserves								•			
Operating Revenue: Wholesale Water	¢	40.005	•	445	•	10.050			1		
Water Sales	\$	12,935	Þ		\$	13,050			\$	225,000	5.80%
Meter Fees		1,416,928		522,483		1,939,411				9,053,000	21.42%
Water Quality Fees		2,797,889		945,778		3,743,666				1,255,000	33.26%
Elevation Fees		262,251		107,423		369,674				1,638,000	22.57%
Other		75,553		32,103		107,656				525,000	20.51%
Total Water Sales	\$	400,219 4,965,775	\$	93,537 1,701,439	\$	493,756 6,667,214	\$	10 m 25 m		1,700,000 24,396,000	29.04% 27.33%
Cook One and in a Francisco		of the financial section of the sect		a market support a second of		· · · · · · · · · · · · · · · · · · ·			- Jane		
Cash Operating Expenses: Directors	•	20.457	•	44.044	•	44 400			_		
Administration*	\$	30,457	\$	11,041	\$	41,498		/ / 0 000	\$	114,500	36.24%
		1,205,427		203,171		1,408,598		(40,000)		3,450,000	40.83%
Engineering Facilities		267,595		78,226		345,821				1,079,800	32.03%
Operations		696,005		287,316		983,321				3,408,500	28.85%
Finance		1,061,960		547,574		1,609,534				5,453,500	29.51%
Water Conservation		776,544		250,560		1,027,104				2,968,750	34.60%
Human Resources*		32,064		13,959		46,023				270,000	17.05%
Information Technology		58,037		21,326		79,363		40,000		255,300	31.09%
Water Purchases		212,491		54,085		266,577				828,600	32.17%
Water Purchases Water Purchases-Prior Year OAP		461,339		26,138		487,477				2,400,000	20.31%
Water Recovery		(06.664)		683		683				250,000	0.27%
Plant Expenditures		(26,664)		200 204		(26,664)				(100,000)	26.66%
GAC Filter Media Replacement		402,652		390,361		793,014				2,143,500	37.00%
Total Cash Operating Expenses	•	62,030 5,239,937	•	(52,859) 1,831,582	\$	9,171 7,071,519	\$			1,638,000 4,160,450	0.56% 29.27%
	Ψ	0,200,001	Ψ	1,001,002	Ψ	1,011,519	Ψ		ΨZ	4, 100,450	29.21%
Non-Cash Operating Expenses:	1940										
Depreciation	\$	11.55	\$	552,378	\$	2,214,675			\$	7,350,000	30.13%
OPEB Accrual Expense		500,625		166,875		667,500				2,000,000	33.37%
Bad Debts		14,583		5,904		20,487				100,000	20.49%
Service Costs Construction		129,815		23,706		153,521			The second	125,000	122.82%
Capitalized Construction	_	(238,106)	_	(35,732)		(273,838)				(1,000,000)	27.38%
Total Non-Cash Operating Expenses	100		\$	713,131	\$	2,782,345	\$	•	\$	8,575,000	32.45%
Net Operating Profit/(Loss)	_\$	(2,343,375)	\$	(843,275)	\$	(3,186,650)	\$		\$ (8,339,450)	38.21%
Non-Operating Revenues:											
Assessments (Debt Service)	\$	672,619	\$	1,544,425	\$	2,217,044			\$	4,400,000	50.39%
Assessments (1%)		263,598		413,942		677,540				1,800,000	37.64%
DWR Fixed Charge Recovery		<u>=</u> V.								100,000	0.00%
Interest		18,060		10,139		28,199				25,000	112.79%
Capital Improvement Fees		9,889				9,889				150,000	6.59%
State Grants		* \$		·=		·				485,000	0.00%
Other		78,672		10,677		89,349				185,000	48.30%
Total Non-Operating Revenues	\$	1,042,837	\$	1,979,183	\$	3,022,021	\$	==	\$	7,145,000	42.30%
Non-Operating Expenses:											
Interest on Long-Term Debt	\$	586,247	2	191,596	Ф	777,843			Q	2,111,000	36 0E0/
Amortization of SWP	Ψ	478,530	Ψ	159,510	Ψ	638,040				1,679,000	36.85%
Water Conservation Programs		14,932		6,901		21,833				143,000	38.00% 15.27%
Total Non-Operating Expenses	\$		\$	358,007	\$	1,437,716	\$		\$	3,933,000	15.27% 36.56%
A STORY TO STORY THE TAXABLE TO STORY THE STORY TO STORY THE STORY TO STORY THE STORY OF THE STORY THE STO	-			A. WALLEYSTANDON	100	com anderson in some			-60		
Net Earnings	<u>\$</u>	(2,380,247)	\$	777,901	\$	(1,602,345)	\$		\$ (5,127,450)	31.25%

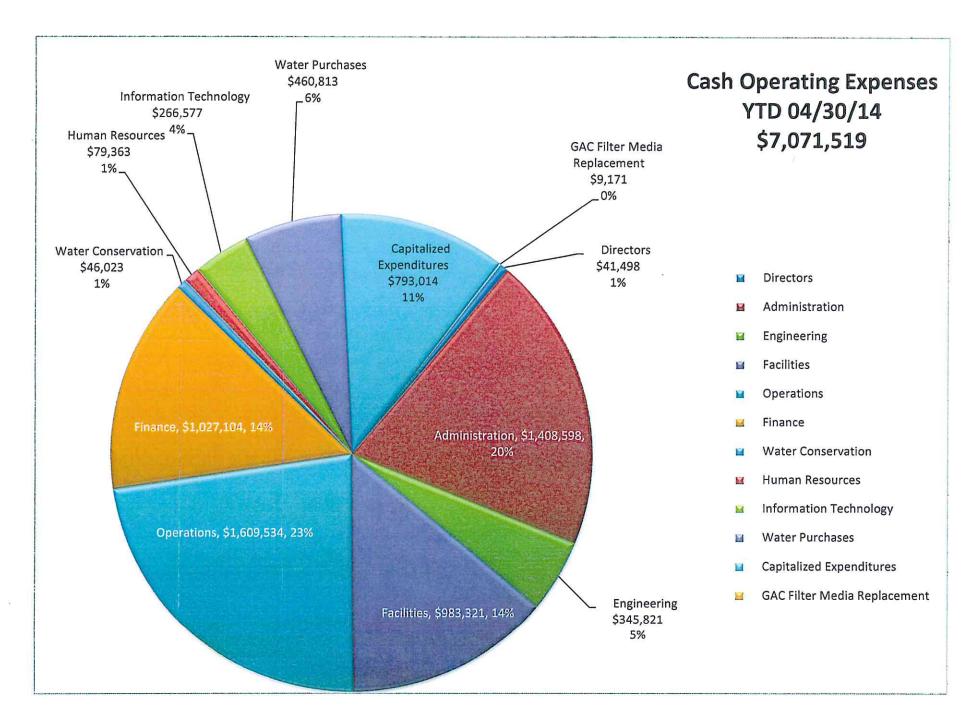
^{*} Budget adjustments by General Manager per Appendix A

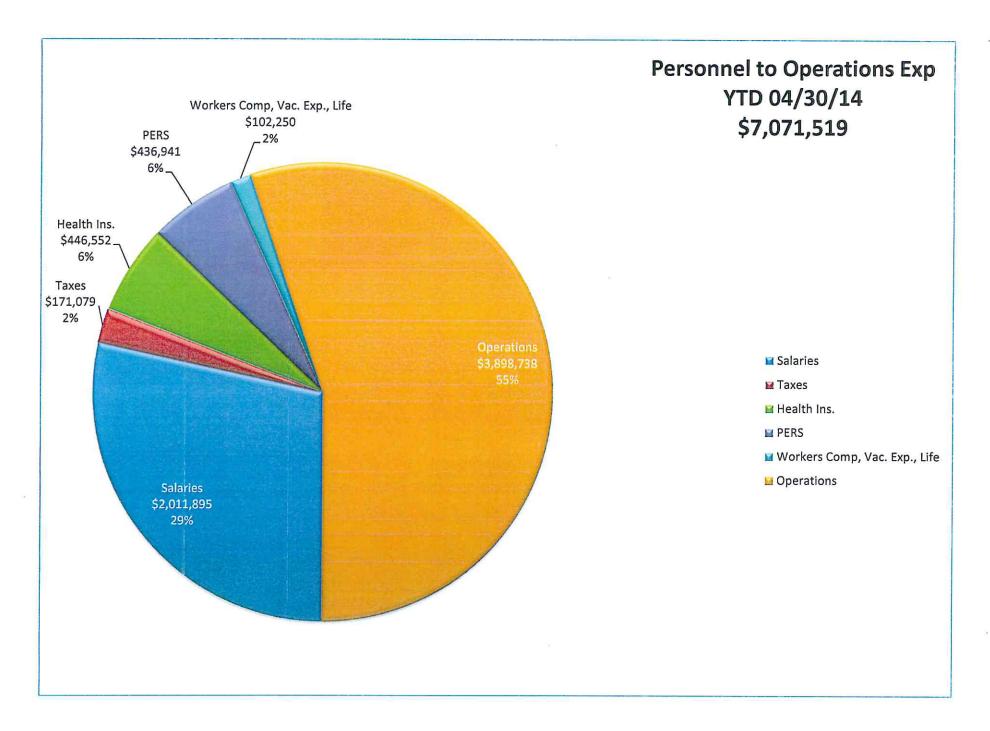
OTHER OPERATING REVENUE

5/8" Meter Charge(\$109)	\$25.00
Account Setup Charge(\$25)	\$2,500.00
Account Setup Charge/CC (\$35)	\$2,615.00
Construction Meter Install(\$250)	\$500.00
Credit Check(\$10)	\$40.00
Customer Request Turn On/Off(\$15)	\$30.00
Door Tag Fee(\$20)	\$38,620.00
Lock Broken or Missing(\$15)	\$45.00
Meter Exchange 1" to 5/8"(\$240)	\$1,680.00
Monthly Service Charge	\$3,878.09
Pulled Meter Service Charge(\$60)	\$120.00
Repair Angle Stop After Hours (\$600.00)	\$600.00
Shut-Off Charge(\$30)	\$7,170.00
Shut-Off Processing Fee(\$20)	\$240.00
Standard Trip Charge(\$15)	\$195.00
Late Fees	\$35,494.13
NSF Fee	\$775.00
	\$94,527.22





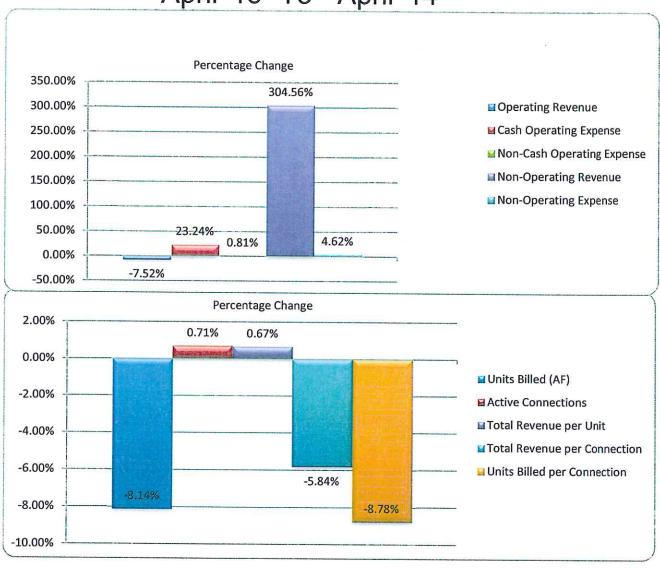




Palmdale Water District Profit and Loss Statement Year-To-Year Comparison - April

		2013		2014			%	Cons	umpti	on Compari	son
		April		April		Change	Change			2013	2014
Operating Revenue:								Units Billed	2	585,519	537,864
Wholesale Water	\$	3,985	4	115	6	(2.000)	07.440/	A =4:		00.040	00.405
Water Sales	φ	614,732	Φ	522,483	Ф	(3,869)		Active		26,240	26,425
Meter Fees		921,874		945,778		(92,249)		Vacant		1,103	931
Water Quality Fees		117,472		107,423		23,903 (10,049)	2.59% -8.55%				
Elevation Fees		37,629		32,103		(5,526)	-14.69%	Rev/unit	¢	2 1 /	¢ 246
Other		144,161		93,537		(50,624)	-35.12%	Rev/con	\$ \$		\$ 3.16 \$ 60.85
Total Water Sales	\$	1,839,852	\$	1,701,439	\$	(138,413)	-7.52%	Unit/con	Φ	22.31	\$ 60.85 20.35
Cash Operating Expenses:											
Directors	\$	8,785	\$	11,041	\$	2,256	25.67%				
Administration	0.00	203,708	-	203,171	7	(538)	-0.26%				
Engineering		95,952		78,226		(17,726)	-18.47%				
Facilities		238,603		287,316		48,713	20.42%				
Operations		340,768		547,574		206,806	60.69%				
Finance		217,785		250,560		32,776	15.05%				
Water Conservation		19,830		13,959		(5,870)	-29.60%				
Human Resources		12,793		21,326		8,533	66.71%				×
Information Technology		50,806		54,085		3,280	6.46%				
Water Purchases		42,710		26,138		(16,572)	-38.80%				
Water Purchases-Prior Year OAP		=		683		683					
Water Recovery		401		•		-					
Capitalized Expenditures		37,724		390,361		352,637	934.79%				
GAC Filter Media Replacement	_	216,776		(52,859)		(269,635)					
Total Cash Operating Expenses	\$	1,486,240	\$	1,831,582	\$	345,342	23.24%				
Von-Cash Operating Expenses:											
Depreciation	\$	590,291	\$	552,378	\$	(37,912)	-6.42%				
OPEB Accrual Expense		165,223		166,875		1,652	1.00%				
Bad Debts		2		5,904		5,904	#DIV/0!				
Service Costs Construction		(3,265)		23,706		26,970	-826.16%				
Capitalized Construction		(44,815)		(35,732)		9,082	-20.27%				
Total Non-Cash Operating Expenses	\$	707,434	\$	713,131	\$	5,697	0.81%				
Net Operating Profit/(Loss)	\$	(353,822)	\$	(843,275)	\$	(489,453)	138.33%				
Von-Operating Revenues:											
Assessments (Debt Service)	\$	296,548	\$	1,544,425	\$	1,247,877	420.80%				
Assessments (1%)	•	120,119		413,942	-	293,823	244.61%				
DWR Fixed Charge Recovery		59,514		10.717.07		(59,514)	211.0170				
Interest		(416)		10,139		10,555	-2535.95%				
Capital Improvement Fees						-	#DIV/0!				
State Grants		8		=		=					
Other		13,448		10,677		(2,771)	-20.61%				
Total Non-Operating Revenues	\$	489,213	\$	1,979,183	\$	1,489,970	304.56%				
Ion-Operating Expenses:											
Interest on Long-Term Debt	\$	188,665	\$	191,596	\$	2,931	1.55%				
Amortization of SWP		144,745		159,510	6	14,765	10.20%				
Water Conservation Programs		8,798		6,901		(1,897)	-21.56%				
Total Non-Operating Expenses	\$	342,209	\$	358,007	\$	15,799	4.62%				
Net Earnings	\$	(206,818)	\$	777,901	\$	984,719	-476.13%				

YEAR-TO-YEAR COMPARISON April '13 -To - April '14



	2013	2014	Change	
Units Billed (AF)	1,344	1,235	-109	-8.14%
Active Connections	26,240	26,425	185	0.71%
Non-Active	1,103	931	-172	-15.59%
Total Revenue per Unit	\$3.14	\$3.16	\$0.02	0.67%
Total Revenue per Connection	\$64.62	\$60.85	-\$3.77	-5.84%
Units Billed per Connection	22.31	20.35	-1.96	-8.78%

Palmdale Water District Revenue Analysis the Four Months Ending 4/30/26

For the Four Months Ending 4/30/2014

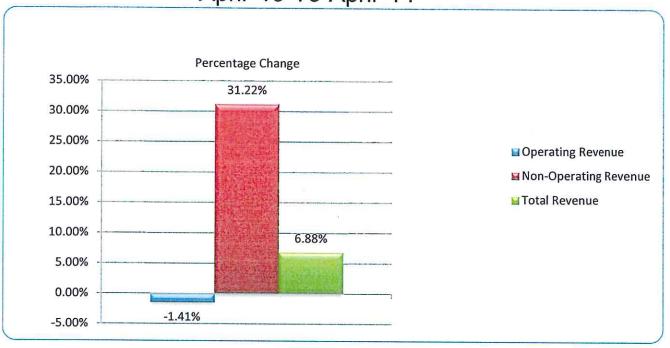
2014

2013 to 2014 Comparison

		Thru		\$ 70000 \$				Adjusted	% of		Thru				%
O	_	March		April	<u> Y</u>	ear-to-Date		Budget	Budget		March	April	Ye	ar-to-Date	Change
Operating Revenue:	•	40.005	•	445	•	40.050	•		= 000/						
Wholesale Water	\$	12,935	Ф	115	\$		\$		5.80%	\$	12,935	(3,869)		4,271	48.66%
Water Sales		1,416,928		522,483		1,939,411		9,053,000	21.42%		119,180	(92,249)		26,931	1.41%
Meter Fees		2,797,889		945,778		3,743,666		11,255,000	33.26%		37,377	23,903		61,280	1.66%
Water Quality Fees		262,251		107,423		369,674		1,638,000	22.57%		16,116	(10,049)		6,067	1.67%
Elevation Fees		75,553		32,103		107,656		525,000	20.51%		3,627	(5,526)		(1,899)	-1.73%
Other	_	400,219	-	93,537		493,756		1,700,000	29.04%		(141,544)	(50,624)		(192, 168)	-28.02%
Total Water Sales	\$	4,965,775	\$	1,701,439	\$	6,667,214	\$	24,396,000	27.33%	\$	47,690	\$ (138,413)	\$	(95,517)	-1.41%
Non-Operating Revenues:				8											
Assessments (Debt Service)	\$	672,619	\$	1,544,425	\$	2,217,044	\$	4,400,000	50.39%	\$	(615 166)	\$ 1,247,877	\$	632,711	39.94%
Assessments (1%)	•	263,598	*	413,942	*	677,540	Ψ	1,800,000	37.64%	Ψ	(258,029)	293,823	Ψ	35,794	5.58%
DWR Fixed Charge Recovery		200,000		710,042		011,040		100,000	0.00%		(230,029)	(59,514)		(59,514)	5.56%
Interest		18,060		10,139		28,199		25,000	112.79%		18,882				2276 600/
Capital Improvement Fees		9,889		10,159		9,889		150,000	6.59%			10,555		29,437	-2376.60%
State Grants		9,009		· =		9,009			0.00%		81,954			81,954	-113.72%
Other		78,672		10,677		89,349		485,000 185,000			4 400	(0.774)		- (4.054)	4 4004
Total Non-Operating Revenues	\$		¢	1,979,183	•		•		48.30%	_	1,420	(2,771)	_	(1,351)	-1.49%
Total Non-Operating Revenues	Ф	1,042,037	\$	1,979,163	\$	3,022,021	\$	7,145,000	42.30%	\$	(770,939)	\$ 1,489,970	\$	719,031	31.22%
Total Revenue	\$	6,008,613	\$	3,680,622	\$	9,689,235	\$	31,541,000	30.72%	\$	(723,250)	\$ 1,351,557	\$	623,514	6.88%
			13												
		Thru		TOWN HARMS				Adjusted	% of						
	-	March		April	Y	ear-to-Date		Budget	Budget						
Operating Revenue:	22		150												
Wholesale Water	\$	4,794	\$	3,985	\$	The state of the s	\$	175,000	5.02%						
Water Sales		1,297,748		614,732		1,912,480		8,198,000	23.33%						
Meter Fees	a	2,760,512		921,874		3,682,386		11,232,000	32.78%						
Water Quality Fees		246,135		117,472		363,607		1,638,000	22.20%						
Elevation Fees		71,927		37,629		109,556		550,000	19.92%						
Other	2000	541,763		144,161		685,924		1,250,000	54.87%						
Total Water Sales	\$	4,918,085	\$	1,839,852	\$	6,762,731	\$	22,868,000	29.57%						
Non-Operating Revenues:															
Assessments (Debt Service)								4 200 000							
Assessments (1%)	\$	1 287 785	\$	296 548	-8	1 584 333	\$	44 .5(1() (1()()	36 84%						
	\$	1,287,785 521,627	\$	296,548 120 119	\$	1,584,333	\$	4,300,000	36.84%						
DWR Fixed Charge Recovery	\$	1,287,785 521,627	\$	120,119	\$	641,746	\$	2,141,746	36.84% 29.96%						
DWR Fixed Charge Recovery	\$	521,627	\$	120,119 59,514	\$	641,746 59,514	\$	2,141,746 100,000	29.96%					×	
Interest	\$	521,627 (822)	\$	120,119 59,514 (416)	\$	641,746 59,514 (1,239)	\$	2,141,746 100,000 25,000	29.96% -4.95%					ĕ	
Interest Capital Improvement Fees	\$	521,627	\$	120,119 59,514	\$	641,746 59,514	\$	2,141,746 100,000 25,000 150,000	29.96% -4.95% -48.04%					×	
Interest Capital Improvement Fees State Grants	\$	521,627 - (822) (72,065)	\$	120,119 59,514 (416)	\$	641,746 59,514 (1,239) (72,065)	\$	2,141,746 100,000 25,000 150,000 485,000	29.96% -4.95% -48.04% 0.00%					×	
Interest Capital Improvement Fees	\$	521,627 (822)	\$	120,119 59,514 (416)	\$	641,746 59,514 (1,239)	\$	2,141,746 100,000 25,000 150,000 485,000 150,000	29.96% -4.95% -48.04%					×	
Interest Capital Improvement Fees State Grants Other	\$	521,627 - (822) (72,065) - 77,252	\$	120,119 59,514 (416) - - 13,448	\$	641,746 59,514 (1,239) (72,065) 90,700 2,302,990	\$	2,141,746 100,000 25,000 150,000 485,000 150,000	29.96% -4.95% -48.04% 0.00% 60.47%					×	

REVENUE COMPARISON YEAR-TO-DATE

April '13-To-April '14



2013 to 2014 Comparison

Palmdale Water District **Operating Expense Analysis** For the Four Months Ending 4/30/2014

20	14	4
20	14	

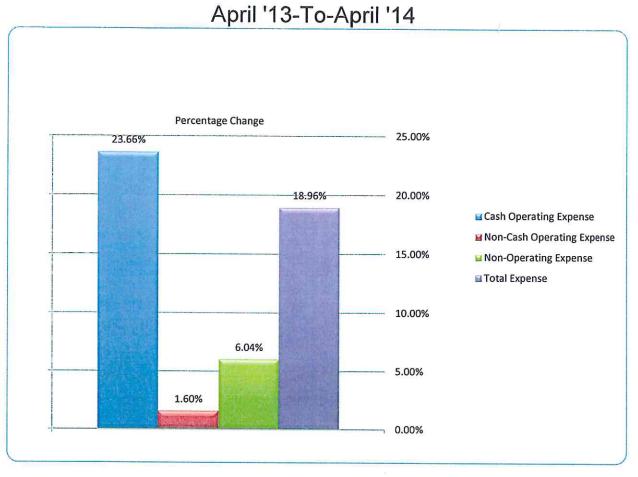
		Thru	17					Adjusted	% of		Thru					%
	_	March		April	Υ	ear-to-Date		Budget	Budget		March		April	Y	ear-to-Date	Change
Cash Operating Expenses:																
Directors	\$	30,457	\$	11,041	\$	41,498	5	\$ 114,500	36.24%	\$	4,649	\$	2,256	\$	6,905	19.96%
Administration		1,205,427		203,171		1,408,598		3,490,000	40.36%		698,026		(538)	- 00	697,488	98.08%
Engineering		267,595		78,226		345,821		1,079,800	32.03%		(66, 192)		(17,726)		(83,918)	-19.53%
Facilities		696,005		287,316		983,321		3,408,500	28.85%		20,681		48,713		69,395	7.59%
Operations		1,061,960		547,574		1,609,534		5,453,500	29.51%		76,133		206,806		282,938	21.33%
Finance		776,544		250,560		1,027,104		2,968,750	34.60%		150,352		32,776		183,127	21.70%
Water Conservation		32,064		13,959		46,023		270,000	17.05%		(20,898)		(5,870)		(26,768)	-36.77%
Human Resources		58,037		21,326		79,363		215,300	36.86%		30,268		8,533		38,801	95.66%
Information Technology		212,491		54,085		266,577		828,600	32.17%		212,491		3,280		43,494	19.50%
Water Purchases		461,339		26,138		487,477		2,400,000	20.31%		(92,108)		(16,572)		(108,680)	-18.23%
Water Purchases-Prior Year OAP		. ≡ 8		683		683		250,000	0.27%				683		683	10.2070
Water Recovery		(26,664)		10000		(26,664)		(100,000)	26.66%		173,812		-		106,986	-80.05%
Capitalized Expenditures		402,652		390,361		793,014		2,143,500	37.00%		63,205		352,637		453,567	133.62%
GAC Filter Media Replacement		62,030		(52,859)		9,171		1,638,000	0.56%		62,030		(269,635)		9,171	100.0270
Total Cash Operating Expenses	\$	5,239,937	\$	1,831,582	\$	7,071,519	\$	24,160,450	29.27%	\$	1,312,448	\$		\$	1,673,187	23.66%
														7.14	reference and Measure	- West Grant
Non-Cash Operating Expenses:																
Depreciation	\$	1,662,297	\$	552,378	\$	2,214,675	\$	7,350,000	30.13%	\$	(110,870)	\$	(37,912)	\$	(148,782)	-6.30%
OPEB Accrual Expense		500,625		166,875		667,500		2,000,000	33.37%		4,957		1,652		6,609	1.00%
Bad Debts		14,583		5,904		20,487		100,000	20.49%		9,747		5,904		15,651	323.65%
Service Costs Construction		129,815		23,706		153,521		125,000	122.82%		173,028		26,970		199,998	-430.32%
Capitalized Construction		(238,106)		(35,732)		(273,838)		(1,000,000)	27.38%		(38,153)		9,082		(29,071)	11.88%
Total Non-Cash Operating Expenses	\$	2,069,213	\$	713,131	\$	2,782,345	\$	8,575,000	32.45%	\$	38,708	\$	5,697	\$	44,406	1.60%
Non-Operating Expenses:																
Interest on Long-Term Debt	S	586,247	\$	191,596	•	777 040	•	0 444 000	00 050/			-		1220	1200 120020	170 JWY 31988S
Amortization of SWP	φ	478,530	φ	159,510	Ф	777,843	Ф	2,111,000	36.85%	\$	28,501	\$		\$	31,432	4.21%
Water Conservation Programs						638,040		1,679,000	38.00%		46,911		14,765		61,676	10.70%
Total Non-Operating Expenses	•	14,932	\$	6,901	•	21,833	•	143,000	15.27%	_	(9,372)	_	(1,897)		(11,269)	-0.83%
Total Non-Operating Expenses	Ф	1,079,709	Ф	358,007	\$	1,437,716	\$	3,933,000	36.56%	\$	66,040	\$	15,799	\$	81,839	6.04%
Total Expenses	\$	8,388,859	\$ 2	2,902,721	\$	11,291,580	\$	36,668,450	30.79%	\$	1,417,197	\$	366,838	\$	1,799,432	18.96%

2013 to 2014 Comparison

Palmdale Water District Operating Expense Analysis For the Four Months Ending 4/30/2014 2013

		Thru						Adjusted	% of
		March		April	Y	ear-to-Date		Budget	Budget
Cash Operating Expenses:									
Directors	\$	25,808	\$	8,785	\$	34,593	\$	117,500	29.44%
Administration		507,402		203,708		711,110		2,602,000	27.33%
Engineering		333,787		95,952		429,739		1,215,750	35.35%
Facilities		675,324		238,603		913,927		3,298,500	27.71%
Operations		985,827		340,768		1,326,596		4,944,250	26.83%
Finance		626,192		217,785		843,977		2,789,000	30.26%
Water Conservation		52,962		19,830		72,792		239,750	30.36%
Human Resources		27,769		12,793		40,561		209,600	19.35%
Information Technology		172,277		50,806		223,083		728,000	30.64%
Water Purchases		553,447		42,710		596,157		2,600,000	22.93%
Water Purchases-Prior Year OAP		<u>.</u>		VINITA POVINCES				-	
Water Recovery		(200,476)		-		(133,650)		(100,000)	133.65%
Capitalized Expenditures		339,447		37,724		339,447		836,500	40.58%
GAC Filter Media Replacement				216,776		-		1,638,000	0.00%
Total Cash Operating Expenses	\$	4,099,766	\$1	,486,240	\$	5,398,332	\$	21,118,850	25.56%
Non-Cash Operating Expenses:									
Depreciation	\$	1,773,166	\$	590,291	\$	2,363,457	\$	7,250,000	32.60%
OPEB Accrual Expense	70	495,668	*	165,223	T	660,891	*	2,000,000	33.04%
Bad Debts		4,836		-		4,836		100,000	4.84%
Service Costs Construction		(43,212)		(3,265)		(46,477)		125,000	-37.18%
Capitalized Construction		(199,953)		(44,815)		(244,767)		(1,000,000)	24.48%
Total Non-Cash Operating Expenses	\$	2,030,505	\$	707,434	\$	2,737,939	\$		32.31%
								2 2	
Non-Operating Expenses:									
Interest on Long-Term Debt	\$	557,746	\$	188,665	\$	746,411	\$	2,111,000	35.36%
Amortization of SWP		431,619		144,745		576,364		1,679,000	34.33%
Water Conservation Programs		24,303		8,798		33,102		150,000	22.07%
Total Non-Operating Expenses	\$	1,013,668	\$	342,209	\$	1,355,877	\$	3,940,000	34.41%
Total Expenses	\$	7,143,939	\$ 2	,535,882	\$	9,492,148	\$:	33,533,850	28.31%

EXPENSE COMPARISON YEAR-TO-DATE



Palmdale Water District 2014 Directors Budget For the Four Months Ending Wednesday, April 30, 2014

	YTD ACTUAL 2014	ORIGINAL BUDGET 2014	ADJUSTMENTS 2014	ADJUSTED BUDGET REMAINING	PERCENT USED
:	2017	2014	2014	KLINAINING	USED
Personnel Budget:					
1-01-4000-000 Directors Pay	\$ 19,350	\$ 45,000	\$ -	\$ 25,650	43.00%
Employee Denefits					
Employee Benefits	927 0070000				
1-01-4005-000 Payroll Taxes	1,468	5,500		4,032	26.68%
1-01-4010-000 Health Insurance	14,116	54,000		39,884	26.14%
Subtotal (Benefits)	15,583	59,500	22 -	39,884	26.19%
Total Personnel Expenses	\$ 34,933	\$ 104,500	\$ -	\$ 65,534	33.43%
		- <u> 1</u>		19210	_
OPERATING EXPENSES:					
1-01-4050-000 Directors Travel, Seminars & Meetings	6,565	10,000		3,435	65.65%
Subtotal Operating Expenses	6,565	10,000	-	3,435	65.65%
Total O & M Expenses	\$ 41.498	© 114 E00	•	e co.070	20.040/
Total O & W Expelises	\$ 41,498	\$ 114,500	\$ -	\$ 68,970	36.24%

Palmdale Water District 2014 Administration Budget

For the Four Months Ending Wednesday, April 30, 2014

Personnel Budget			70	YTD ACTUAL		RIGINAL	ADI	HISTMENTS		DJUSTED	PERCENT
Personnel Budget			v. 				ADJ		_		
1-02-4000-000 Salaries \$ 212,518 \$ 656,000 \$ 443,482 \$ 32,40% 1-02-4000-100 Overtime 3,523 7,500 3,977 46,97% 1-02-4000-200 On-Call 230,750 \$ 723,500 \$ 492,750 \$ 31,89% Subtotal (Salaries) \$ 230,750 \$ 723,500 \$ 492,750 \$ 31,89% Employee Benefits											
1-02-4000-100 Overtime 14,709 60,000 45,291 24,52% 1-02-4000-200 On-Call 14,709 60,000 45,291 24,52% Subtotal (Salaries) \$230,750 \$72,500 \$492,750 31,89% Subtotal (Salaries) \$230,950 \$60,000 \$23,690 \$	Personnel Budget										
1-02-4000-200 On-Call			\$	212,518	\$	656,000			\$	443,482	32.40%
Employee Benefits	1-02-4000-100	Overtime		3,523		7,500				3,977	46.97%
Employee Benefits	1-02-4000-200	On-Call		14,709		60,000				45,291	24.52%
1-02-4005-000 Payroll Taxes 17,810 41,500 23,800 42,92% -02-4010-000 Health Insurance 32,036 96,000 63,984 33,37% -02-4010-000 PERS 45,932 132,500 86,568 34,67% -02-4020-000 Worker's Compensation 27,842 125,000 97,158 22,27% -02-4020-000 Life insurance 3,311 7,500 4,189 44,15% -02-4020-000 Life insurance 3,311 7,500 4,189 44,15% -02-4030-000 Life insurance 3,311 7,500 4,189 44,15% -02-4050-000 Staff Travel 4,418.54 8,000 3,3581 55,23% -02-4050-000 Staff Travel 4,418.54 8,000 3,3581 55,23% -02-4050-000 Staff Conferences & Seminars 1,755.43 5,000 3,245 35,11% -02-4050-000 Staff Conferences & Seminars 1,040.04 4,500 3,460 23,11% -02-4050-000 Ceneral Manager Conferences & Seminars 1,040.04 4,500 3,460 23,11% -02-4050-000 Ceneral Manager Conferences & Seminars 1,040.04 4,500 3,460 23,11% -02-4070-000 Cemployee Expense* 40,000 40,000 19,488 2,56% -02-4110-000 Censultants 33,644 200,000 166,356 16,82% -02-41125-000 Insurance 87,760 300,000 212,240 29,25% -02-4130-000 Bank Charges 41,212 130,000 88,788 31,70% -02-4130-000 Censultants 33,644 200,000 166,356 16,82% -02-4130-000 Censultants 33,644 200,000 24,870 28,78% -02-4130-000 Censultants 33,644 200,000 35,716 32,24% -02-4130-000 Censultants 33,644 200,000 36,788 -02-4130-000 Censultants 33,644 200,000 36,788 -02-4130-000 Cens	Subto	tal (Salaries)	\$	230,750	\$	723,500			\$	492,750	31.89%
1-02-4015-000 Health Insurance 32,036 96,000 63,964 33,37% 1-02-4020-000 Worker's Compensation 27,842 125,000 97,158 22,27% 1-02-4030-000 Uker Insurance 71,097 35,000 36,097 203,13% 1-02-4030-000 Life Insurance 71,097 35,000 4,189 44,15% 1-02-4030-000 Life Insurance 32,341 7,500 4,189 44,15% Subtotal (Benefits) 198,028 437,500 - \$33,472 45,26% Total Personnel Expenses 3428,778 1,161,000 - \$732,222 36,93% OPERATING EXPENSES:											
1-02-4015-000 PERS 45,932 132,500 86,568 34,67% -02-4025-000 Worker's Compensation 27,842 132,500 97,158 22,27% -02-4030-000 Life Insurance 3,311 7,500 4,189 44,15% -02-4030-000 Life Insurance 3,311 7,500 4,189 44,15% -02-4030-000 Life Insurance 3,311 7,500 4,189 44,15% -02-4050-000 Subtotal (Benefits) \$198,028 \$437,500 - \$732,222 36,93% -02-4050-000 Staff Travel 4,418.54 8,000 3,581 55,23% -02-4050-000 Staff Travel 4,418.54 8,000 3,245 35,11% -02-4050-000 Staff Conferences & Seminars 920,00 3,000 2,000 30,67% -02-4050-000 General Manager Travel 1,755.43 5,000 3,245 35,11% -02-4050-000 Staff Conferences & Seminars 920,00 3,000 2,000 30,67% -02-4050-000 Employee Expense* - 40,000 (40,000) - 0,00% -02-4050-000 Cher Operating 512 20,000 19,488 2,55% -02-4150-000 Consultants 33,644 200,000 166,356 16,82% -02-4150-000 Bank Charges 41,212 130,000 88,788 31,70% -02-4130-000 Bank Charges 41,212 130,000 88,788 31,70% -02-4135-000 Groundwater Adjudication Woods Class 590,450 590,500 50 99,99% -02-4150-000 Charder Adjudication Woods Class 590,450 590,500 5,500 78,00% -02-4150-000 Poenting 115,130 400,000 24,870 28,78% -02-4150-000 Charder Adjudication Woods Class 590,450 590,500 5,500 78,00% -02-4150-000 Charder Adjudication Woods Class 590,450 590,500 5,500 78,00% -02-4150-000 Charder Adjudication Woods Class 590,450 590,500 5,500 78,00% -02-4150-000 Charder Adjudication Woods Class 590,450 590,500 5,500 78,00% -02-4150-000 Charder Adjudication Woods Class 590,450 590,500 5,500 78,00% -02-4150-000 Charder Adjudication Woods Class 590,450 590,500 5,500 78,00% -02-4150-000 Charder Adjudication Woods Class 590,450 590,500 5,500 3,516 12,02% -02-4150-000 Charder Adjudicat	1-02-4005-000	Payroll Taxes		17,810		41,500				23,690	42.92%
1-02-4020-000 Worker's Compensation 27,842 125,000 97,158 22.27% 1-02-4025-000 Vacation Benefit Expense 71,097 35,000 (36,097) 203,13% 1-02-4030-000 Life Insurance 3,311 7,500 4,189 44,15% Subtotal (Benefits) \$198,028 \$437,500 - \$239,472 45,26% Total Personnel Expenses \$428,778 \$1,161,000 - \$732,222 36,93% \$4,000 3,465 3,581 55,23% 1-02-4050-000 Staff Travel 4,418,54 \$8,000 3,245 35,11% 1-02-4050-100 General Manager Travel 1,755,43 5,000 3,245 35,11% 1-02-4060-000 Staff Conferences & Seminars 920,00 3,000 2,000 30,67% 1-02-4060-100 General Manager Conferences & Seminars 1,040,04 4,500 3,460 23,11% 1-02-4070-000 Employee Expense* 40,000 40,000 19,488 2,56% 1-02-4130-000 Consultants 33,644 200,000 166,356 16,82% 1-02-4135-000 Consultants 33,644 200,000 212,240 29,25% 1-02-4135-000 Groundwater Adjudication 115,130 400,000 284,870	1-02-4010-000	Health Insurance		32,036		96,000				63,964	33.37%
1-02-4025-000 Vacation Benefit Expense 71,097 35,000 36,097 203,13% 1-02-4030-000 Life Insurance 3,311 7,500 4,189 44.15% 526% 5487,500 - \$239,472 45,26% 70tal Personnel Expenses 248,778 \$1,161,000 - \$732,222 36,93% 70tal Personnel Expenses 248,778 \$1,161,000 - \$732,222 36,93% 70tal Personnel Expenses 74,287,78 71,161,000 - \$732,222 36,93% 70tal Personnel Expenses 74,287,78 71,161,000 - \$732,222 36,93% 70tal Personnel Expenses 74,287,78 71,161,000 - \$732,222 36,93% 70tal Personnel Expenses 74,418,54 8,000 \$3,581 55,23% 70tal Personnel Manager Travel 71,755,43 5,000 3,245 35,11% 70tal Personnel Manager Travel 71,755,43 5,000 2,080 30,67% 70tal Personnel Manager Conferences & Seminars 920,00 3,000 2,080 30,67% 70tal Personnel Manager Conferences & Seminars 1,040,04 4,500 3,460 23,11% 70tal Personnel Manager Conferences & Seminars 1,040,04 4,500 3,460 23,11% 70tal Personnel Manager Conferences & Seminars 1,040,04 4,500 14,480 23,11% 70tal Personnel Manager Conferences & Seminars 1,040,04 4,500 14,488 2,56% 70tal Personnel Manager Conferences & Seminars 1,040,04 4,500 14,488 2,56% 70tal Personnel Manager Conferences & Seminars 1,040,00 14,480 2,25% 70tal Personnel Manager Conferences & Seminars 1,040,00 14,480 2,25% 70tal Personnel Manager Conferences & Seminars 1,040,00 14,480 2,25% 70tal Personnel Manager Conferences & Seminars 1,040,00 14,480 2,25% 70tal Personnel Manager Conferences & Seminars 1,040,00 14,480 2,25% 70tal Personnel Manager Conferences & Seminars 1,040,00 14,480 2,25% 70tal Personnel Manager Conferences & Seminars 1,040,00 14,480 2,25% 70tal Personnel Manager Conferences & Seminars 1,040,00 14,480 2,25% 70tal Personnel Manager Conferences & Seminars 1,040,00 14,480 2,25% 70tal Personnel Manager Conferences & Seminars 1,040,00 14,480 2,25% 70tal Pe				45,932		132,500				86,568	34.67%
1-02-4030-000 Life Insurance 3,311 7,500 4,189 44,158 198,028 \$437,500 5 - \$239,472 45,268 198,028 \$437,500 5 - \$239,472 45,268 198,028 \$437,500 5 - \$732,222 36,938 198,024 1,024,050-000 1,024,050	1-02-4020-000	Worker's Compensation		27,842		125,000				97,158	22.27%
Subtotal (Benefits) \$ 198,028 \$ 437,500 \$ - \$ 239,472 45,26%	1-02-4025-000	Vacation Benefit Expense		71,097		35,000				(36,097)	203.13%
Subtotal (Benefits) \$ 198,028 \$ 437,500 \$ - \$ 239,472 \$ 45.26%	1-02-4030-000	Life Insurance		3,311		7,500				4,189	44.15%
OPERATING EXPENSES: 1-02-4050-000 Staff Travel 4,418.54 \$ 8,000 \$ 3,581 55.23% 1-02-4050-100 General Manager Travel 1,755.43 5,000 3,245 35.11% 1-02-4060-000 Staff Conferences & Seminars 920.00 3,000 2,080 30.67% 1-02-4060-100 General Manager Conferences & Seminars 1,040.04 4,500 3,460 23.11% 1-02-4070-000 Employee Expense* - 40,000 (40,000) - 0.00% 1-02-410-000 Other Operating 512 20,000 19,488 2.56% 1-02-4110-000 Consultants 33,644 200,000 19,488 2.56% 1-02-4130-000 Insurance 87,760 300,000 212,240 29,25% 1-02-4135-000 Groundwater Adjudication 115,130 400,000 284,870 28.78% 1-02-4135-000 Groundwater Adjudication - Woods Class 590,450 590,500 50 59,99% 1-02-4150-000 Legal Services 19,500 <td< td=""><td>Subto</td><td>otal (Benefits)</td><td>\$</td><td>198,028</td><td>\$</td><td>437,500</td><td>\$</td><td>-</td><td>\$</td><td>239,472</td><td></td></td<>	Subto	otal (Benefits)	\$	198,028	\$	437,500	\$	-	\$	239,472	
1-02-4050-000 Staff Travel 4,418.54 \$ 8,000 \$ 3,581 55.23% 1-02-4050-100 General Manager Travel 1,755.43 5,000 3,245 35.11% 1-02-4060-100 Staff Conferences & Seminars 920.00 3,000 2,080 30.67% 1-02-4060-100 General Manager Conferences & Seminars 1,040.04 4,500 3,460 23.11% 1-02-4070-000 Employee Expense* - 40,000 (40,000) - 0.00% 1-02-4080-000 Other Operating 512 20,000 19,488 2.56% 1-02-4125-000 Insurance 87,760 300,000 212,240 29,25% 1-02-4135-000 Insurance 87,760 300,000 212,240 29,25% 1-02-4135-000 Groundwater Adjudication 115,130 400,000 284,870 28,78% 1-02-4135-000 Groundwater Adjudication - Woods Class 590,450 590,500 50 99.99% 1-02-4150-000 Accounting Services 19,500 25,000 175,961 12,02% 1-02-4150-000 Contracted Services 7,561 29,000 21,439 26,07% 1-02-4155-000 Memberships/Subscriptions 14,825 21,000 12,850 14,33% 1-02-4180-000 Permits 2,150 15,000 12,850 14,33% 1-02-4190-100 Public Relations - Publications 4,884 40,000 35,116 12,21% 1-02-4200-000 Advertising 971 5,000 4,029 19,42% 1-02-4205-000 Office Supplies 9,155 18,000 8,845 50.86% 1-02-4205-000 Electricity - Office Building 1,622 5,000 3,378 32,45% 1-02-4200-000 Electricity - Office Building 1,822 5,000 \$0.000 \$1.00	Total	Personnel Expenses	\$	428,778	\$	1,161,000	\$	-	\$	732,222	36.93%
1-02-4050-000 Staff Travel 4,418.54 \$ 8,000 \$ 3,581 55.23% 1-02-4050-100 General Manager Travel 1,755.43 5,000 3,245 35.11% 1-02-4060-100 Staff Conferences & Seminars 920.00 3,000 2,080 30.67% 1-02-4060-100 General Manager Conferences & Seminars 1,040.04 4,500 3,460 23.11% 1-02-4070-000 Employee Expense* - 40,000 (40,000) - 0.00% 1-02-4080-000 Other Operating 512 20,000 19,488 2.56% 1-02-4125-000 Insurance 87,760 300,000 212,240 29,25% 1-02-4135-000 Insurance 87,760 300,000 212,240 29,25% 1-02-4135-000 Groundwater Adjudication 115,130 400,000 284,870 28,78% 1-02-4135-000 Groundwater Adjudication - Woods Class 590,450 590,500 50 99.99% 1-02-4150-000 Accounting Services 19,500 25,000 175,961 12,02% 1-02-4150-000 Contracted Services 7,561 29,000 21,439 26,07% 1-02-4155-000 Memberships/Subscriptions 14,825 21,000 12,850 14,33% 1-02-4180-000 Permits 2,150 15,000 12,850 14,33% 1-02-4190-100 Public Relations - Publications 4,884 40,000 35,116 12,21% 1-02-4200-000 Advertising 971 5,000 4,029 19,42% 1-02-4205-000 Office Supplies 9,155 18,000 8,845 50.86% 1-02-4205-000 Electricity - Office Building 1,622 5,000 3,378 32,45% 1-02-4200-000 Electricity - Office Building 1,822 5,000 \$0.000 \$1.00											
1-02-4050-000 Staff Travel 4,418.54 \$ 8,000 \$ 3,581 55.23% 1-02-4050-100 General Manager Travel 1,755.43 5,000 3,245 35.11% 1-02-4060-100 Staff Conferences & Seminars 920.00 3,000 2,080 30.67% 1-02-4060-100 General Manager Conferences & Seminars 1,040.04 4,500 3,460 23.11% 1-02-4070-000 Employee Expense* - 40,000 (40,000) - 0.00% 1-02-4080-000 Other Operating 512 20,000 19,488 2.56% 1-02-4125-000 Insurance 87,760 300,000 212,240 29,25% 1-02-4135-000 Insurance 87,760 300,000 212,240 29,25% 1-02-4135-000 Groundwater Adjudication 115,130 400,000 284,870 28,78% 1-02-4135-000 Groundwater Adjudication - Woods Class 590,450 590,500 50 99.99% 1-02-4150-000 Accounting Services 19,500 25,000 175,961 12,02% 1-02-4150-000 Contracted Services 7,561 29,000 21,439 26,07% 1-02-4155-000 Memberships/Subscriptions 14,825 21,000 12,850 14,33% 1-02-4180-000 Permits 2,150 15,000 12,850 14,33% 1-02-4190-100 Public Relations - Publications 4,884 40,000 35,116 12,21% 1-02-4200-000 Advertising 971 5,000 4,029 19,42% 1-02-4205-000 Office Supplies 9,155 18,000 8,845 50.86% 1-02-4205-000 Electricity - Office Building 1,622 5,000 3,378 32,45% 1-02-4200-000 Electricity - Office Building 1,822 5,000 \$0.000 \$1.00	OPERATING EXP	PENSES:									
1-02-4050-100 General Manager Travel 1,755.43 5,000 3,245 35.11% 1-02-4060-000 Staff Conferences & Seminars 920.00 3,000 2,080 30.67% 1-02-4060-100 General Manager Conferences & Seminars 1,040.04 4,500 3,460 23.11% 1-02-4070-000 Employee Expense* - 40,000 (40,000) - 0.00% 1-02-4080-000 Other Operating 512 20,000 19,488 2.56% 1-02-4110-000 Consultants 33,644 200,000 166,356 16.82% 1-02-4130-000 Bank Charges 41,212 130,000 88,788 31.70% 1-02-4135-000 Groundwater Adjudication 115,130 400,000 284,870 28.78% 1-02-4135-000 Groundwater Adjudication - Woods Class 590,450 590,500 50 99.99% 1-02-4140-000 Legal Services 24,039 200,000 175,961 12.02% 1-02-4150-000 Accounting Services 19,500 25,000 5,500 78.00% 1-02-4150-000 Memberships/Subscriptions 14,825 210,000 195,175 7.06% 1-02-4180-000 Postage 5,936 30,000 24,064 19,79% 1-02-4190-100 Public Relations - Publications 14,884 40,000 35,116 12.21% 1-02-4190-100 Public Relations - Other 353 1,000 8,845 50.86% 1-02-4200-000 Advertising 971 5,000 40,000 3,378 32,45% 1-02-4200-000 Electricity - Office Building 1,622 5,000 \$3,000 \$1,309,180 42.07% 1-02-4215-000 Electricity - Office Building 1,622 5,000 \$3,000 \$1,309,180 42.07% 1-02-4200-000 Electricity - Office Building 1,882 \$0,000 \$1,309,180 42.07% 1-02-4200-000 Electricity - Office Building 1,882 \$0,000 \$1,309,180 42.07% 1-02-4200-000 Electricity - Office Building 1,882 \$0,000 \$1,309,180 42.07% 1-02-4200-000 Electricity - Office Building 1,882 \$0,000 \$1,309,180 42.07% 1-02-4200-000 Electricity - Office Building 1,882 \$0,000 \$1,309,180 42.07% 1-02-4200-000 Electricity - Office Building 1,882 \$0,000 \$1,309,180 42.07% 1-02-4200-000 Electricity - Office Building 1,882 \$0,000 \$1,309,180 42.07% 1-02-4200-000 Electricity - Office Building 1,882 \$0,000 \$1,309,180 42.07% 1-02-4200-000 Electricity - Office Building 1,882 \$0,000 \$1,309,180 42.07% 1-02-4200-000 Electricity - Office Building 1,882 \$0,000 \$1,300 \$1,309,180 42.07% 1-02-4200-000 Electricity - Office Building 1,882 \$0,000 \$1,300,000 \$1,309,180 42.07% 1-02-4200-000 Electrici				4.418.54	\$	8 000			\$	3.581	55 23%
1-02-4060-000 Staff Conferences & Seminars 920.00 3,000 2,080 30.67% 1-02-4060-100 General Manager Conferences & Seminars 1,040.04 4,500 3,460 23.11% 1-02-4070-000 Employee Expense* - 40,000 (40,000) - 0.00% 19,488 2,56% 1-02-4110-000 Consultants 33,644 200,000 166,356 16.82% 1-02-4125-000 Insurance 87,760 300,000 212,240 29.25% 1-02-4135-000 Groundwater Adjudication 115,130 400,000 88,788 31.70% 1-02-4135-000 Groundwater Adjudication - Woods Class 590,450 590,500 50 99.99% 1-02-4140-000 Legal Services 24,039 200,000 175,961 12.02% 1-02-4150-000 Accounting Services 19,500 25,000 5,500 78.00% 1-02-4155-000 Contracted Services 7,561 29,000 21,439 26.07% 1-02-4150-000 Memberships/Subscriptions 14,825 210,000 195,175 7,06% 1-02-4190-000 Postage 5,936 30,000 24,064 19,79% 1-02-4190-000 Postage 5,936 30,000 35,116 12.21% 1-02-4190-000 Postage 5,936 30,000 35,116 12.21% 1-02-4190-000 Public Relations - Publications 4,884 40,000 35,116 12.21% 1-02-4190-900 Public Relations - Other 353 1,000 647 35,30% 1-02-4190-900 Office Supplies 9,155 18,000 8,845 50.86% 1-02-4205-000 Grice Supplies 9,155 18,000 8,845 50.86% 1-02-4215-200 Electricity - Office Building 1,982 50,000 \$0.000 \$1,309,180 42.07%					•				7		
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Subtotal Operating Expenses \$ 979,820 \$ 2,329,000 \$ (40,000) \$ 1,309,180 42.07%											
Total Departmental Expenses \$ 1,408,598 \$ 3,490,000 \$ (40,000) \$ 2,041,402 40.83%			\$		\$	-	\$	(40,000)	\$		
	Total	Departmental Expenses	\$	1,408,598	\$	3,490,000	\$	(40,000)	\$	2,041,402	40.83%

^{*} Budget adjustments by General Manager per Appendix A

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Palmdale Water District 2014 Engineering Budget For the Four Months Ending Wednesday, April 30, 2014

			YTD	0	RIGINAL		Α	DJUSTED	
			ACTUAL	E	BUDGET	ADJUSTMENTS		BUDGET	PERCENT
			2014		2014	2014	RI	EMAINING	USED
Personnel Budget	:								
1-03-4000-000	Salaries	\$	191,750	\$	668,500		\$	476,750	28.68%
1-03-4000-100	Overtime	•	4,352	*	6,500		Ψ	2,148	66.95%
Subto	otal (Salaries)	\$	196,102	\$	675,000		\$	478,898	29.05%
Employee Benefits									
1-03-4005-000			16,946		51,500			34,554	32.90%
	Health Insurance		43,553		134,800			91,247	32.31%
1-03-4015-000	PERS		47,130		133,500			86.370	35.30%
Subto	otal (Benefits)	\$	107,628	\$	319,800	\$ -	\$	212,172	33.65%
Total	Personnel Expenses	\$	303,730	\$	994,800	\$ -	\$	691,070	30.53%
OPERATING EXP	ENSES:								
1-03-4050-000	Staff Travel	\$	74	\$	3,000		\$	2,926	2.46%
1-03-4060-000	Staff Conferences & Seminars		h =		2,500			2,500	0.00%
	Contracted Services		40,000		61,500			21,500	65.04%
	Memberships/Subscriptions		563		2,000			1,438	28.13%
	General Materials & Supplies		618		2,500			1,882	24.72%
	Computer Software - Maint. & Support		837		13,500			12,663	6.20%
Subto	otal Operating Expenses	\$	42,091	\$	85,000	\$ -	\$	42,909	49.52%
Total	Departmental Expenses	\$	345,821	\$	1,079,800	\$ -	\$	733,979	32.03%

Palmdale Water District 2014 Facilities Budget For the Four Months Ending Wednesday, April 30, 2014

		YTD ACTUAL	ORIGINAL BUDGET	ADJUSTMENTS	ADJUSTED BUDGET	PERCENT
	÷	2014	2014	2014	REMAINING	USED
Personnel Budget:						
1-04-4000-000 Salaries	\$	398,489	\$ 1,450,000		\$ 1,051,511	27.48%
1-04-4000-100 Overtime		18,966	36,500		17,534	51.96%
Subtotal (Salaries)	\$	417,455	\$ 1,486,500		\$ 1,069,045	28.08%
Employee Benefits						
1-04-4005-000 Payroll Taxes		36,202	111,000		74,798	32.61%
1-04-4010-000 Health Insurance		102,856	374,500		271,644	27.46%
1-04-4015-000 PERS		89,206	278,000		188,794	32.09%
Subtotal (Benefits)	\$	228,263	\$ 763,500	\$ -	\$ 535,237	29.90%
Cubicial (Bolicino)		220,200	Ψ 700,000	•	Ψ 000,207	
Total Personnel Expenses	\$	645,719	\$ 2,250,000	\$ -	\$ 1,586,748	28.70%
						*
OPERATING EXPENSES:						
1-04-4050-000 Staff Travel	\$	12	\$ 2,500		2,488	0.48%
1-04-4060-000 Staff Conferences & Seminars	wae	1,176	3,000		1,824	39.20%
1-04-4155-000 Contracted Services		27,076	71,500		44,424	37.87%
1-04-4175-000 Permits-Dams			50,000		50,000	0.00%
1-04-4215-200 Natural Gas - Buildings		1,580	4,500		2,920	35.10%
1-04-4220-200 Electricity - Buildings		5,548	30,000		24,452	18.49%
1-04-4225-000 Maint. & Repair - Vehicles		12,798	45,000		32,202	28.44%
1-04-4230-100 Maint. & Rep. Office Building		3,835	18,000		14,165	
1-04-4235-110 Maint. & Rep. Equipment		1,181	7,500		6,319	15.74%
1-04-4235-400 Maint. & Rep. Operations - Wells		20,034	135,000		114,966	14.84%
1-04-4235-405 Maint. & Rep. Operations - Boosters		3,640	65,000		61,360	5.60%
1-04-4235-410 Maint. & Rep. Operations - Shop Bldgs		4,520	10,000		5,480	45.20%
1-04-4235-415 Maint. & Rep. Operations - Facilities		2,194	15,000		12,806	14.62%
1-04-4235-420 Maint. & Rep. Operations - Water Lines		113,269	275,000		161,731	41.19%
1-04-4235-425 Maint. & Rep. Operations - Littlerock Dam			15,000		15,000	0.00%
1-04-4235-430 Maint. & Rep. Operations - Palmdale Dam		-	15,000		15,000	0.00%
1-04-4235-435 Maint. & Rep. Operations - Palmdale Canal		807	3,000		2,193	26.89%
1-04-4235-455 Maint. & Rep. Operations - Heavy Equipment		26,894	35,000		8,106	76.84%
1-04-4235-460 Maint. & Rep. Operations - Storage Reservoirs		-	5,000		5,000	0.00%
1-04-6000-000 Waste Disposal		4,497	40,000		35,503	11.24%
1-04-6100-100 Fuel and Lube - Vehicle		48,710	130,000		81,290	37.47%
1-04-6100-200 Fuel and Lube - Machinery		12,424	43,000		30,576	28.89%
1-04-6200-000 Uniforms		7,515	21,000		13,485	35.79%
1-04-6300-100 Supplies - Misc.		19,742	47,500		27,758	41.56%
1-04-6300-800 Supplies - Construction Materials		12,193	45,000		32,807	27.09%
1-04-6400-000 Tools		3,824	12,000		8,176	31.87%
1-04-7000-100 Leases -Equipment		4,137	15,000		10,863	27.58%
Subtotal Operating Expenses	-\$	337,603	\$ 1,158,500	\$ -	\$ 820,897	29.14%
Total Departmental Expenses	\$	983,321	\$ 3,408,500	\$ -	\$ 2,407,645	28.85%
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Palmdale Water District

2014 Operation Budget For the Four Months Ending Wednesday, April 30, 2014

			YTD ACTUAL		ORIGINAL BUDGET	ADJ	USTMENTS	,	ADJUSTED BUDGET	PERCENT
			2014		2014		2014	F	REMAINING	USED
Personnel Budget	:									
1-05-4000-000	Salaries	\$	522,592	\$	1,734,000			\$	1,211,408	30.14%
1-05-4000-100		•	27,426	. •	70,000			*	42,574	39.18%
	otal (Salaries)	\$	550,018	\$	1,804,000			\$	1,253,983	30.49%
	, a - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	-	555,515	•	1,000			- 30	1,200,000	00.1070
Employee Benefits	s									
1-05-4005-000	Payroll Taxes		46,878		131,000				84,122	35.78%
1-05-4010-000	Health Insurance		117,411		343,000				225,589	34.23%
1-05-4015-000	PERS		118,713		324,000				205,287	36.64%
Subto	otal (Benefits)	\$	283,001	\$	798,000	\$	-	\$	514,999	35.46%
Total	Personnel Expenses	\$	833,019	\$	2,602,000	\$		\$	1,726,407	32.01%
OPERATING EXP										
1-05-4050-000		\$	2,621	\$	8,000			\$	5,379	32.77%
	Staff Conferences & Seminars		500		9,500				9,000	5.26%
	Training - Lab Equipment		-		4,500				4,500	0.00%
1-05-4120-200	Training - SCADA Network		-		9,000				9,000	0.00%
1-05-4155-000	Contracted Services		22,260		109,250				86,990	20.38%
1-05-4175-000	Permits		11,384		45,000				33,616	25.30%
1-05-4215-100	Natural Gas - Wells & Boosters		62,496		236,000				173,504	26.48%
1-05-4215-200	Natural Gas - WTP		828		3,000				2,172	27.61%
1-05-4220-100	Electricity - Wells & Boosters		483,928		1,515,000				1,031,072	31.94%
1-05-4220-200	Electricity - WTP		29,613		125,000				95,387	23.69%
1-05-4230-110	Maint. & Rep Office Equipment		-		500				500	0.00%
1-05-4235-110	Maint. & Rep. Operations - Equipment		3,139		22,500				19,361	13.95%
1-05-4235-410	Maint. & Rep. Operations - Shop Bldgs		3,154		6,000				2,846	52.56%
1-05-4235-415	Maint. & Rep. Operations - Facilities		19,704		45,000				25,296	43.79%
1-05-4235-445	Maint. & Rep. Operations - Telemetry		-		2,250				2,250	0.00%
1-05-4235-450	Maint. & Rep. Operations - Hypo Generator		31,059		30,000				(1,059)	103.53%
1-05-4235-500	Maint. & Rep. Operations - Wind Turbine		1 		6,000				6,000	0.00%
1-05-4236-000	Palmdale Lake Management		998		15,000				14,002	6.65%
1-05-4270-300	Telecommunication - Other		1,002		2,750				1,748	36.45%
1-05-4300-300	Testing - Edison		-		9,000				9,000	0.00%
1-05-6000-000	Waste Disposal		1,836		14,000				12,164	13.11%
1-05-6200-000	Uniforms		4,693		12,000				7,307	39.11%
1-05-6300-100	Supplies - Misc.		14,714		15,000				286	98.10%
1-05-6300-200	Supplies - Hypo Generator		2,656		6,750				4,094	39.34%
1-05-6300-300	Supplies - Electrical				3,500				3,500	0.00%
1-05-6300-400	Supplies - Telemetry		-		7,500				7,500	0.00%
1-05-6300-600	Supplies - Lab		16,172		35,000				18,828	46.21%
1-05-6300-700	Outside Lab Work		11,895		60,000				48,105	19.83%
1-05-6400-000	Tools		3,453		6,500				3,047	53.13%
1-05-6500-000	Chemicals		46,878		485,000				438,122	9.67%
1-05-7000-100	Leases -Equipment		1,534		3,000				1,466	51.13%
	otal Operating Expenses	\$	776,515	\$	2,851,500	\$	-	\$	154000 (ACC) 15400 (ACC)	27.23%
Total	Departmental Expenses	\$	1,609,534	\$	5,453,500	\$	-	\$	3,801,392	29.51%

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Palmdale Water District 2014 Finance Budget For the Four Months Ending Wednesday, April 30, 2014

		YTD ACTUAL 2014		ORIGINAL BUDGET 2014	ADJUSTMENTS 2014	ADJUSTED BUDGET REMAINING	PERCENT
Personnel Budget:							
1-06-4000-000 Salaries 1-06-4000-100 Overtime Subtotal (Salaries)	\$	467,255 8,530 475,785	(0)	1,645,000 19,000 1,664,000	\$ -	\$ 1,177,745 10,470 \$ 1,188,215	28.40% 44.90% 28.59%
Employee Benefits 1-06-4005-000 Payroll Taxes 1-06-4010-000 Health Insurance 1-06-4015-000 PERS Subtotal (Benefits)	\$	41,049 113,041 111,608 265,698	\$	123,000 317,000 331,000 771,000	\$ -	81,951 203,959 219,392 \$ 505,302	12.95% 34.15% 14.48% 34.46%
Total Personnel Expenses	\$	741,483	\$	2,435,000	\$	\$ 1,693,517	30.45%
OPERATING EXPENSES: 1-06-4050-000 Staff Travel 1-06-4060-000 Staff Conferences & Seminars 1-06-4155-300 Contracted Services 1-06-4155-100 Contracted Services - Infosend 1-06-4165-000 Memberships/Subscriptions 1-06-4230-110 Maintenance & Repair - Office Equipment	\$	69 6,445 67,468 220	\$	1,000 21,000 205,000 500 1,000		250 931 14,555 137,532 280 1,000	0.00% 6.90% 30.69% 32.91% 44.00% 0.00%
1-06-4235-440 Maint. & Rep. Operations - Large Meters 1-06-4235-470 Maint. & Rep. Operations - Meter Exchanges 1-06-4250-000 General Material & Supplies 1-06-4260-000 Business Forms 1-06-4270-100 Telecommunication - Office 1-06-4270-200 Telecommunication - Cellular Stipend 1-06-4270-300 Telecommunication - Cellular 1-06-4300-200 Testing - Large Meter Testing 1-06-7000-100 Leases - Equipment Subtotal Operating Expenses	\$	17,241 172,429 1,815 4,747 4,495 5,025 - 4,965 703 285,622	\$	10,000 225,000 6,000 10,000 12,000 17,000 500 21,500 3,000 533,750	\$ -	(7,241) 52,571 4,185 5,253 7,505 11,975 500 16,535 2,297 \$ 248,128	172.41% 76.63% 30.25% 47.47% 37.46% 29.56% 0.00% 23.09% 23.44% 53.51%
Total Departmental Expenses	\$ 1	,027,104	\$	2,968,750	\$ -	\$ 1,941,646	34.60%

Palmdale Water District 2014 Water Conservation Budget For the Four Months Ending Wednesday, April 30, 2014

	A	YTD CTUAL 2014	RIGINAL UDGET 2014	ADJUSTMENTS 2014	Е	JUSTED SUDGET	PERCENT
Personnel Budget:							•
1-07-4000-000 Salaries 1-07-4000-100 Overtime Subtotal (Salaries)	\$	25,985 1,009 26,994	168,500 1,000 169,500			142,515 (9) 142,506	15.42% 100.86% 15.93%
Employee Benefits 1-07-4005-000 Payroll Taxes 1-07-4010-000 Health Insurance 1-07-4015-000 PERS Subtotal (Benefits)	\$	2,530 6,106 6,002 14,637	\$ 13,000 31,500 34,000 78,500	\$ -	\$	10,470 25,394 27,998 63,863	19.46% 19.38% 17.65%
Total Personnel Expenses	\$	41,631	\$ 248,000	\$ -	\$	206,377	16.79%
OPERATING EXPENSES: 1-07-4050-000 Staff Travel 1-07-4060-000 Staff Conferences & Seminars 1-07-4190-300 Public Relations - Landscape Workshop/Training 1-07-4190-400 Public Relations - Contests 1-07-4190-500 Public Relations - Education Programs 1-07-4190-700 Public Relations - General Media 1-07-4190-900 Public Relations - Other 1-07-6300-100 Supplies - Misc. Subtotal Operating Expenses	\$	19 - 413 300 - 3,660 4,392	\$ 1,000 1,000 1,000 1,000 5,000 5,000 5,000 22,000	\$ -	\$	1,000 1,000 981 1,000 4,588 2,700 5,000 1,340	0.00% 0.00% 1.94% 0.00% 8.25% 10.00% 0.00% 73.20%
Total Departmental Expenses	\$	46,023	\$ 270,000	\$ -	\$	223,986	17.05%

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Palmdale Water District 2014 Human Resources Budget For the Four Months Ending Wednesday, April 30, 2014

			YTD	0	RIGINAL			AD	JUSTED	
		_ /	CTUAL	E	BUDGET	AD.	JUSTMENTS	NTS BUDGET		PERCENT
			2014		2014		2014	RE	MAINING	USED
Personnel Budget	:									
1-08-4000-000	Salaries	\$	28,431	\$	97,000			\$	68,569	29.31%
Employee Benefit	s									
1-08-4005-000	Payroll Taxes		2,465		7,500				5,035	32.87%
1-08-4010-000	Health Insurance		4,634		19,200				14,566	24.14%
1-08-4015-000	PERS		2,219		6,500				4,281	34.14%
Subto	otal (Benefits)	\$	9,318	\$	33,200	\$	-	\$	23,882	28.07%
Total	Personnel Expenses	\$	37,750	\$	130,200	\$:=	\$	92,450	28.99%
OPERATING EXP										
1-08-4050-000	Staff Travel	\$	146	\$	500			\$	354	29.27%
1-08-4060-000	Staff Conferences & Seminars		-		500				500	0.00%
1-08-4070-000	Employee Expense*		15,758				40,000		24,242	39.40%
1-08-4090-000	, , , , , , , , , , , , , , , , , , , ,		13,735						(13,735)	
1-08-4095-000	Employee Recruitment		1,932		3,000				1,068	64.40%
1-08-4100-000	Employee Retention		45		1,500				1,455	3.00%
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			529		38,000				37,471	1.39%
1-08-4121-000			50		1,000				950	5.00%
1-08-4165-000			517		1,600				1,083	32.31%
1-08-4165-100	HR/Safety Publications		3		1,000				1,000	0.00%
1-08-6300-500	Supplies - Safety		6,277		33,500				27,223	18.74%
Subto	otal Operating Expenses	\$	41,613	\$	85,100	\$	40,000	\$	83,487	33.26%
Total	Departmental Expenses	\$	79,363	\$	215,300	\$	40,000	\$	175,937	31.09%

^{*} Budget adjustments by General Manager per Appendix A

Palmdale Water District 2014 Information Technology Budget For the Four Months Ending Wednesday, April 30, 2014

Personnel Budget: 1-09-4000-000 Salaries \$66,662 \$226,000 \$159,738 \$29,32% \$109-4000-100 Overtime 748 \$2,500 \$159,738 \$29,32% \$109-4000-100 Overtime 748 \$2,500 \$11,752 \$29,92% \$109-4000-100 Overtime 748 \$2,500 \$11,752 \$29,92% \$109-4000-100 Overtime 748 \$2,500 \$11,752 \$29,92% \$109-4000-100 Payroll Taxes \$5,732 \$16,000 \$10,068 \$15,83% \$1.09-4010-000 Health Insurance 12,800 \$38,400 \$25,800 \$3,33% \$1.09-4010-000 Health Insurance 12,800 \$34,665 \$99,600 \$10,268 \$35,83% \$1.09-4015-000 PERS \$16,132 \$45,200 \$20,30% \$3,400			YTD		o	RIGINAL			ADJUSTED		
Personnel Budget:				CTUAL	E	BUDGET	AD.	USTMENTS	BUDGET		PERCENT
1-09-4000-000 Salaries Sala				2014		2014		2014	R	EMAINING	USED
1-09-4000-100 Overtime Subtotal (Salaries) Service Servi	Personnel Budget	:									
Subtotal (Salaries) \$67,010 \$228,500 \$161,490 29.33%			\$		\$	226,000			\$		29.32%
Employee Benefits				748		2,500				1,752	29.92%
1-09-4015-000 Payroll Taxes 5,732 16,000 10,268 35.83% 1-09-4010-000 Health Insurance 12,800 38,400 25,600 33.33% 1-09-4015-000 PERS 16,132 45,200 29,068 35.69% Subtotal (Benefits) \$34,665 \$99,600 \$-\$64,935 34,80% \$34,665 \$99,600 \$-\$64,935 34,80% \$34,665 \$99,600 \$-\$24,673 30.99% \$34,665 \$99,600 \$-\$24,673 30.99% \$34,665 \$99,600 \$-\$24,673 \$30,99% \$34,665 \$99,600 \$-\$24,673 \$30,99% \$34,665 \$99,600 \$-\$24,673 \$30,99% \$34,665 \$99,600 \$-\$24,673 \$30,99% \$34,90% \$34	Subto	otal (Salaries)	\$	67,010	\$	228,500			\$	161,490	29.33%
1-09-4015-000 Payroll Taxes 5,732 16,000 10,268 35.83% 1-09-4010-000 Health Insurance 12,800 38,400 25,600 33.33% 1-09-4015-000 PERS 16,132 45,200 29,068 35.69% Subtotal (Benefits) \$34,665 \$99,600 \$-\$64,935 34,80% \$34,665 \$99,600 \$-\$64,935 34,80% \$34,665 \$99,600 \$-\$24,673 30.99% \$34,665 \$99,600 \$-\$24,673 30.99% \$34,665 \$99,600 \$-\$24,673 \$30,99% \$34,665 \$99,600 \$-\$24,673 \$30,99% \$34,665 \$99,600 \$-\$24,673 \$30,99% \$34,665 \$99,600 \$-\$24,673 \$30,99% \$34,90% \$34	Employee Benefit	s									
1-09-4010-000 Health Insurance	1-09-4005-000	Payroll Taxes		5.732		16,000				10.268	35.83%
1-09-4015-000 PERS 16,132 45,200 29,068 35,69% Subtotal (Benefits) 34,665 99,600 - \$ 64,935 34,80% 64,935 34,80% 64,935 34,80% 64,935 34,80% 64,935 34,80% 64,935 34,80% 64,935 34,80% 64,935 34,80% 64,935 34,80% 64,935 34,80% 64,935 34,80% 64,935 328,100 - \$ 224,673 30,99% 64,935 64	1-09-4010-000										Incention to the second
Subtotal (Benefits) \$ 34,665 \$ 99,600 \$ - \$ 64,935 \$ 34.80%	1-09-4015-000	PERS									
OPERATING EXPENSES: 1-09-4050-000 Staff Travel \$ 165 \$ 3,000 2,835 5,49% 1-09-4060-000 Staff Conferences & Seminars 12,628 15,000 2,372 84,19% 1-09-4155-000 Contracted Services 28,257 129,000 100,743 21,90% 1-09-4165-000 Memberships/Subscriptions - 500 500 0,00% 1-09-4270-000 Telecommunications 21,388 55,500 34,112 38,54% 1-09-8000-100 Computer Equipment - Computers 5,938 25,000 19,062 23,75% 1-09-8000-200 Computer Equipment - Honitors - 5,000 5,000 0,00% 1-09-8000-300 Computer Equipment - Monitors - 2,000 2,000 0,00% 1-09-8000-400 Computer Equipment - Toner Cartridges 123 3,000 2,877 4,09% 1-09-8000-550 Computer Equipment - Telephony - 2,500 - 2,500 - 2,700 2,700 - 2,700 - 2,700 - 2,700 - 2,700 - 2,700 - 2,700 - 2,700	Subto	otal (Benefits)	\$		\$		\$	-	\$		
1-09-4050-000 Staff Travel \$ 165 \$ 3,000 2,835 5,49% 1-09-4060-000 Staff Conferences & Seminars 12,628 15,000 2,372 84.19% 1-09-4155-000 Contracted Services 28,257 129,000 100,743 21,90% 1-09-4165-000 Memberships/Subscriptions - 500 500 0.00% 1-09-4270-000 Telecommunications 21,388 55,500 34,112 38.54% 1-09-8000-100 Computer Equipment - Computers 5,938 25,000 19,062 23,75% 1-09-8000-200 Computer Equipment - Monitors - 5,000 5,000 0.00% 1-09-8000-300 Computer Equipment - Monitors - 2,000 2,000 0.00% 1-09-8000-400 Computer Equipment - Printers 38 15,000 14,962 0.25% 1-09-8000-500 Computer Equipment - Toner Cartridges 123 3,000 2,877 4.09% 1-09-8000-500 Computer Equipment - Toner Cartridges 123 3,000 2,877 4.09% 1-09-8000-500 Computer Equipment - Toner Cartridges 123 3,000 2,877 4.09% 1-09-8000-600 Computer Equipment - Telephony - 2,500 6,798 80.58% 1-09-8100-100 Computer Software - Maint. and Support 8,912 70,000 61,088 12,73% 1-09-8100-100 Computer Software - Maint. and Support 26,309 30,000 3,691 87,70% 1-09-8100-200 Computer Software - Dynamics GP Support 26,309 30,000 3,691 87,70% 1-09-8100-200 Computer Software - Software and Upgrades Subtotal Operating Expenses \$ 164,902 \$ 500,500 \$ - \$ 333,098 32.95%	Total	Personnel Expenses	\$	101,675	\$	328,100	\$	-	\$	224,673	30.99%
1-09-4050-000 Staff Travel \$ 165 \$ 3,000 2,835 5,49% 1-09-4060-000 Staff Conferences & Seminars 12,628 15,000 2,372 84,19% 1-09-4155-000 Contracted Services 28,257 129,000 100,743 21,90% 1-09-4165-000 Memberships/Subscriptions - 500 500 0.00% 1-09-4270-000 Telecommunications 21,388 55,500 34,112 38.54% 1-09-8000-100 Computer Equipment - Computers 5,938 25,000 19,062 23.75% 1-09-8000-200 Computer Equipment - Monitors - 5,000 5,000 0.00% 1-09-8000-300 Computer Equipment - Printers 38 15,000 14,962 0.25% 1-09-8000-500 Computer Equipment - Toner Cartridges 123 3,000 2,877 4.09% 1-09-8000-550 Computer Equipment - Other 28,202 35,000 6,798 80,58% 1-09-8100-100 Computer Software - Maint. and Support 8,912 70,000 61,088 12,73% 1-09-8100-150 Computer Software - Starnik 32,800 95,000 6			-		5					*	
1-09-4060-000 Staff Conferences & Seminars 12,628 15,000 2,372 84,19% 1-09-4155-000 Contracted Services 28,257 129,000 100,743 21,90% 1-09-4165-000 Memberships/Subscriptions - 500 500 0.00% 1-09-4270-000 Telecommunications 21,388 55,500 34,112 38,54% 1-09-8000-100 Computer Equipment - Computers 5,938 25,000 19,062 23,75% 1-09-8000-200 Computer Equipment - Laptops - 5,000 5,000 0.00% 1-09-8000-300 Computer Equipment - Monitors - 2,000 2,000 0.00% 1-09-8000-400 Computer Equipment - Printers 38 15,000 14,962 0.25% 1-09-8000-500 Computer Equipment - Toner Cartridges 123 3,000 2,877 4.09% 1-09-8000-550 Computer Equipment - Other 28,202 35,000 6,798 80.58% 1-09-8100-100 Computer Software - Maint. and Support 8,912 70,000 61,088 12,73% 1-09-8100-150 Computer Software - Starnik 32,80	OPERATING EXP	PENSES:									8
1-09-4155-000 Contracted Services 28,257 129,000 100,743 21,90% 1-09-4165-000 Memberships/Subscriptions - 500 500 0,00% 1-09-4270-000 Telecommunications 21,388 55,500 34,112 38.54% 1-09-8000-100 Computer Equipment - Computers 5,938 25,000 19,062 23.75% 1-09-8000-200 Computer Equipment - Laptops - 5,000 5,000 0.00% 1-09-8000-300 Computer Equipment - Monitors - 2,000 2,000 0.00% 1-09-8000-400 Computer Equipment - Printers 38 15,000 14,962 0.25% 1-09-8000-500 Computer Equipment - Toner Cartridges 123 3,000 2,877 4.09% 1-09-8000-600 Computer Equipment - Telephony - 2,500 6,798 80.58% 1-09-8100-100 Computer Software - Maint. and Support 8,912 70,000 61,088 12.73% 1-09-8100-150 Computer Software - Starnik 32,800 95,000 62,200 34,53% 1-09-8100-200 Computer Software - Stoftware and Upgrades 142 15,000 14,858	1-09-4050-000	Staff Travel	\$	165	\$	3,000				2,835	5.49%
1-09-4155-000 Contracted Services 28,257 129,000 100,743 21,90% 1-09-4165-000 Memberships/Subscriptions - 500 500 0.00% 1-09-4270-000 Telecommunications 21,388 55,500 34,112 38.54% 1-09-8000-100 Computer Equipment - Computers 5,938 25,000 19,062 23.75% 1-09-8000-200 Computer Equipment - Laptops - 5,000 5,000 0.00% 1-09-8000-300 Computer Equipment - Monitors - 2,000 2,000 0.00% 1-09-8000-400 Computer Equipment - Printers 38 15,000 14,962 0.25% 1-09-8000-500 Computer Equipment - Toner Cartridges 123 3,000 2,877 4.09% 1-09-8000-500 Computer Equipment - Telephony - 2,500 6,798 80.58% 1-09-8100-100 Computer Software - Maint. and Support 8,912 70,000 61,088 12.73% 1-09-8100-150 Computer Software - Starnik 32,800 95,000 62,200 34,53% 1-09-8100-200 Computer Software - Software - Software and Upgrad	1-09-4060-000	Staff Conferences & Seminars		12,628		15,000				2,372	84.19%
1-09-4165-000 Memberships/Subscriptions - 500 0.00% 1-09-4270-000 Telecommunications 21,388 55,500 34,112 38.54% 1-09-8000-100 Computer Equipment - Computers 5,938 25,000 19,062 23.75% 1-09-8000-200 Computer Equipment - Laptops - 5,000 5,000 0.00% 1-09-8000-300 Computer Equipment - Monitors - 2,000 2,000 0.00% 1-09-8000-400 Computer Equipment - Printers 38 15,000 14,962 0.25% 1-09-8000-500 Computer Equipment - Toner Cartridges 123 3,000 2,877 4.09% 1-09-8000-500 Computer Equipment - Telephony - 2,500 6,798 80.58% 1-09-8000-600 Computer Equipment - Other 28,202 35,000 6,798 80.58% 1-09-8100-100 Computer Software - Maint. and Support 8,912 70,000 61,088 12.73% 1-09-8100-150 Computer Software - Starnik 32,800 95,000 62,200 34,53% 1-09-8100-200 Computer Software - Dynamics GP Support 26,309 <td>1-09-4155-000</td> <td>Contracted Services</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>100,743</td> <td>21.90%</td>	1-09-4155-000	Contracted Services								100,743	21.90%
1-09-8000-100 Computer Equipment - Computers 5,938 25,000 19,062 23.75% 1-09-8000-200 Computer Equipment - Laptops - 5,000 5,000 0.00% 1-09-8000-300 Computer Equipment - Monitors - 2,000 2,000 0.00% 1-09-8000-400 Computer Equipment - Printers 38 15,000 14,962 0.25% 1-09-8000-500 Computer Equipment - Toner Cartridges 123 3,000 2,877 4.09% 1-09-8000-550 Computer Equipment - Telephony - 2,500 6,798 80.58% 1-09-8100-100 Computer Equipment - Other 28,202 35,000 6,798 80.58% 1-09-8100-100 Computer Software - Maint. and Support 8,912 70,000 61,088 12.73% 1-09-8100-150 Computer Software - Starnik 32,800 95,000 62,200 34,53% 1-09-8100-200 Computer Software - Software and Upgrades 142 15,000 14,858 0.94% Subtotal Operating Expenses \$ 164,902 \$ 500,500 \$ 333,098 32.95%	1-09-4165-000	Memberships/Subscriptions				500				500	0.00%
1-09-8000-100 Computer Equipment - Computers 5,938 25,000 19,062 23.75% 1-09-8000-200 Computer Equipment - Laptops - 5,000 5,000 0.00% 1-09-8000-300 Computer Equipment - Monitors - 2,000 2,000 0.00% 1-09-8000-400 Computer Equipment - Printers 38 15,000 14,962 0.25% 1-09-8000-500 Computer Equipment - Toner Cartridges 123 3,000 2,877 4.09% 1-09-8000-550 Computer Equipment - Telephony - 2,500 6,798 80.58% 1-09-8100-100 Computer Equipment - Other 28,202 35,000 6,798 80.58% 1-09-8100-100 Computer Software - Maint. and Support 8,912 70,000 61,088 12,73% 1-09-8100-150 Computer Software - Starnik 32,800 95,000 62,200 34,53% 1-09-8100-200 Computer Software - Software and Upgrades 142 15,000 14,858 0.94% Subtotal Operating Expenses \$ 164,902 \$ 500,500 \$ - \$ 333,098 32.95%	1-09-4270-000	Telecommunications		21,388		55,500				34,112	38.54%
1-09-8000-200 Computer Equipment - Laptops - 5,000 5,000 0.00% 1-09-8000-300 Computer Equipment - Monitors - 2,000 2,000 0.00% 1-09-8000-400 Computer Equipment - Printers 38 15,000 14,962 0.25% 1-09-8000-500 Computer Equipment - Toner Cartridges 123 3,000 2,877 4.09% 1-09-8000-550 Computer Equipment - Telephony - 2,500 6,798 80.58% 1-09-8000-600 Computer Equipment - Other 28,202 35,000 6,798 80.58% 1-09-8100-100 Computer Software - Maint. and Support 8,912 70,000 61,088 12,73% 1-09-8100-140 Computer Software - Starnik 32,800 95,000 62,200 34,53% 1-09-8100-200 Computer Software - Dynamics GP Support 26,309 30,000 3,691 87,70% 1-09-8100-200 Computer Software - Software and Upgrades 142 15,000 14,858 0.94% Subtotal Operating Expenses \$ 164,902 \$ 500,500 \$ 333,098 32.95%	1-09-8000-100	Computer Equipment - Computers		5,938						19,062	23.75%
1-09-8000-300 Computer Equipment - Monitors - 2,000 2,000 0.00% 1-09-8000-400 Computer Equipment - Printers 38 15,000 14,962 0.25% 1-09-8000-500 Computer Equipment - Toner Cartridges 123 3,000 2,877 4.09% 1-09-8000-550 Computer Equipment - Telephony - 2,500 1-09-8000-600 Computer Equipment - Other 28,202 35,000 6,798 80.58% 1-09-8100-100 Computer Software - Maint. and Support 8,912 70,000 61,088 12,73% 1-09-8100-140 Computer Software - Starnik 32,800 95,000 62,200 34,53% 1-09-8100-150 Computer Software - Dynamics GP Support 26,309 30,000 3,691 87,70% 1-09-8100-200 Computer Software - Software and Upgrades 142 15,000 14,858 0.94% Subtotal Operating Expenses \$ 164,902 \$ 500,500 \$ 333,098 32.95%	1-09-8000-200	Computer Equipment - Laptops		-							0.00%
1-09-8000-400 Computer Equipment - Printers 38 15,000 14,962 0.25% 1-09-8000-500 Computer Equipment - Toner Cartridges 123 3,000 2,877 4.09% 1-09-8000-550 Computer Equipment - Telephony - 2,500 1-09-8000-600 Computer Equipment - Other 28,202 35,000 6,798 80.58% 1-09-8100-100 Computer Software - Maint. and Support 8,912 70,000 61,088 12.73% 1-09-8100-140 Computer Software - Starnik 32,800 95,000 62,200 34,53% 1-09-8100-150 Computer Software - Dynamics GP Support 26,309 30,000 3,691 87,70% 1-09-8100-200 Computer Software - Software and Upgrades 142 15,000 14,858 0.94% Subtotal Operating Expenses \$ 164,902 \$ 500,500 - \$ 333,098 32.95%	1-09-8000-300	Computer Equipment - Monitors									0.00%
1-09-8000-550 Computer Equipment - Telephony - 2,500 1-09-8000-600 Computer Equipment - Other 28,202 35,000 6,798 80.58% 1-09-8100-100 Computer Software - Maint. and Support 8,912 70,000 61,088 12.73% 1-09-8100-140 Computer Software - Starnik 32,800 95,000 62,200 34.53% 1-09-8100-150 Computer Software - Dynamics GP Support 26,309 30,000 3,691 87.70% 1-09-8100-200 Computer Software - Software and Upgrades 142 15,000 14,858 0.94% Subtotal Operating Expenses \$ 164,902 \$ 500,500 - \$ 333,098 32.95%	1-09-8000-400			38						14,962	0.25%
1-09-8000-550 Computer Equipment - Telephony - 2,500 1-09-8000-600 Computer Equipment - Other 28,202 35,000 6,798 80.58% 1-09-8100-100 Computer Software - Maint. and Support 8,912 70,000 61,088 12.73% 1-09-8100-140 Computer Software - Starnik 32,800 95,000 62,200 34.53% 1-09-8100-150 Computer Software - Dynamics GP Support 26,309 30,000 3,691 87.70% 1-09-8100-200 Computer Software - Software and Upgrades 142 15,000 14,858 0.94% Subtotal Operating Expenses \$ 164,902 \$ 500,500 - \$ 333,098 32.95%	1-09-8000-500	Computer Equipment - Toner Cartridges		123		3,000				2,877	4.09%
1-09-8100-100 Computer Software - Maint. and Support 8,912 70,000 61,088 12.73% 1-09-8100-140 Computer Software - Starnik 32,800 95,000 62,200 34.53% 1-09-8100-150 Computer Software - Dynamics GP Support 26,309 30,000 3,691 87.70% 1-09-8100-200 Computer Software - Software and Upgrades 142 15,000 14,858 0.94% Subtotal Operating Expenses \$ 164,902 \$ 500,500 \$ 333,098 32.95%	1-09-8000-550	Computer Equipment - Telephony		-							
1-09-8100-140 Computer Software - Starnik 32,800 95,000 62,200 34.53% 1-09-8100-150 Computer Software - Dynamics GP Support 26,309 30,000 3,691 87.70% 1-09-8100-200 Computer Software - Software and Upgrades 142 15,000 14,858 0.94% Subtotal Operating Expenses \$ 164,902 \$ 500,500 \$ 333,098 32.95%	1-09-8000-600	Computer Equipment - Other		28,202		35,000				6,798	80.58%
1-09-8100-140 Computer Software - Starnik 32,800 95,000 62,200 34.53% 1-09-8100-150 Computer Software - Dynamics GP Support 26,309 30,000 3,691 87.70% 1-09-8100-200 Computer Software - Software and Upgrades 142 15,000 14,858 0.94% Subtotal Operating Expenses \$ 164,902 \$ 500,500 \$ 333,098 32.95%	1-09-8100-100	Computer Software - Maint, and Support		8,912		70,000				61,088	12.73%
1-09-8100-200 Computer Software - Software and Upgrades Subtotal Operating Expenses 142 15,000 14,858 0.94% \$ 164,902 \$ 500,500 \$ - \$ 333,098 32.95%	1-09-8100-140			32,800		95,000				62,200	34.53%
1-09-8100-200 Computer Software - Software and Upgrades Subtotal Operating Expenses 142 15,000 14,858 0.94% \$ 164,902 \$ 500,500 \$ - \$ 333,098 32.95%	1-09-8100-150	Computer Software - Dynamics GP Support		26,309		30,000				3,691	87.70%
Subtotal Operating Expenses \$ 164,902 \$ 500,500 \$ - \$ 333,098 32.95%	1-09-8100-200	Computer Software - Software and Upgrades		142		15,000				14,858	0.94%
Total Departmental Expenses \$ 266,577 \$ 828,600 \$ - \$ 557,771 32.17%			\$	164,902	\$	500,500	\$	·=	\$	333,098	32.95%
	Total	Departmental Expenses	\$	266,577	\$	828,600	\$		\$	557,771	32.17%

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Palmdale Water District - Project Payment Schedule May, 2014

AGENDA ITEM NO. 7.3

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 A	Aug-14 Sep-14		Oct-14 No	Nov-14 De	Dec-14
Well No. 14A Rehabilitation	\$ \$7,095	601-14	Reed / Best Drilling & Pump				63	25,945 \$	61,150						
Water System Master Plan Update	\$ 196,043	PL01	HMW				\$	30,000 \$	30,000 \$	30,000 \$	30,000 \$ 30	30,000 \$ 30	\$ 000'08	16,043	
2014 Water Rate Sudy	\$ 126,857	PL02	B&W / Passantino				69.		15,000 \$ 20,000 \$		20,000 \$ 20,000 \$ 20	20,000 \$ 20	20,000 \$	11,857	
Annual Tank Maintenance Program	\$ 319,100	RCP03	Superior Tank Solutions					\$ 319,100							
Distribution SCADA Radio Upgrade	\$ 140,000	PR007	Sage Designs and Aluma			- 0,	\$ 81,819	25,000 \$	15,000 \$	18,181					
Dredging @ Lake Outlet Structure / Mech. Repairs	\$ 300,000	403-14	Cushman Contracting			\$ 235,289 \$	7,596	69.	57,115						
Security Improvement Project (Feasibility/Design)	\$ 58,730	400-14	Exante 360	\$ 6,509	\$ 13,220		<u> </u>	5,828 \$	9,001						
Website Development	\$ 20,000	N/A	Tripepi Smith					\$ 3,625 \$	6,375 \$	5,000 \$	5,000				
docSTAR Smart Automation Project	\$ 25,000	PR023	docSTAR				69.	7,500 \$	7,500 \$	5,000 \$	5,000				
Board Room Audio System Improvements	\$ 26,400	N/A	CWI Cal-West			\$ 13,200 \$	\$ 009'9	0,600							
WIFI Installation and Testing	\$ 25,000	PR024	AKINS IT				63	19,844 \$	5,156						
Contractually Committed Project Payout Totals:	\$ 1,324,225			605'9 \$	\$ 13,220	13,220 \$ 248,489 \$	\$ 96,015	\$ 458,442 \$ 211,297 \$	211,297 \$	78,181 \$	9 \$ 000,09	50,000 \$ 50,000	\$	\$ 006,72	'

= Approved for Payment

Budgeted and Uncommitted Project Summary

Project Title	Budç	Budget Amount	Project No.	Payee	Jan-14	Feb-14	Mar-14		Apr-14 May-14 Jun-14	Jun-14	Jul-14 Aug-14		Sep-14	Oct-14	Nov-14	Dec-14
Well No. 20 Abandonment	69	20,000	RCP12	TBD							\$ 20,000					
Security Improvement Project (Construction)	69	141,270	400-14	TBD							69.	\$ 15,000 \$ 45,000 \$ 45,000 \$ 36,270	\$ 45,000 \$	\$ 45,000 \$	\$ 36,270	
Purchase of Radio-Read Meters	69	725,000	RCP01	TBD						\$ 200,000	\$ 200,000 \$ 200,000 \$ 125,000	200,000 \$	125,000			
Installation of Radio-Read Meters	69.	152,000	RCP02	TBD							\$ 40,000 \$	40,000 \$ 40,000 \$ 40,000	\$ 40,000	32,000		
Replacement Fleet (1) 1/2-Ton and (3) 3/4-TON Trucks	69	135,000	RE02-RE05	TBD						\$ 80,000 \$	\$ 55,000					
Booster Pump Replacement and Spare Parts	69.	45,000	PRO01 & PRO02	TBD							\$	45,000				
docSTAR Project - Hardware	69	20,000	PRO23	TBD						\$ 25,000 \$	\$ 25,000					
Acquisition of Tax Defaulted Property	69	20,000	NCC02	Los Angeles County							\$ 50,000					
GAC & Filter Entry Buildings	69	21,000	PRO05	TBD							\$	\$ 10,000 \$ 11,000	11,000			
Budgeted and Uncommitted Project Payout Estimates:	\$	1,339,270			- \$	- \$	- \$	•	- \$	\$ 305,000	\$ 305,000 \$ 390,000 \$ 310,000 \$ 221,000 \$ 77,000 \$ 36,270	310,000 \$	221,000 \$	\$ 77,000 \$	\$ 36,270 \$	•
	l															

Contractually Committed and Uncommitted Totals

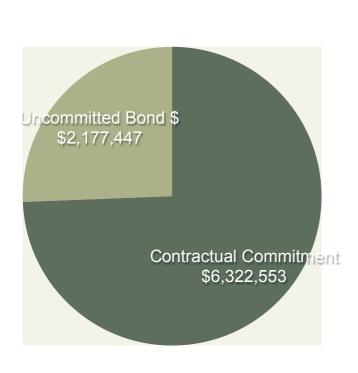
Dec-14	\$	
Nov-14	\$ 64,170	
Oct-14	\$ 127,000	
Sep-14	\$ 271,000	
Aug-14	\$ 370,000	
Jul-14	\$ 468,181	
Jun-14	\$ 516,297	
May-14	\$ 458,442	
Apr-14	\$ 96,015	
Mar-14	\$ 248,489	
Feb-14	3,509 \$ 13,220	
Jan-14		
	\$ 2,663,495	
	Contractually Committed and Uncommitted Totals:	

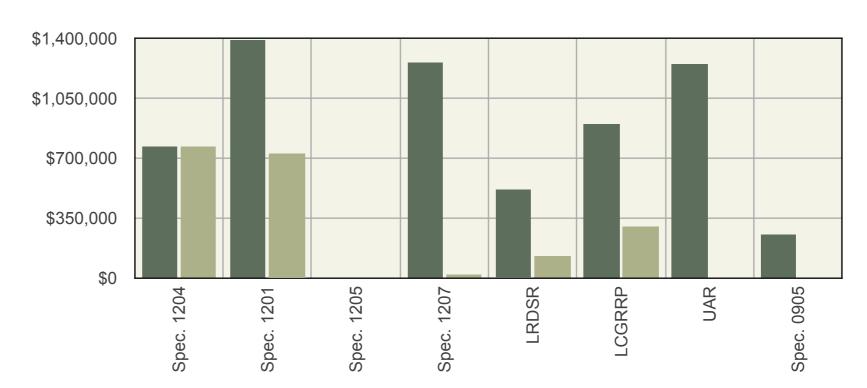
PWD WATER REVENUE BONDS - SERIES 2013A

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	\$1,387,042	\$725,164	\$62,958
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	\$129,530	\$459,075
LCGRRP	400-12	Littlerock Recharge and Recovery (Feasibility)	\$1,500,000	\$899,493	\$301,806	\$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	\$0	(\$250,000)
Totals:			\$8,500,000	\$6,322,553	\$1,940,212	\$2,177,447

Project Payout Detail

Date	Project	Description	Invoice No.	Requisition No.	Payment Amou	unt
Jul 8, 2013	WRB	Issuance Costs	N/A	2	\$ 24,81	5.84
Jul 9, 2013	Spec. 1204	BV Construction - Progress Payment #1	1	3	\$ 98,55	52.53
Jul 17, 2013	Spec. 1207	JT Eng Design Progress Payment	5187	4	\$ 9,10	00.80
Aug 5, 2013	Spec. 1204	BV Construction - Progress Payment #2	2	5	\$ 145,17	'5.44
Sep 4, 2013	Spec. 1204	BV Construction - Progress Payment #3-4	3 and 4	6	\$ 167,79	0.43
Sep 30, 2013	LRDSR	Aspen - EIR/EIS Progress Payment	1116.002-01	7	\$ 18,49	9.60
Sep 30, 2013	Spec. 1204	BV Construction - Progress Payment #5	5	8	\$ 46,86	2.08
Oct 24, 2013	Spec. 1204	BV Construction - Progress Payment #6	6	9	\$ 51,05	2.05
Oct 24, 2013	LRDSR	Aspen - EIR/EIS Progress Payment	1116.002-02	10	\$ 8,41	0.32
Nov 7, 2013	Spec. 1204	BV Construction - Progress Payment #7	7	11	\$ 87,96	0.50
Dec 4, 2013	Spec. 1204	BV Construction - Progress Payment #8	8	12	\$ 70,65	50.08
Dec 4, 2013	LRDSR	Aspen - EIR/EIS Progress Payment	1116.002-03	13	\$ 11,05	4.97
Jan 2, 2014	LCGRRP	Kennedy/Jenks - Progress Payment	78236	14	\$ 24,06	6.25
Jan 2, 2014	Spec. 1201	BV Construction - Progress Payment #1	1	14	\$ 29,92	25.00
Jan 2, 2014	Spec. 1204	BV Construction - Progress Payment #9	9	14	\$ 58,78	37.84
Jan 2, 2014	LRDSR	Aspen - EIR/EIS Progress Payment	1116.002-04	14	\$ 36,17	'8.95
Jan 2, 2014	Spec. 1207	JT Eng Design Progress Payment	5200	14	\$ 9,51	18.00
Jan 21, 2014	Spec. 1201	BV Construction - Progress Payment #2 & #3	2 & 3	15	\$ 114,09	5.00
Feb 24, 2014	LRDSR	Aspen - EIR/EIS Progress Payment	1116.002-05	16	\$ 4,91	7.47
Feb 24, 2014	Spec. 1201	BV Construction - Progress Payment #4 & #5	4 & 5	16	\$ 131,74	3.15
Mar 3, 2014	Spec. 1204	BV Construction - Retention Payment	10	17	\$ 38,25	54.26
Mar 3, 2014	LCGRRP	Kennedy/Jenks - Progress Payment	79010 & 80391	17	\$ 113,65	2.66
Mar 31, 2014	Spec. 1201	BV Construction - Progress Payment #6	6	18	\$ 126,83	34.50
Mar 31, 2014	LRDSR	Aspen - EIR/EIS Progress Payment	1116.002-06 and 07	18	\$ 17,08	30.04
Apr 16, 2014	LCGRRP	Kennedy/Jenks - Progress Payment	78236	19	\$ 28,22	28.60
Apr 16, 2014	Spec. 1201	BV Construction - Progress Payment #7	7	19	\$ 252,74	1.80
May 15, 2014	Spec. 1201	BV Construction - Progress Payment #8	8	20	\$ 69,82	25.00
May 15, 2014	LRDSR	Aspen - EIR/EIS Progress Payment	1116.002-08	20	\$ 33,38	8.96
May 15, 2014	LCGRRP	Kennedy/Jenks - Progress Payment	82422 & 80900	20	\$ 135,85	8.74

Proposal for a Modified	ACWA	AB 1331	AB 2043	AB 2554	AB 2686	SB 848	SB 1250
2014 Water Bond		(Rendon)	(Bigelow)	(Rendon)	(Perea)	(Wolk)	(Hueso)
		May 8, 2014	May 19, 2014	Apr. 23, 2014	As Proposed to	Feb. 20, 2014	May 7, 2014
					be Amended		

^{*}Bracketed funding amounts indicate the appropriation is part of a broader funding category

Category 1: Local Resources	\$2.150	\$3.000	\$3.435	\$3.000	\$4.000	\$3.300	\$3.500
Development Support							
Disadvantaged Communities (DACs)	\$0.300	(Priority for DACs: See SDW &WW plus 10% of IRWMP funding)	(Priority for DACs: See SDW, WW, GW & Drought Relief)	(Priority for DACs: See SDW &WW plus 10% of IRWMP funding)	(Priority for DACs: See SDW &WW plus 10% of IRWMP funding)	(Priority for DACs: See SDW & WW)	(Priority for DACs: See SDW, WW, plus 10% of IRWMP funding)
IRWMP (Total: Rural & Urban)	1.100 (\$0.450 for rural support; \$0.650 for urban support)	\$2.000	\$1.190	\$2.000	\$1.500 (Including \$0.200 for local and regional storage)	\$1.500	\$1.350
Recycling & Conservation	\$0.450	[\$0.750] (\$0.250 for WC/WUE only; \$0.500 for water recycling & advanced treatment – both from \$2.0 total for IRWMPs)	\$1.050 (\$0.800 for recycling & advanced treatment projects; \$0.250 for conservation projects) (See also Drought Relief)	[\$0.750] (\$0.250 for WC/WUE only; \$0.500 for water recycling & advanced treatment – both from \$2.0 total for IRWMPs)	[\$0.750] ¹ ¹ (Up to \$0.250 for WC/WUE only from \$1.5 total for IRWMPs) \$0.500 (In separate funding chapter for water recycling & advanced treatment)	N/A (Except IRWMP)	\$0.750 (\$0.500 for recycling & desalination separate from IRWMP funding; \$0.250 for WC/WUE separate from IRWMP funding)
Water Quality (WQ)	(See SDW & WW)	\$1.000 (See SDW & WW)	(See SDW & WW)	\$1.000 (See SDW & WW)	\$1.000 (See SDW & WW)	\$0.900 (See SDW & WW)	\$0.900 (See SDW & WW)

Proposal for a Modified	ACWA	AB 1331	AB 2043	AB 2554	AB 2686	SB 848	SB 1250
2014 Water Bond		(Rendon)	(Bigelow)	(Rendon)	(Perea)	(Wolk)	(Hueso)
		May 8, 2014	May 19, 2014	Apr. 23, 2014	As Proposed to	Feb. 20, 2014	May 7, 2014
					be Amended		

^{*}Bracketed funding amounts indicate the appropriation is part of a broader funding category

Groundwater Quality	\$0.300	[\$0.100]	\$0.800	[\$0.100]	\$1.000	[\$0.025]	\$0.500
(GW)		(Up to \$0.100 from \$1.0 WQ category)	(Not less than \$0.100 to DACs)	(Up to \$0.100 from \$1.0 WQ category)	(For GW cleanup in separate funding chapter) [\$0.100] (Up to \$0.100 from	(Grants for special districts & nonprofits for ag. runoff & related GW cleanup from WS Chapter)	(For GW cleanup, in separate funding chapter)
Safe Drinking Water (SDW)	(See DACs above)	[\$0.500] (\$0.100 for deposit in the Emergency CW Grant from \$1.0 WQ category) (\$0.400 for grants & loans for public water system infrastructure improvements from \$1.0 WQ category. Priority to DACs)	\$0.120 (Available to CDPH for grants to small, rural, & disadvantaged community drinking water systems from the \$0.395 drought relief chapter)	[\$0.500] (\$0.100 for deposit in the Emergency CW Grant Fund from \$1.0 WQ category) (\$0.400 for grants & loans for public water system infrastructure improvements from \$1.0 WQ category. Priority to DACs)	\$1.0 WQ category) [\$0.500] (\$0.100 for deposit in the Emergency CW Grant from \$1.0 WQ category) (\$0.400 for grants & loans for public water system infrastructure improvements from \$1.0 WQ category. Priority to DACs)	[\$0.500] (\$0.100 for grants and expenditures for urgent DW needs in DACs) (\$0.400 for grants & loans for public water system infrastructure improvements from \$0.900 WQ category. Priority to DACs) [\$0.020] (From WS chapter to address public health issues in DW & WW quality at state parks)	[\$0.500] (\$0.100 for deposit in the Emergency CW Grant Fund from \$0.900 WQ category) (\$0.400 for grants and loans for public water system infrastructure improvements from \$0.900 WQ category. Priority to DACs)

Proposal for a Modified	ACWA	AB 1331	AB 2043	AB 2554	AB 2686	SB 848	SB 1250
2014 Water Bond		(Rendon)	(Bigelow)	(Rendon)	(Perea)	(Wolk)	(Hueso)
		May 8, 2014	May 19, 2014	Apr. 23, 2014	As Proposed to	Feb. 20, 2014	May 7, 2014
					be Amended		

^{*}Bracketed funding amounts indicate the appropriation is part of a broader funding category

						T	
Wastewater (WW)	(See DACs above)	[\$0.400]	\$0.075	[\$0.400]	[\$0.200]	[\$0.400]	[\$0.400]
		(For State Water	(To SWRCB for	(For State Water	(For State Water	(For State Water	(For State Water
		Pollution Control	grants for small	Pollution Control	Pollution Control	Pollution Control	Pollution Control
1		Revolving Fund -	community WW	Revolving Fund -	Revolving Fund -	Revolving Fund -	Revolving Fund -
1		Small Community	treatment	Small Community	Small Community	Small Community	Small Community
1		Grant Fund for	projects from the	Grant Fund for	Grant Fund for	Grant Fund for	Grant Fund for
1		WW treatment	\$0.395 drought	WW treatment	WW treatment	WW treatment	WW treatment
		projects from \$1.0	relief chapter)	projects from \$1.0	projects from \$1.0	projects from	projects from
		WQ category.		WQ category.	WQ category.	\$0.900 WQ	\$0.900 WQ
		Priority to DACs)		Priority to DACs)	Priority to DACs)	category. Priority	category. Priority
						to DACs)	to DACs)
Stormwater	N/A	[\$0.250]	N/A	[\$0.250]	[\$0.250]	\$0.500	[\$0.250]
Management		(From \$2.0 IRWMP		(From \$2.0 IRWMP	(From \$1.5 IRWMP		(From \$1.3 WS
_		Chapter)		Chapter)	Chapter)		Chapter)
Drought Relief	(See other	(See other	\$0.200	(See other	(See other	(See other	(See other
(specific)	categories)	categories)	(For water	categories)	categories)	categories)	categories)
			conservation,				
			water recycling,				
			GW cleanup, local				
			conveyance and				
			local storage, etc.				
			See also WW and				
			SDW)				

Proposal for a Modified	ACWA	AB 1331	AB 2043	AB 2554	AB 2686	SB 848	SB 1250
2014 Water Bond		(Rendon)	(Bigelow)	(Rendon)	(Perea)	(Wolk)	(Hueso)
		May 8, 2014	May 19, 2014	Apr. 23, 2014	As Proposed to	Feb. 20, 2014	May 7, 2014
					be Amended		

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Category 2: Delta Ecosystem Restoration & Watersheds	\$3.050	\$2.500	\$1.500	\$2.500	\$3.750	\$2.500	\$3.550
Delta Sustainability	\$2.250	\$1.000 (\$0.400 for Delta levees)	\$1.500	\$1.000 (0.400 for Delta levees)	\$2.250	\$1.200 (\$0.400 for Delta levees)	\$2.250
Watersheds (WS)	\$0.800	\$1.500	N/A (Delta Only)	\$1.500	\$1.500	\$1.700	\$1.300
State Obligations – Settlement Agreements	N/A (ACWA is supporting \$0.500)	[\$0.500] (Part of the \$1.5 WS total)	N/A	[\$0.500] (Part of the \$1.5 WS total)	[\$0.500] (Part of the \$1.5 WS total)	[\$0.500] (Part of the \$1.7 WS total)	[\$0.500] (Part of the \$1.3 WS total)
State Conservancies	(See Watersheds)	[\$0.750] (Part of the \$1.5 Watersheds total)	N/A	[\$] (Part of \$1.5 Watersheds total - unspecified)	[\$0.750] (Part of the \$1.5 Watersheds total)	[\$0.0875] (Part of the \$1.7 Watersheds total - \$0.875 allocated between 11 conservancies for WS, wetlands, forests, & floodplains; Also \$0.030 for WS in resource conservation districts)	[\$0.550] (Part of the \$1.3 Watersheds total)

Proposal for a Modified	ACWA	AB 1331	AB 2043	AB 2554	AB 2686	SB 848	SB 1250
2014 Water Bond		(Rendon)	(Bigelow)	(Rendon)	(Perea)	(Wolk)	(Hueso)
		May 8, 2014	May 19, 2014	Apr. 23, 2014	As Proposed to	Feb. 20, 2014	May 7, 2014
					be Amended		

^{*}Bracketed funding amounts indicate the appropriation is part of a broader funding category

Category 3:	\$3.000	\$2.500	\$3.100	\$3.000	\$3.000	\$1.025	\$3.100
Storage for Coequal							
Goals							
Statewide Water System	\$3.000	\$2.500	\$3.000	\$3.000	\$3.000	\$1.000	\$3.000
	(continuous	(No continuous	(continuous	(continuous	(continuous	(no continuous	(continuous
	appropriation)	appropriation)	appropriation)	appropriation)	appropriation)	appropriation)	appropriation)
						\$0.025	
						(surface storage	
						studies)	
Other Local and	N/A	N/A	\$0.100	N/A	[\$0.200]	N/A	\$0.100
Regional Storage			(from drought		(see IRMMP		
Projects			relief chapter)		funding)		
Total Investments	\$8.200	\$8.000	\$8.035	\$8.500	\$10.750	\$6.825	\$10.150
(in billions)							

MINUTES OF SPECIAL MEETING OF THE FINANCE COMMITTEE OF THE PALMDALE WATER DISTRICT, APRIL 21, 2014:

A meeting of the Finance Committee of the Palmdale Water District was held Monday, April 21, 2014, at 2029 East Avenue Q, Palmdale, California, in the Board Room of the District office. Chair Dizmang called the meeting to order.

1) Roll Call.

Attendance:

Finance Committee: Gloria Dizmang, Chair Vincent Dino, Committee Member

Others Present:

Dennis LaMoreaux, General Manager Matt Knudson, Assistant General Manager Mike Williams, Finance Manager Dennis Hoffmeyer, Senior Accountant Bob Egan, Financial Advisor Dawn Deans, Executive Assistant 1 member of the public

2) Adoption of Agenda.

It was moved by Committee Member Dino, seconded by Chair Dizmang, and unanimously carried to adopt the agenda, as written.

3) Public Comments.

There were no public comments.

4) Action Items:

4.1) Consideration and Possible Action on Approval of Minutes of Meeting Held April 7, 2014.

It was moved by Committee Member Dino, seconded by Chair Dizmang, and unanimously carried to approve the minutes of the Finance Committee meeting held April 7, 2014, as written.

4.2) Discussion and Overview of Cash Flow Statement and Current Cash Balances as of March 31, 2014. (Financial Advisor Egan)

Financial Advisor Egan reviewed the investment funds and cash flow reports as of March 31, 2014, including the overall decrease in cash of \$2.1 million due to the bond

payment and expected capital expenditure payments, and stated that projected yearend looks positive.

General Manager LaMoreaux then stated that information regarding projects that are budgeted but not yet committed will be provided in future reports.

4.3) Discussion and Overview of Financial Statements, Revenue and Expense and Departmental Budget Reports for March 31, 2014. (Finance Manager Williams)

Finance Manager Williams reviewed the balance sheet, profit and loss statement, year-to-year comparisons, month-to-month comparisons, consumption comparisons, and revenue and expense analysis reports for the period ending March 31, 2014 along with the graphic presentations for these reports and stated that all departments, with the exceptions of Administration, Engineering, and Finance, operated at or below the targeted expenditure percentage of 25% or less followed by discussion of the Directors' budget, number of meetings allowed per month, training, adjustments to this budget, and overtime in several departments.

4.4) Discussion and Overview of Committed Contracts Issued. (Assistant General Manager Knudson)

Assistant General Manager Knudson reviewed the status of engineering projects included in the Committed Contracts and Payout Schedule, including those projects contractually committed and budgeted projects, and payments for projects funded from the Water Revenue Series 2013A Bonds.

4.5) Discussion and Review of the District's Bid Procurement and Change Order Policy – Rules and Regulations Appendix M. (General Manager LaMoreaux)

General Manager LaMoreaux stated that he and Assistant General Manager Knudson have met several times with representatives from the Building Trades Association and their legal counsel regarding Project Labor Agreements; that sample Project Labor Agreements with other water agencies have been received; that staff is conducting an analysis of past District jobs; and that staff will begin work on a potential Project Labor Agreement.

4.6) Consideration and Possible Action on Proposal(s) Received for Conducting a Water Rate Study and Outreach. (\$50,000 – Budgeted – General Manager LaMoreaux)

The proposals received for conducting a Water Rate Study and Outreach were reviewed and discussed, along with the budget for this work and training on talking points for staff and the Board, after which it was moved by Committee Member Dino, seconded by Chair Dizmang, and unanimously carried that the Committee concurs with staff's recommendation to award a contract to Bartle Wells in the not-to-exceed amount of \$48,125.00 for conducting the financial section of the Water Rate Study, to award a contract to Passantino Andersen in the not-to-exceed amount of \$78,732.00 for the outreach section of the Water Rate Study subject to the receipt of additional work examples, and this item be presented to the full Board for consideration at the April 23, 2014 Regular Board Meeting.

5) Information Items.

There were no further information items.

6) Board Members' Requests for Future Agenda Items.

There were no requests for future agenda items.

It was then stated that the next Finance Committee meeting will be held June 2, 2014 at 9:30 a.m.

7) Adjournment.

There being no further business to come before the Finance Committee, the meeting was adjourned.