



**PALMDALE WATER DISTRICT**  
A CENTURY OF SERVICE

**BOARD OF DIRECTORS**

**ROBERT E. ALVARADO**  
Division 1

**DON WILSON**  
Division 2

**MARCO HENRIQUEZ**  
Division 3

**KATHY MAC LAREN**  
Division 4

**VINCENT DINO**  
Division 5

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**DENNIS D. LaMOREAUX**  
General Manager

**ALESHIRE & WYNDER LLP**  
Attorneys

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May 8, 2019

**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  
MONDAY, May 13, 2019  
6:00 p.m.**

**NOTES:** 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.

Additionally, an interpreter will be made available to assist the public in making **comments** under Agenda Item No. 4 and any action items where public input is offered during the meeting if requested at least 48 hours before the meeting. Please call Dawn Deans at 661-947-4111 x1003 with your request. (PWD Rules and Regulations Section 4.03.1 (c) )

Adicionalmente, un intérprete estará disponible para ayudar al público a hacer **comentarios** bajo la sección No. 4 en la agenda y cualquier elemento de acción donde se ofrece comentarios al público durante la reunión, siempre y cuando se solicite con 48 horas de anticipación de la junta directiva. Por favor de llamar Dawn Deans al 661-947-4111 x1003 con su solicitud. (PWD reglas y reglamentos sección 4.03.1 (c) )

Agenda item materials, as well as materials related to agenda items submitted after distribution of the agenda packets, are available for public review at the District's office located at 2029 East Avenue Q, Palmdale (Government Code Section 54957.5). Please call Dawn Deans at 661-947-4111 x1003 for public review of materials.

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

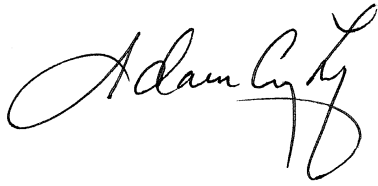
Each item on the agenda shall be deemed to include any appropriate motion, resolution, or ordinance to take action on any item.

- 1) Pledge of Allegiance/Moment of Silence.
- 2) Roll Call.
- 3) Adoption of Agenda.



- 4) Public comments for non-agenda items.
- 5) Presentations:
  - 5.1) 2019 Water Awareness Contest Awards. (Water Use Efficiency Specialist II Trevino/Water Use Efficiency Specialist I Rosati)
- 6) Action Items - Consent Calendar (The public shall have an opportunity to comment on any action item on the Consent Calendar as the Consent Calendar is considered collectively by the Board of Directors prior to action being taken.)
  - 6.1) Approval of minutes of regular meeting held April 22, 2019.
  - 6.2) Approval of minutes of special meeting held April 30, 2019.
  - 6.3) Payment of bills for May 13, 2019.
  - 6.4) Approval of District 2019 membership in the Water Research Foundation. (\$11,057.25 – Budgeted – Budget Item No. 1-02-4165-000, Administration, Memberships and Subscriptions – Operations Manager Masaya)
- 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) Consideration and possible action on Board of Director Treasurer position. (President Dino)
  - 7.2) Consideration and possible action on revisions to Palmdale Water District Rules and Regulations Article 8.03.C – Miscellaneous Charges, No. 7. (No Budget Impact – Customer Care Supervisor Rosati)
  - 7.3) Consideration and possible action on ratification of proposal received from Eagle Aerial Solutions for Irrigated Vegetation Mapping Program. (\$31,500.00 – Budgeted – Budget Item No. 1-02-5070-007, Consultants – Finance Manager Williams)
  - 7.4) Consideration and possible action on authorization of the following conferences, seminars, and training sessions for Board and staff attendance within budget amounts previously approved in the 2019 Budget:
    - a) None at this time.
- 8) Information Items:
  - 8.1) Finance Reports:
    - a) Status report on Cash Flow Statement and Current Cash Balances as of March 2019. (Financial Advisor Egan/Finance Committee)
    - b) Status report on Financial Statements, Revenue, and Expense and Departmental Budget Reports for March 2019. (Finance Manager Williams/Finance Committee)

- c) Status report on committed contracts issued. (Finance Manager Williams/Finance Committee)
- 8.2) Reports of Directors:
  - a) Meetings/General Report.
  - b) Standing Committee/Assignment Reports (Chair):
    - 1) Finance Committee.
- 8.3) Report of General Manager.
  - a) Update on Palmdale Recycled Water Authority Phase 2 financing.
- 8.4) Report of General Counsel.
- 9) Board members' requests for future agenda items.
- 10) Adjournment.

A handwritten signature in black ink, appearing to read "Adam C. Ly". The signature is fluid and cursive, with a large loop at the end.

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ADAM C. LY,  
Assistant General Manager

DDL/ACL/dd

**P A L M D A L E   W A T E R   D I S T R I C T**  
**B O A R D   M E M O R A N D U M**

**DATE:** May 6, 2019 **May 13, 2019**  
**TO:** BOARD OF DIRECTORS **Regular Board Meeting**  
**FROM:** Mr. Dennis D. LaMoreaux, General Manager  
**RE:** ***AGENDA ITEM NO. 5.1 – PRESENTATION – 2019 WATER AWARENESS  
CONTEST AWARDS. (WATER USE EFFICIENCY SPECIALIST II  
TREVINO/WATER USE EFFICIENCY SPECIALIST I ROSATI)***

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This year's sole winner of the District's annual Water Awareness Contest is the 2<sup>nd</sup> grade classroom of Janet Morris from Golden Poppy School.

This year's Water Awareness Contest project for grades K – 8 was to make a paper mache globe of the earth showing the equator, the poles, and labeled with the continents and oceans as a class project. Classes were also asked to include a brief message about why Earth Day is important and to develop a creative title for their entry.

**PALMDALE  
WATER DISTRICT  
BOARD MEMORANDUM**

**DATE:** May 6, 2019 May 13, 2019  
**TO:** BOARD OF DIRECTORS Board Meeting  
**FROM:** Mynor V. Masaya, Operations Manager  
**VIA:** Mr. Adam Ly, Assistant General Manager  
Mr. Dennis LaMoreaux, General Manager  
**RE:** *AGENDA ITEM NO. 6.4 – APPROVAL OF DISTRICT 2019 MEMBERSHIP  
IN THE WATER RESEARCH FOUNDATION. (\$11,057.25 – BUDGETED –  
BUDGET ITEM NO. 1-02-4165-000, ADMINISTRATION, MEMBERSHIPS AND  
SUBSCRIPTIONS – OPERATIONS MANAGER MASAYA)*

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**Recommendation:**

Staff recommends the Board approve renewing the District's membership in the Water Research Foundation for May 2019 to April 2020.

**Financial Impacts:**

The Annual Commitment based on total million gallons delivered and population served in 2018 is \$11,057.25. (Budgeted under Administration, Memberships and Subscriptions, 1-02-4165-000)

**Background:**

The District has been an American Water Works Association Research Foundation/Water Research Foundation (AwwaRF/WRF) subscriber for many years. In 2004, the District was able to receive \$100,000.00 in funds to conduct an AwwaRF Tailored Collaboration Study entitled "DBP Control in High Bromide Water While Using Free Chlorine During Distribution" (Project No. 3075). The project was completed by Carollo Engineering in March of 2005, was reviewed by PWD and AwwaRF staff, and the final report became available in August of 2006. The total cost of the project was \$375,392.00.

Information gathered from this study was instrumental to District staff in the decision-making process regarding which technologies would provide the greatest benefit and should be included in upgrades to the District's water treatment plant.

In 2013, the District was a co-funding and participating member in a study to determine the most effective technologies for removing or reducing Chromium VI. The results of this study are helping the water community assess the best available options for treatment in light of the new Chromium VI regulation passed by the California Department of Public Health.

Additionally, between March 2013 and March 2014, District staff utilized a report from WRF to provide guidance resilient business models for water utilities. The research value of this report was \$564,088.00.

BOARD OF DIRECTORS  
PALMDALE WATER DISTRICT

VIA: Mr. Dennis LaMoreaux, General Manager

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August 14, 2018

In 2019-2020, staff plans to request and utilize reports and studies from the following areas: asset management, NDMA-N-nitrosodimethylamine, Nitrosamine precursors created in the water treatment process and groundwater recharge projects, Cyanotoxins in drinking water caused by algal blooms in surface waters, the impact of Pre-Chlorination and GAC treatment on DBP formation and Overall toxicity in Drinking water, Quagga mussel treatment and control practices, use of anionic and nonionic polymers, and chromium VI.

It is through the combined support of membership agencies like Palmdale Water District that research on the most important and emerging water issues can be carried out. In addition to contributing to the research effort, membership provides the District with the opportunity to influence the direction of research projects and full access to all reports from past and current studies.

**Supporting Documents:**

- Water Research Foundation 2019 Invoice

**Strategic Plan Element:**

Membership in this organization relates to the District's Strategic Initiative No. 3 –Systems Efficiency.



2019

6666 W Quincy Avenue Denver, CO 80235-3098  
P 303.347.6128 F 303.734.0196  
pschrader@waterrf.org

	<b>Date</b> April 8, 2019
<b>Subscriber Number</b> 0003981	<b>Foundation Tax ID</b> 13-6211384
<b>Subscriber Since</b> 1988	<b>Invoice Number</b> 0003981-2019-1

Palmdale Water District  
Dennis LaMoreaux  
General Manager  
2029 East Ave Q  
Palmdale, CA 93550-4038

Order No.	Description	Total Commitment
7000123032	WRFMBR - Utility Membership 01-May-2019 to 30-Apr-2020	\$11,057.25
	<b>Amount Due:</b>	<b>\$11,057.25</b>



6666 W Quincy Avenue Denver, CO 80235-3098  
P 303.347.6128 F 303.734.0196  
pschrader@waterrf.org

Palmdale Water District  
Dennis LaMoreaux  
General Manager  
2029 East Ave Q  
Palmdale, CA 93550-4038

*Detach and return with payment*

Please make check payable to: **The Water Research Foundation**

	<b>Date</b> April 8, 2019
<b>Subscriber Number</b> 0003981	<b>Invoice Number</b> 0003981-2019-1

<b>Order No.</b> 7000123032	<b>Description</b> MBRUTILITY	<b>Amount Due</b> \$11,057.25
<b>Revised Invoice Requested? Yes</b>		<b>Amount Enclosed</b>

**P A L M D A L E   W A T E R   D I S T R I C T**  
**B O A R D   M E M O R A N D U M**

**DATE:** May 6, 2019 **May 13, 2019**  
**TO:** BOARD OF DIRECTORS **Board Meeting**  
**FROM:** Mr. Dennis D. LaMoreaux, General Manager  
**RE:** ***AGENDA ITEM NO. 7.1 – CONSIDERATION AND POSSIBLE ACTION ON  
BOARD OF DIRECTOR TREASURER POSITION. (PRESIDENT DINO)***

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**Recommendation:**

There is no staff recommendation on this item.

**Impact of Taking No Action:**

The Board of Director Treasurer position will remain vacant.

**Background:**

The Board of Director Treasurer position became vacant with the resignation of Marco Henriquez from the Division 3 Board of Director seat. The Division 3 seat has been filled with the appointment of Gloria Dizmang.

Article 4.06.3 of the District's Rules and Regulations, Treasurer – states that duties of the Treasurer are to “Sign financial instruments as required and serve as the Finance Committee Chair. The Treasurer acts on behalf of the President in the event the President and Vice President are unable to do so. In the event of an early vacancy in the position of Treasurer, the Board shall elect a new Treasurer in accordance with Section 4.04 – Board Action, which outlines how the Board takes action.

**Strategic Plan Initiative/Mission Statement:**

This item is under Strategic Initiative No. 5 – Regional Leadership.  
This item directly relates to the District's Mission Statement.

**Budget:**

There is no budget impact from this item.

**Supporting Documents:**

- None.

**P A L M D A L E   W A T E R   D I S T R I C T**  
**B O A R D   M E M O R A N D U M**

**DATE:** May 6, 2019 **May 13, 2019**  
**TO:** BOARD OF DIRECTORS **Board Meeting**  
**FROM:** Tara Rosati, Customer Care Supervisor  
**VIA:** Mr. Dennis D. LaMoreaux, General Manager  
Mr. Adam Ly, Assistant General Manager  
**RE:** ***AGENDA ITEM NO. 7.2 – CONSIDERATION AND POSSIBLE ACTION ON REVISIONS TO PALMDALE WATER DISTRICT RULES AND REGULATIONS ARTICLE 8.03.C – MISCELLANEOUS CHARGES, NO. 7. (NO BUDGET IMPACT – CUSTOMER CARE SUPERVISOR ROSATI)***

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**Recommendation:**

Staff recommends that the Board: Approve submitted revisions to the angle stop waiver policy to create a more clear-and-concise standard in the effort to provide excellent customer care to our customers.

**Alternative Options:**

The Board can choose to not approve the revisions

**Impact of Taking No Action:**

The current policy will remain.

**Background:**

The current policy limits the waiver of an angle stop charge to every five (5) years for the property location and does not base the waiver upon the customer. This change will benefit new property owners or customers unfamiliar with District Rules and Regulations Article 8.03.C – Miscellaneous Charges, No. 7 in the one-time waiver of the angle stop charge.

**Strategic Plan Initiative/Mission Statement:**

This item is under Strategic Initiative No. 6 – Customer Care, Advocacy and Outreach.  
This item directly relates to the District’s Mission Statement.

**Budget:**

This item has no budget impact.

**Supporting Documents:**

- Recommended revisions to District Rules and Regulations Article 8.03.C – Miscellaneous Charges, No. 7.

as set forth in Appendix D, along with any other charges before the service and meter can be reconnected.

**5. Unauthorized Water Use**

Any person or entity found taking water from or through any of the District's facilities without District authorization will be assessed a fine payable to the District, as set forth in Appendix D, in addition to applicable District charges for the quantity of water taken. Written notice of the assessment of such fine shall be given by personal service or by registered or certified mail.

**6. Charge for Turn Off at Main**

If the water to a property is turned on more than once without District authorization, the service may be shut off at the main, and the Consumer shall be required to pay, in addition to any other applicable charges, a charge for the expense of reconnection prior to the re-establishment of service.

**7. Property Damage**

If a Consumer, new applicant or developer is found to be responsible for any damage done to District property, such damages shall be reimbursed to the District at cost plus administrative overhead. If responsibility for damage is not known, charges will be made to the current Consumer or property owner.

**a.** Consumers who operate the District owned angle stop in order to stop leaks or flooding at their property and damage the angle stop in the process are responsible for the angle stop repair costs. ~~the District will review the service location to determine the last time the angle stop was replaced. If the angle stop replacement was over 5 years ago, The District will~~

assess the charge on the consumers account. The charge will be waived once in the account's life, but waive the charge as a courtesy. The waiver requires the consumer to must also agree in writing to install or have installed at their own expense an isolation value on their side of the service.

**8. Cleaning and Walk-Thru Water Service**

Temporary service will be provided to an existing water service for a maximum of five working days to facilitate cleaning and showing of property for sale or rent. This service is not to be used for maintenance requiring high volumes of water. Allowed usage of water is five (5) units of water or less. Any water usage in excess of five (5) units will be charged at the District rates and billed directly to the user. Charges are as listed in Appendix D.

**9. Turn-on/off Fee**

If a customer requests that a service be turned on after paying all applicable fees and charges as described herein and a Palmdale Water District representative turns the water service on, and water is found to be running, the customer shall then be required to pay a Turn-on/off Fee as set forth in Appendix D.

**10. 48-Hour Disconnect Notice Fee**

When a 48-Hour Disconnect Notice has been issued by the District as set forth in Article 8.04(G) (4) below, the customer shall be required to pay a 48-Hour Disconnect Notice Fee as set forth in Appendix D.

**D. Rates for Compound Meters Sized for Fire Protection:**

(Revised 2-23-98) Effective March 1, 1998, compound meters which are sized for fire protection and used primarily for providing domestic

**P A L M D A L E   W A T E R   D I S T R I C T**  
**B O A R D   M E M O R A N D U M**

**DATE:** May 7, 2019 **May 13, 2019**  
**TO:** BOARD OF DIRECTORS **Board Meeting**  
**FROM:** Mr. Michael Williams, Finance Manager/CFO  
**VIA:** Mr. Dennis D. LaMoreaux, General Manager  
**RE:** ***AGENDA ITEM NO. 7.3 – CONSIDERATION AND POSSIBLE ACTION ON  
RATIFICATION OF PROPOSAL RECEIVED FROM EAGLE AERIAL  
SOLUTIONS FOR IRRIGATED VEGETATION MAPPING PROGRAM.  
(\$31,500.00 – BUDGETED – BUDGET ITEM NO. 1-02-5070-007,  
CONSULTANTS – FINANCE MANAGER WILLIAMS)***

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**Recommendation:**

Staff recommends that the Board approve the ratification of proposal from Eagle Aerial Solutions for Irrigated Vegetation Mapping Program in the not-to-exceed amount of \$31,500.00.

**Alternative Options:**

There are no alternative options.

**Impact of Taking No Action:**

The impact of taking no action could have an adverse effect on the 2020 through 2024 water budget rate structure.

**Background:**

Palmdale Water District (PWD) was the 2nd agency in California to adopt water budget rates in 2009. At that time, there was no technology to help agencies collect and/or measure a key piece of a customer's water allocation, the square footage of landscape area. More recently agencies looking to implement water budget rates have utilized a GIS technology called aerial imagery, or 4-band, infrared images, combined with computer calculated landscape area per parcel. The image below shows the necessary data for a single-family home and how the infrared imagery deciphers landscape from hardscape, pools (a pool area is added to the landscape area since pools evaporate water like plants) and even artificial turf (maroon color). The 2nd image below shows entire neighborhoods using the same type of imagery.

May 7, 2019



Now that State legislation for agencies is based on “water budgets”, or the same method PWD has used since 2008, aerial imagery is being used to fly each agency’s service area, collect the imagery and calculate landscape area. The same company that is doing the State work is recommended to PWD so that the parcel level data is accurate and will be accepted by DWR when the water efficiency regulation is implemented. Initial DWR review of the accuracy of the landscape measurements in 4 pilot agencies is 98%.

For the process to upgrade Palmdale’s customer allocations, RDN, the rate study consultant, recommends using the same vendor and data as is being used by the State. This will enable PWD to obtain the most accurate parcel level data for approximately \$1.25/account. (Note: this applies only to single family residence (SFR) (93% of PWD’s accounts are SFR), commercial/industrial (CI) and multi-family residence (MFR) accounts. Dedicated irrigation meters have distinct issues that are more complicated to measure per meter.)

BOARD OF DIRECTORS  
PALMDALE WATER DISTRICT

VIA: Mr. Dennis D. LaMoreaux, General Manager

May 7, 2019

DWR is focused on delivering an “aggregated” landscape area number for each agencies water efficiency target. They are “averaging” many individual parcel data. Therefore, waiting for the free DWR data will not provide parcel by parcel accuracy needed when setting individual customer allocations and billing customers with less accurate site data.

With an approval for this aspect of the water rate study, RDN would use the SFR landscape area data to apply to each SFR, CI and MFR customer account, then calculate an allocation (incorporating weather), and will provide as part of the rate study report an accurate review of how many customers meet or exceed their water budget allocation.

The parcel by parcel landscape data would be uploaded into the billing system for each parcel making it accessible to Customer Service and Water Use Efficiency staffs.

This process will also provide PWD with the latest aerial imagery of the service area at a 1’ (12”) resolution and can be used by the PWD GIS staff for any purpose the agency needs. The main advantage for collecting parcel level landscape area is the accuracy level at a relatively low cost.

**Strategic Plan Initiative/Mission Statement:**

This item is under Strategic Initiatives:

No. 3 – Systems Efficiency: *Research and test new technologies to increase efficiencies*

No. 4 – Financial Health and Stability: *Create a five-year financial plan in conjunction with the 2019 Water Rate Study*

This item directly relates to the District’s Mission Statement.

**Budget:**

This project is under Budget Item No. 1-02-5070-007 Consultants

**Supporting Documents:**

- Eagle Aerial Proposal



**Eagle Aerial Solution**

3420 Bristol St. 6<sup>th</sup> Fl.  
Costa Mesa CA 92626  
714-754-7670  
[www.eagleaerial.com](http://www.eagleaerial.com)

**Irrigated Vegetation Mapping Program for  
Palmdale Water District**

**4/24/19**

Eagle Aerial Solutions ("Eagle") appreciates the opportunity to present to the Palmdale Water District ("Palmdale Water") this proposal for processing high-resolution imagery for certain parcels within Palmdale Water's area of interest, which covers 45.71 square miles (per the boundary provided).

Palmdale Water desires to determine accurate irrigated area and certain on-the-ground conditions of all residential, commercial and industrial parcels within the Palmdale Water service area. The intention of the Project is to do this analysis using existing one-foot pixel resolution 2018 imagery.



Eagle will use GIS-based remote sensing analysis approaches that have been developed and proven over many years with a number of California water districts and the California Department of Water Resources, for whom Eagle has been sole-sourced to conduct a statewide irrigated vegetation analysis at the district level for over 400 water districts. The statewide project will use statistical analyses to estimate parcel level irrigated dynamics. It will be accurate at the district level, but will vary in accuracy at the parcel level since individual parcels will not be measured. They will simply be estimated using statistical approaches.

The classification to be provided to Palmdale Water will match the DWR classification protocol, **but will be highly accurate at the parcel level, unlike the DWR dataset. Also, unlike the DWR dataset which will be provided as tabular data, the Palmdale Water dataset will be provided as both a tabular dataset and a visually mapped dataset.**



*An example of DWR project style unmapped tabular dataset and example of mapped parcel level dataset.*

Once the project is completed, Palmdale Water will be able to identify the customers that are over DWR allocations and sort and select by any class within the study. For example, they can target customers with the most turf to target for turf removal programs. The Project will achieve an accuracy level of 95% (at the parcel level) or higher which will provide significant savings over traditional ways of determining surface conditions within the designated parcels. To achieve this level of accuracy, a hybrid approach is used where using state of the art remote sensing analysis is enhanced by expert manual air photo interpretation.

The following is a brief synopsis of our services and specifications for this project (the "Project").

### **Imagery**

Four band Imagery (Red, Green, Blue, and Color Infrared) imagery will be used to identify the pervious and impervious land cover. All four bands will be analyzed accurately based on the seven recognition elements of air photo interpretation, pixel values (tone or color), shape, size, pattern, shadow, texture, association, spectral signature and site.

**Materials:** This is the data to be supplied to Eagle from Palmdale Water:

- ESRI Parcel Data Shapefiles for all parcels within the Palmdale Water Service Area AOI (shapefile provided).
- Corresponding addresses/parcel #'s to be used to connect to the parcel. This will tie the customer to their parcel. This will not always apply to accounts outside of SFR accounts. Certain accounts where there is not a one to one (parcel to customer) relationship will need further information from Palmdale Water.
- Any other data/info determined to be important for the project will need to be supplied if available.

### **Classification Scheme**

Eagle will perform this remote sensing work so as to create for the identified properties a dataset that divides the landscape into the following classes:

Canopy Priority	
Level 1	Level 2
1. Impervious	1. Impervious
2. Water	2.1 Swimming pools/water features 2.2 Other water (ponds/rivers)
3. Irrigated	3.1 Turfgrass 3.2 Canopy/planting beds
4. Irrigable not irrigated	4.1 Turfgrass 4.2 Canopy/other
5. Undeveloped and Agriculture	5. Undeveloped and Agriculture

The minimum mapping unit will be 64 square feet based on the imagery that we anticipate to use.

The total area of the water district is 45.71 square miles the area to be classified will be limited to residential, commercial and industrial. Agricultural and open space will be masked out of the analysis as undeveloped and agriculture (Class 5).

This will include:

1. All parcels, the number of parcels is not known. The area within the parcels will be classified no road areas or median strips or parkway strips will be assessed.
2. Delivery will be a polygon file with the irrigated landscape class associated with each polygon
3. A summary file for each parcel that provides the square feet of each irrigated landscape class, and landscape status.
4. All slivers will be eliminated based on size and shape and merged into adjacent parcels based on the parcel layer.
5. No adjustment of the parcel layer will be undertaken.
6. All deliverables will be according to the usual standards

A boundary file of the Palmdale Water district area has been provided in the shapefilePalmdaleWC\_PrimeServiceArea\_259\_Teale.shp. We do not have a shapefile of the parcels.

Accuracy level is targeted at 95% or above.

#### Deliverables

Deliverable Number	Deliverable Description	Comments
1.	ArcGIS 10.3 file geodatabase of the irrigated landscape Level 2 for the area delineated by the named shapefile for total project area	All parcels will be mapped
2.	ArcGIS 10.3 file geodatabase of the irrigated landscape for the area summarized for each parcel	All parcels will be mapped

### Technical Approach

We use an Object Based Image Analysis Approach (OBIA) to first segment the imagery and then using machine learning ensemble models, predict the class associated with each object. Our routines do not just use the spectral information associated with the object, but also utilize contextual information such as distance-to and percentage of surrounding classes to interpret the correct class for each object (Figure 2).

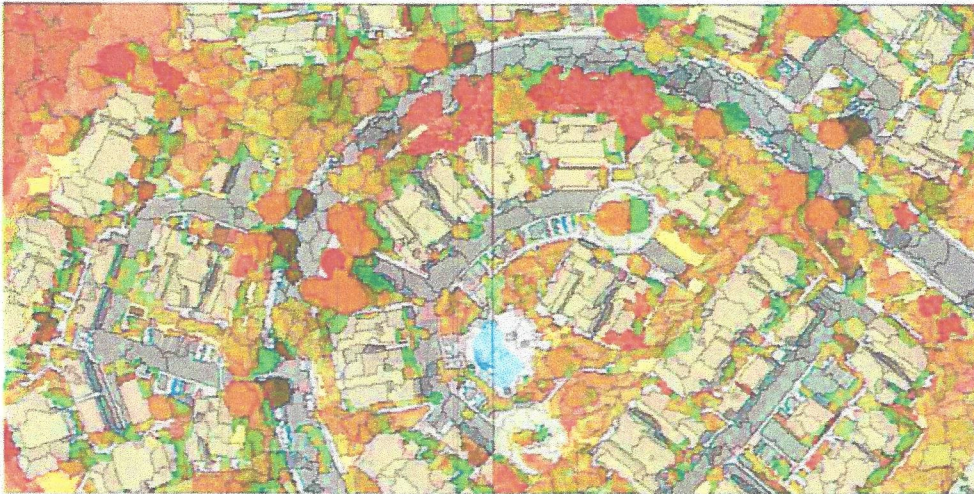
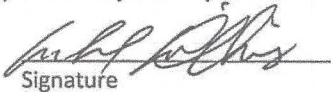


Figure 2: an example of the classification of image objects using OBIA and machine learning routines.

Although this classification is good and provides an unbiased estimate at the water district level, it does not result in a perfect mapped classification product. To ensure a mapped accuracy at a parcel level that meets the requirements of this project, a series of trained photo-interpreters will then review the datasets and adjust objects that are not correctly classified. The confusion is most noticeable for classes like irrigable not irrigated and undeveloped land because their spectral and contextual signatures are similar. These are classes that photo-interpreters are also challenged with. We will review the classification schema with Palmdale Water prior to embarking on the classification to ensure all parties are comfortable with class definitions. The editing, and QC review goes through three levels of independent review and accuracy assessment prior to delivery of the datasets.

### Project Timing and Pricing

The deliverables will be provided within two months of receiving the requested data from Palmdale Water. The Project price will be \$31,500 with \$10,000 payable upon project commencement and the remainder payable upon delivery of the Project analysis dataset.


  
Signature

MICHAEL WILLIAMS

Print Name

FINANCE MANAGER/CFO  
Title

4/29/19

  
Signature

Wayne Tate  
Print Name

President  
Title

**PALMDALE  
WATER DISTRICT  
BOARD MEMORANDUM**

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<b>DATE:</b>	May 6, 2019	May 13, 2019
<b>TO:</b>	BOARD OF DIRECTORS	Board Meeting
<b>FROM:</b>	Mr. Bob Egan, Financial Advisor	
<b>RE:</b>	<b><i>AGENDA ITEM NO. 8.1.a – STATUS REPORT ON CASH FLOW STATEMENT AND CURRENT CASH BALANCES AS OF MARCH 2019. (FINANCIAL ADVISOR EGAN/FINANCE COMMITTEE)</i></b>	

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Attached is the Investment Funds Report and current cash balance as of December 2018. The reports will be reviewed in detail at the Board meeting.

PALMDALE WATER DISTRICT  
INVESTMENT FUNDS REPORT  
March 31, 2019

					March 2019	February 2019	December 2018
<b>CASH</b>							
1-00-0103-100	Citizens - Checking				1,743.09	590,227.25	565,323.53
1-00-0103-200	Citizens - Refund				-	(235.70)	-
1-00-0103-300	Citizens - Merchant				145,383.72	143,999.52	139,314.66
Bank Total					147,126.81	733,991.07	704,638.19
1-00-0110-000	PETTY CASH				300.00	300.00	300.00
1-00-0115-000	CASH ON HAND				5,400.00	5,400.00	5,400.00
TOTAL CASH					152,826.81	739,691.07	710,338.19
<b>INVESTMENTS</b>							
1-00-0135-000	Local Agency Investment Fund			Acct. Total	12,203.21	12,203.21	12,129.91
1-00-0120-000	UBS Money Market Account General (SS 11469)						
	UBS RMA Government Portfolio				630,548.67	3,221,511.42	1,994,998.47
	UBS Bank USA Dep acct				250,000.00	250,000.00	250,000.00
	Accrued interest				4,666.26	4,752.67	11,726.51
					885,214.93	3,476,264.09	2,256,724.98
US Government Securities							
CUSIP #	Issuer	Maturity Date	Rate	PAR	Market Value	Market Value	Market Value
912828C24	US Treasury Note	02/28/2019	1.490	1,000,000	-	-	998,570.00
912796RF8	US Treasury Bill	10/10/2019	0.000	1,000,000	987,620.00	-	-
				2,000,000	987,620.00	-	998,570.00
Certificates of Deposit							
	Issuer	Maturity Date	Rate	Face Value			
1	Midland States Bank	02/28/2019	1.400	240,000	-	240,000.00	239,642.40
2	Key Bank	03/29/2019	1.500	240,000	240,000.00	239,863.20	239,438.40
3	Safra National Bank	04/30/2019	1.850	240,000	239,911.20	239,841.60	239,491.20
4	Wells Fargo	05/20/2019	1.250	240,000	239,668.80	239,496.00	238,900.80
5	Capital Bank	06/17/2019	1.850	200,000	199,682.00	199,584.00	199,158.00
6	Discover Bank	07/24/2019	1.850	200,000	199,662.00	199,608.00	199,192.00
7	BMO Harris Bank	08/26/2019	2.350	240,000	239,966.40	239,995.20	239,623.20
8	US Bank	09/12/2019	2.400	240,000	240,007.20	240,045.60	239,661.60
				1,840,000	1,598,897.60	1,838,433.60	1,835,107.60
				Acct. Total	3,471,732.53	5,314,697.69	5,090,402.58
1-00-1110-000	UBS Money Market Account Capital (SS 11475)						
	UBS Bank USA Dep acct				124,324.96	124,253.56	124,130.31
	UBS RMA Government Portfolio				-	-	-
				Acct. Total	124,324.96	124,253.56	124,130.31
1-00-0125-000	UBS Access Account General (SS 11432)						
	UBS Bank USA Dep acct				-	-	250,000.00
	UBS RMA Government Portfolio				1,836.19	83,516.47	33,488.44
	Accrued interest				25,978.19	13,094.05	22,279.48
					27,814.38	96,610.52	305,767.92
US Government Securities							
CUSIP #	Issuer	Maturity Date	Rate	PAR	Market Value	Market Value	Market Value
912828KD1	US Treasury Note	02/15/2019	2.610	1,500,000	-	-	1,500,630.00
912828P95	US Treasury Note	03/15/2019	1.000	1,358,000	-	1,357,266.68	1,354,197.60
912796RF8	US Treasury Bill	10/10/2019	2.260	1,750,000	1,728,335.00	1,723,435.00	-
9128283N8	US Treasury Note	12/31/2019	1.875	1,000,000	995,780.00	994,490.00	992,730.00
912828C57	US Treasury Note	03/21/2021	2.250	1,430,000	1,429,327.90	-	-
				7,038,000	4,153,442.90	4,075,191.68	3,847,557.60
Certificates of Deposit							
	Issuer	Maturity Date	Rate	Face Value			
1	La Salle Bank	03/01/2019	1.350	240,000	-	239,995.20	239,630.40
2	American Express	04/29/2019	1.440	240,000	239,880.00	239,776.80	239,356.80
3	Synchrony Bank	04/14/2020	1.850	240,000	238,804.80	238,555.20	237,489.60
4	JP Morgan Chase Bank	11/18/2020	1.600	240,000	235,473.60	234,513.60	232,396.80
5	Bank of Baroda NY	11/23/2020	1.600	77,000	75,563.95	75,253.64	74,576.04
6	Wells Fargo	12/14/2020	3.100	240,000	242,572.80	241,836.00	240,252.00
7	Comenity Cap Bank	01/19/2021	1.900	163,000	162,691.93	162,007.33	160,664.21
8	Bank of America	02/08/2021	2.550	240,000	240,412.80	-	-
				1,680,000	1,435,399.88	1,431,937.77	1,424,365.85
				Acct. Total	5,616,657.16	5,603,739.97	5,577,691.37
				Total Managed Accounts	9,224,917.86	11,054,894.43	10,804,354.17
1-00-1121-000	UBS Rate Stabilization Fund (SS 24016) - District Restricted						
	UBS Bank USA Dep acct				1,295.94	827.56	244,209.62
	UBS RMA Government Portfolio				-	-	-
	Accrued interest				217.25	200.54	-
					1,513.19	1,028.10	244,209.62
Certificates of Deposit							
	Issuer	Maturity Date	Rate	Face Value			
1	US Bank USA	10/16/2019	2.500	244,000	244,119.56	244,178.12	-
				-	-	-	-
				244,000	244,119.56	244,178.12	-
				Acct. Total	245,632.75	245,206.22	244,209.62
GRAND TOTAL CASH AND INVESTMENTS					9,623,377.42	12,039,791.72	11,758,901.98
Increase (Decrease) in Funds					(2,416,414.30)		
1-00-1135-000	2018A Bonds - Project Funds (BNY Mellon)						
	Construction Funds				9,718,251.77	9,700,616.74	11,694,254.63
	Issuance Funds				12,260.00	12,238.41	12,192.16
					9,730,511.77	9,712,855.15	11,706,446.79

**PALMDALE WATER DISTRICT**

## 2019 Cash Flow Report (Based on Nov. 13, 2018 Approved Budget)

2019 Cash Flow Report (Based on Nov. 13, 2018 Approved Budget)														Budget 2020 Carryover Information	
	January	February	March	April	May	June	July	August	September	October	November	December	YTD		
Total Cash Beginning Balance (BUDGET)	11,758,902	11,719,239	11,701,222	9,716,957	11,223,622	11,836,793	11,371,326	11,142,978	10,898,854	8,880,124	9,040,500	9,425,377			
Total Cash Beginning Balance	11,758,902	11,738,165	12,039,792	9,623,377	11,067,042	11,704,253	11,149,309	10,992,136	10,748,012	8,679,282	8,839,658	9,254,535			
Budgeted Water Receipts	1,857,500	1,801,000	1,717,500	1,908,000	2,013,500	2,174,500	2,428,000	2,491,500	2,638,500	2,464,000	2,129,000	2,115,500	25,738,500		
Water Receipts	2,209,434	1,813,810	1,788,600	1,908,000	2,013,500	2,174,500	2,428,000	2,491,500	2,638,500	2,464,000	2,129,000	2,115,500	26,174,344		
DWR Refund (Operational Related)													-		
Other													-		
Total Operating Revenue (BUDGET)													-		
Total Operating Revenue (ACTUAL)	2,209,434	1,813,810	1,788,600	1,908,000	2,013,500	2,174,500	2,428,000	2,491,500	2,638,500	2,464,000	2,129,000	2,115,500	26,174,344		
Total Operating Expenses excl GAC (BUDGET)	(1,703,728)	(1,470,089)	(1,442,592)	(1,552,592)	(1,724,092)	(1,767,092)	(1,828,092)	(1,944,092)	(1,907,092)	(1,838,092)	(1,702,091)	(1,485,497)	(20,365,141)		
GAC (BUDGET)		(160,000)		(160,000)		(160,000)		(160,000)		(160,000)			(800,000)		
Operating Expenses excl GAC (ACTUAL)	(2,315,781)	(1,692,032)	(1,660,277)	(1,552,592)	(1,724,092)	(1,767,092)	(1,828,092)	(1,910,592)	(1,761,092)	(1,838,092)	(1,702,091)	(1,485,497)	(21,237,323)		
GAC	(123,876)	-	-	(160,000)	-	(160,000)	-	(160,000)	-	(160,000)	-	(160,000)	(923,876)		
Prepaid Insurance (paid)/refunded				(63,000)				(33,500)	(146,000)				(242,500)		
Total Operating Expense (ACTUAL)	(2,439,657)	(1,692,032)	(1,660,277)	(1,775,592)	(1,724,092)	(1,927,092)	(1,828,092)	(2,104,092)	(1,907,092)	(1,998,092)	(1,702,091)	(1,645,497)	(22,403,699)		
Non-Operating Revenue Expenses:															
Assessments, net (BUDGET)	686,050	264,605	18,650	2,167,790	745,795	13,325	86,225	134,500	-	-	137,500	2,620,560	6,875,000		
Actual/Projected Assessments, net	649,895	302,122	33,330	2,167,790	745,795	13,325	86,225	134,500	-	-	137,500	2,620,560	6,891,042		
Asset Sale/Unencumbered Money (Taxes)													-		
RDA Pass-through (Successor Agency)	254,124					275,000						275,000	804,124		
Interest	36,770	15,070	29,281	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	193,621		
Market Adjustment	11,113	24,995	9,551										45,659		
Grant Re-imbursement	9,185					50,000						50,000	109,185		
Capital Improvement Fees - Infrastructure		1,963					25,000						26,963		
Capital Improvement Fees - Water Supply							50,000						50,000		
DWR Refund (Capital Related)				50,000				50,000			75,000		175,000		
Other	4,195	(3)	(19)	7,500	5,000	5,000	5,000	5,000	7,500		7,500		46,672		
Total Non-Operating Revenues (BUDGET)															
Total Non-Operating Revenues (ACTUAL)	965,283	344,147	72,142	2,237,790	763,295	355,825	178,725	202,000	20,000	12,500	232,500	2,958,060	8,342,267		
Non-Operating Expenses:															
Budgeted Capital Expenditures	(80,000)	(325,000)	(235,000)	(478,000)	(291,000)	(145,000)	(195,000)	(685,000)	(179,500)	(169,500)	(126,000)	(439,785)	(3,348,785)		
Budgeted Capital Expenditures (Committed During Year)														-	
Actual/Projected Capital Expenditures	(34,053)	(15,749)	(507,515.89)	(228,000)	(222,500)	(145,000)	(163,302)	(135,000)	(179,500)	(124,500)	(96,000)	(69,000)	(1,920,120)		
WRB Capital Expenditures				(250,000)				(500,000)				(370,785)	(1,120,785)		
Const. of Monitoring Wells/Test Basin (Water Supply)			(54,040)		(44,460)		(50,000)	(50,000)	(50,000)	(45,000)			(293,500)		
Grade Control Structure (Water Supply)													-		
SWP Capitalized	(712,005)	(138,030)	(160,840)	(138,030)	(138,029)	(138,029)	(712,001)	(138,029)	(167,030)	(138,029)	(138,028)	(138,028)	(2,856,108)		
Investment in PRWA				(300,000)											
Butte County Water Transfer						(775,168)						(776,104)	(1,551,272)		
Bond Payments - Interest			(1,295,245)						(1,295,245)				(2,590,490)		
Principal			(588,735)						(1,117,860)				(1,706,595)		
Capital leases - Holman Capital (2017 Lease)						(89,477)						(89,477)	(178,953)		
Capital leases - Enterprise FM Trust (Vehicles)	(5,357)	(6,136)	(6,121)	(6,121)	(6,121)	(6,121)	(6,121)	(6,121)	(6,121)	(6,121)	(6,121)	(6,121)	(72,703)		
Capital leases - Wells Fargo (Printers)	(4,382)	(4,382)	(4,382)	(4,382)	(4,382)	(4,382)	(4,382)	(4,382)	(4,382)	(4,382)	(4,382)	(4,382)	(52,585)		
Total Non-Operating Expenses (ACTUAL)	(755,797)	(164,298)	(2,616,879)	(926,533)	(415,492)	(1,158,177)	(935,806)	(833,532)	(2,820,138)	(318,032)	(244,531)	(1,453,897)	(12,343,112)		
Total Cash Ending Balance (BUDGET)	11,719,239	11,701,222	9,716,957	11,223,622	11,836,793	11,371,326	11,142,978	10,898,854	8,880,124	9,040,500	9,425,377	11,649,020			
Total Cash Ending Balance (ACTUAL)	11,738,165	12,039,792	9,623,377	11,067,042	11,704,253	11,149,309	10,992,136	10,748,012	8,679,282	8,839,658	9,254,535	11,228,702			
												Budget Difference	11,649,020 (420,318.320)		Carryover Adj. Difference
2018 Cash Ending Balance (ACTUAL)	14,185,206	14,474,248	13,088,750	14,753,769	15,025,830	13,747,742	12,855,412	12,404,076	10,070,582	9,788,348	9,787,373	11,758,902			

**Indicates actual expenditures/revenues:**

**Indicates anticipated expenditures/revenues:**

**Palmdale Cash Notes March 31, 2019**

Cash March 31, 2019		9,323,377			
Cash December 31, 2018		(11,758,902)			
Decrease in cash		(2,435,525)			
<b><u>Significant Disbursements</u></b>					
2012 bonds principal	all March	588,735	588,735	see cash flow	
2012 bonds interest	"	97,886			
2013 bonds interest	"	912,913			
2018 bonds interest	"	284,447	1,295,245	see cash flow	
		1,883,980			
SWP capitalized	Jan	712,005	All below on Cash Flow		
"	Feb	138,030			
"	Mar	160,840			
Capital expenditures	Jan	22,751			
"	Feb	13,947			
"	Mar	507,516			
Monitoring wells	Mar	54,040			
GAC	Jan	123,876			
		3,616,985			
<b><u>Significant Receipts</u></b>					
Tax assessments	Jan	649,895			
"	Feb	302,122			
"	Mar	33,330			
RDA passthrough	Mar	254,124			
		1,239,471			
Change for these items		2,377,514			
	Diff	(58,011)			
Ist Qtr Water Receipts	Jan	2,209,434			
	Feb	1,813,810			
	Mar	1,788,600			
		5,811,844			
Ist Qtr Operating Expenses	Jan	(2,327,083)			
	Feb	(1,693,835)			
	Mar	(1,660,277)			
		(5,681,195)			
	Diff	130,649			

**PALMDALE  
WATER DISTRICT  
BOARD MEMORANDUM**

**DATE:** May 6, 2019 **May 13, 2019**  
**TO:** BOARD OF DIRECTORS **Board Meeting**  
**FROM:** Michael Williams, Finance Manager/CFO  
**VIA:** Mr. Dennis LaMoreaux, General Manager  
**RE:** *AGENDA ITEM 8.1.b – STATUS REPORT ON FINANCIAL STATEMENTS, REVENUE, AND EXPENSE AND DEPARTMENTAL BUDGET REPORTS FOR MARCH 2019. (FINANCE MANAGER WILLIAMS/FINANCE COMMITTEE)*

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**Discussion:**

Presented here are the Balance Sheet and Profit/Loss Statement for the period ending March 31, 2019. Also included are Year-To-Year Comparisons, Quarter-To-Quarter Comparisons, and Month-To-Month Comparisons for both revenue and expense. Finally, I have provided individual departmental budget reports through the month of March 2019.

This is the 3<sup>rd</sup> month/1<sup>st</sup> quarter of the District's Budget Year 2019. The target percentage is 25%. Revenues ideally are at or above, and expenditures ideally are below.

**Balance Sheet:**

- Pages 1 and 2 is our balance sheet on March 31, 2019.
- The significant change is the decrease in investments of \$1.8M due to the transfer to make bond and loan payments due April 1<sup>st</sup>.

**Profit/Loss Statement:**

- Page 4 is our profit/loss statement on March 31, 2019.
- Operating revenue is at 20% of budget.
- Cash operating expense is at 22% of budget.
- All departmental budgets are at or below the target percentage, except for Human Resources. On page 25 is Human Resources budget, and employee expense is high due to welding class in January, public speaking coaching, and 2 tuition reimbursements. There is also a pending transfer of temporary labor costs to appropriate departments.
- Revenues have exceeded expenses for the month by \$217K, and year-to-date revenues have exceeded expenditures by \$145K.
- Under Non-operating expense, the percentage is high due to interest payments on 2 bond issues and 1 loan.
- Page 7 is showing the distribution of expense between labor and operations. Labor costs are currently at 59% of total expenses with salaries making up 39% of that.

BOARD OF DIRECTORS  
PALMDALE WATER DISTRICT

VIA: Mr. Dennis LaMoreaux, General Manager

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May 6, 2019

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

- Page 8 is our comparison of March 2018 to March 2019.
- Total operating revenue is down \$24K, or 1.4%.
- Operating expenditures are up \$12K, or 1%.
- Page 9 is a graphic presentation of water consumption comparison for 2018.
  - Units billed in acre feet for 2018 comparison were down by 209, or 23.4%.
  - Total revenue per unit sold was up \$1.23, or 28.6%.
  - Total revenue per connection was down \$0.99, or 1.5%.
  - Units billed per connection was down 3.44, or 23.5%.
- Page 10 is our comparison of March 2017 to March 2019.
- Total operating revenue was up \$173K, or 12%.
- Total operating expenses were down \$148K, or 9%.
- Page 11 is a graphic presentation of the water consumption comparison for 2017.
  - Units billed in acre feet for 2017 comparison were down by 34, or 4.7%.
  - Total revenue per unit sold was up \$0.82, or 17%.
  - Total revenue per connection was up \$4.08, or 7.6%.
  - Units billed per connection is down .6, or 5%.

**Quarter-To-Quarter Comparison P&L:**

- Page 11-1 is our 4<sup>th</sup> to 1<sup>st</sup> quarter comparison.
- Total operating revenue decreased \$1.3M, or 21%.
- Total operating expense decreased \$340K, or 6%.
- Units billed decreased by 744K.
- Revenue per unit sold increased \$1.38.
- Revenue per connection decreased \$17.04.
- Units sold per connection decreased by 9.3.
- Page 11-2 is our yearly 1<sup>st</sup> quarter comparison.
- Total operating revenue decreased \$69K, or 1.3%.
- Total operating expense increased \$517K, or 11.5%.
- Units billed decreased by 200K.
- Revenue per unit sold increased \$0.78.
- Revenue per connection decreased \$0.92.
- Units sold per connection decreased 2.52.

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

- Page 12 is our comparison of revenue, year-to-date.
- Operating revenue through March 2019 is down \$69K, or 1.3%.
- Retail water revenue from all areas are down by \$143K from last year. That's shown by the combined green highlighted area.
- Retail water sales excluding meter fees is down \$330K.
- Total revenue is up \$185K, or 2.6%.
- Operating revenue is at 20% of budget, last year was at 22% of budget.

BOARD OF DIRECTORS  
PALMDALE WATER DISTRICT

VIA: Mr. Dennis LaMoreaux, General Manager

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May 6, 2019

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

- Page 14 is our comparison of expense, year-to-date.
- Cash Operating Expenses through March 2019 are up \$517K, or 10%, compared to 2018, note that the 2019 budget is approximately \$1.2M less than 2018.
- Total Expenses are up \$1.7M, or 5%.

**Departments:**

- Pages 17 through 27 are detailed individual departmental budgets for your review.

**Additional Information:**

- Payment Transactions by Types Jan. – Mar.
- Trending Aging Report
- Billing Statistics

**Non-Cash Definitions:**

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

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

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

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

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

**Palmdale Water District**  
**Balance Sheet Report**  
**For the Three Months Ending 3/31/2019**

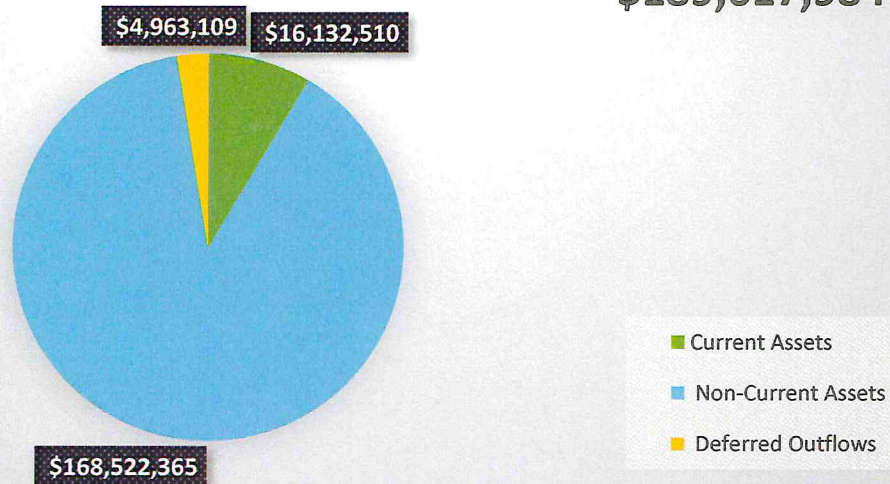
	<b>March 2019</b>	<b>February 2018</b>
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash and cash equivalents	\$ 152,827	\$ 781,831
Investments	9,470,551	11,300,101
Accrued interest receivable	-	-
Accounts receivable - water sales and services, net	1,233,979	1,325,662
Accounts receivable - property taxes and assessments	3,368,166	3,401,497
Accounts receivable - other	10,103	10,103
Materials and supplies inventory	1,561,685	1,054,405
Prepaid items and other deposits	335,199	356,153
<b>Total Current Assets</b>	<b>\$ 16,132,510</b>	<b>\$ 18,229,752</b>
<b>Non-Current Assets:</b>		
Restricted - cash and cash equivalents	\$ 9,730,512	\$ 9,712,855
Investment in Palmdale Recycled Water Authority	1,668,290	1,668,290
Capital assets - not being depreciated	14,444,557	14,263,904
Capital assets - being depreciated, net	142,679,006	143,195,266
<b>Total Non-Current Assets</b>	<b>\$ 168,522,365</b>	<b>\$ 168,840,315</b>
<b>TOTAL ASSETS</b>	<b>\$ 184,654,875</b>	<b>\$ 187,070,067</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>		
Deferred loss on debt defeasance, net	\$ 2,125,959	\$ 2,139,016
Deferred outflows of resources related to pensions	2,837,150	2,837,150
<b>Total Deferred Outflows of Resources</b>	<b>\$ 4,963,109</b>	<b>\$ 4,976,166</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 189,617,984</b>	<b>\$ 192,046,233</b>

**Palmdale Water District  
Balance Sheet Report  
For the Three Months Ending 3/31/2019**

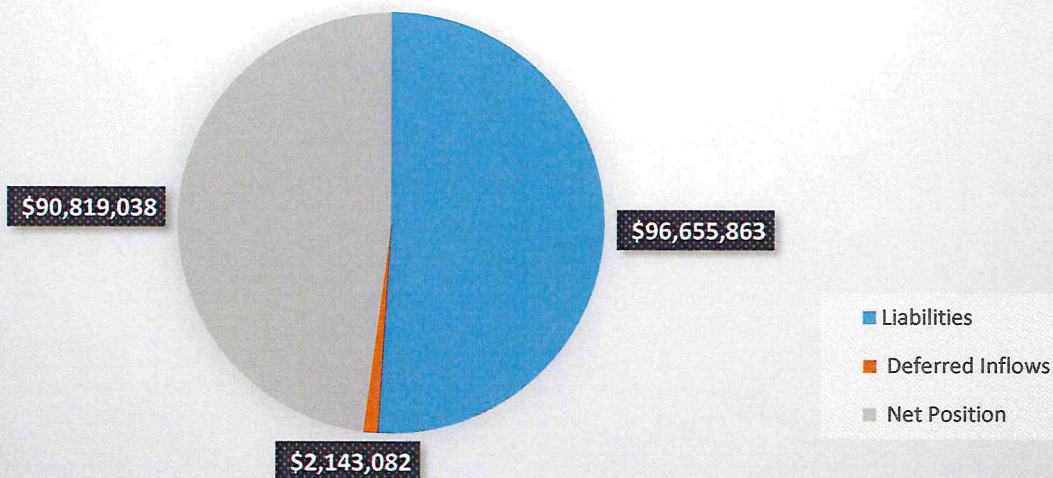
	<b>March 2019</b>	<b>February 2018</b>
<b>LIABILITIES AND NET POSITION</b>		
<b>Current Liabilities:</b>		
Accounts payable and accrued expenses	\$ 358,667	\$ 534,488
Customer deposits for water service	3,056,060	3,012,609
Construction and developer deposits	1,623,717	1,623,827
Accrued interest payable	1,296,248	1,080,374
Long-term liabilities - due in one year:	-	-
Compensated absences	383,947	356,708
Capital lease payable	82,364	82,364
Loan payable	597,860	1,186,595
Revenue bonds payable	520,000	520,000
<b>Total Current Liabilities</b>	<b>\$ 7,918,863</b>	<b>\$ 8,396,965</b>
<b>Non-Current Liabilities:</b>		
Long-term liabilities - due in more than one year:		
Compensated absences	\$ 127,982	\$ 118,903
Capital lease payable	429,316	429,316
Loan payable	8,723,605	8,735,203
Revenue bonds payable	53,490,000	53,490,000
Net other post employment benefits payable	15,884,436	15,777,376
Aggregate net pension liability	9,265,615	9,265,615
Pension-related debt	816,046	816,046
<b>Total Non-Current Liabilities</b>	<b>\$ 88,737,001</b>	<b>\$ 88,632,459</b>
<b>Total Liabilities</b>	<b>\$ 96,655,863</b>	<b>\$ 97,029,424</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Unearned property taxes and assessments	\$ 1,650,000	\$ 2,200,000
Deferred inflows of resources related to pensions	493,082	493,082
<b>Total Deferred Inflows of Resources</b>	<b>\$ 2,143,082</b>	<b>\$ 2,693,082</b>
<b>NET POSITION:</b>		
Profit/(Loss) from Operations	\$ (2,082,709)	\$ (2,593,874)
Restricted for investment in Palmdale Recycled Water Authority	1,683,223	1,683,223
Unrestricted	91,218,524	93,234,377
<b>Total Net Position</b>	<b>\$ 90,819,038</b>	<b>\$ 92,323,727</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	<b>\$ 189,617,984</b>	<b>\$ 192,046,233</b>

# BALANCE SHEET AS OF MARCH 31, 2019

## ASSETS \$189,617,984



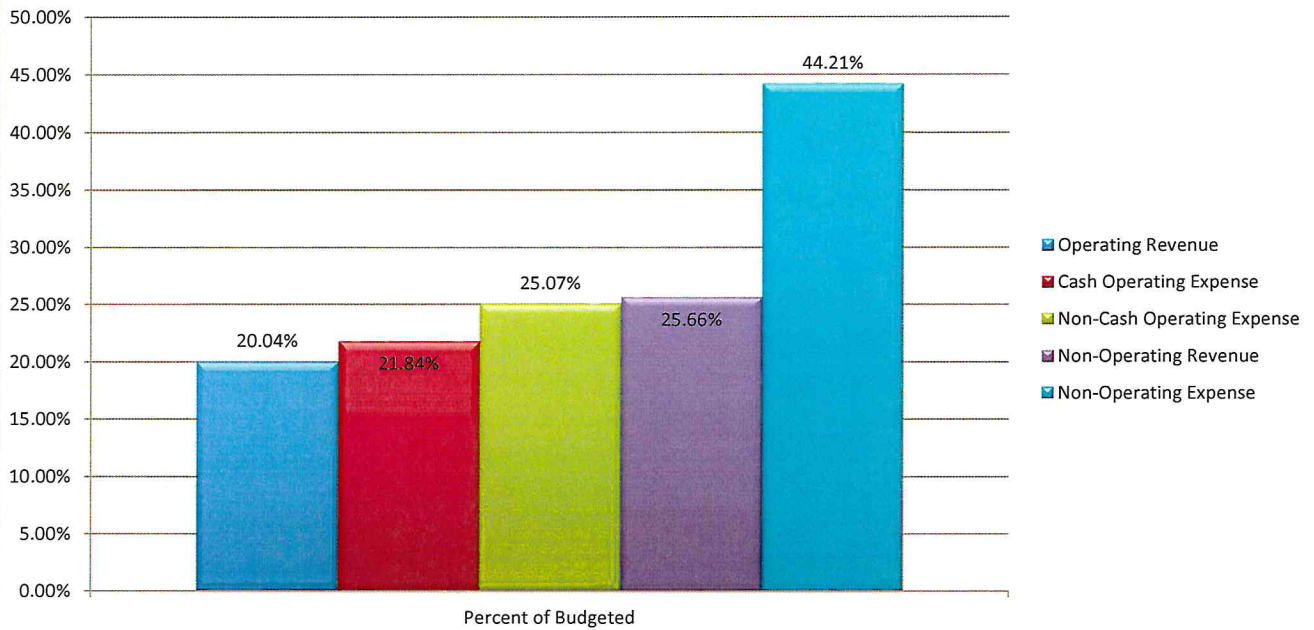
## Liabilities & Net Position \$189,617,984



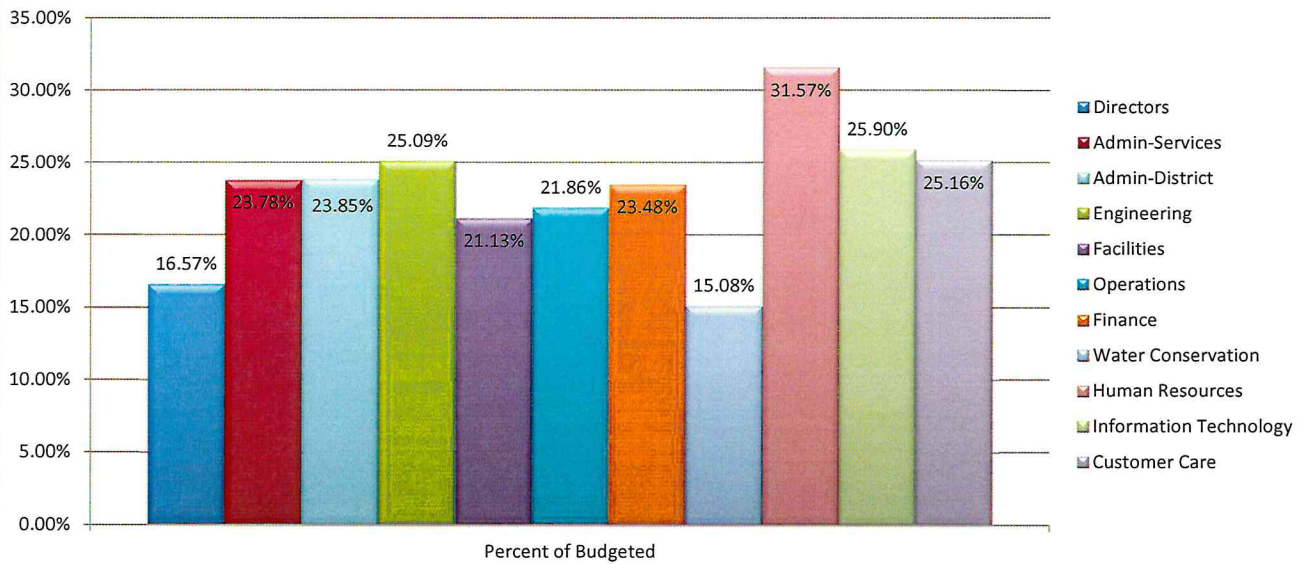
**Palmdale Water District**  
**Consolidated Profit and Loss Statement**  
**For the Three Months Ending 3/31/2019**

	Thru February	March	Year-to-Date	Adjustments	Adjusted Budget	% of Budget
<b>Operating Revenue:</b>						
Wholesale Water	\$ 61,521	\$ 4,567	\$ 66,088		\$ 295,000	22.40%
Water Sales	869,347	319,697	1,189,044		9,653,000	12.32%
Meter Fees	2,317,687	1,162,732	3,480,418		13,719,000	25.37%
Water Quality Fees	78,509	32,863	111,373		826,500	13.48%
Elevation Fees	29,322	12,081	41,404		370,000	11.19%
Other	156,297	113,931	270,228		875,000	30.88%
<b>Total Operating Revenue</b>	<b>\$ 3,512,683</b>	<b>\$ 1,645,871</b>	<b>\$ 5,158,554</b>	<b>\$ -</b>	<b>\$ 25,738,500</b>	<b>20.04%</b>
<b>Cash Operating Expenses:</b>						
Directors	\$ 14,130	\$ 9,148	\$ 23,278		\$ 140,500	16.57%
Administration-Services	341,382	162,743	504,125		2,119,700	23.78%
Administration-District	227,195	169,322	396,517		2,166,500	18.30%
Engineering	284,892	115,611	400,503		1,596,550	25.09%
Facilities	1,050,312	344,161	1,394,472		6,598,000	21.13%
Operations	441,096	217,228	658,324		3,012,000	21.86%
Finance	218,887	83,918	302,804		1,289,750	23.48%
Water Conservation	36,752	19,672	56,424		374,150	15.08%
Human Resources	100,830	37,622	138,451		438,600	31.57%
Information Technology	200,809	46,808	247,617		956,050	25.90%
Customer Care	244,381	94,761	339,141		1,347,700	25.16%
Source of Supply-Purchased Water	307,424	3,578	311,002		1,905,000	16.33%
Plant Expenditures	116,728	533	117,261		212,000	55.31%
GAC Filter Media Replacement	-	123,876	123,876		800,000	15.48%
<b>Total Cash Operating Expenses</b>	<b>\$ 3,584,816</b>	<b>\$ 1,428,979</b>	<b>\$ 5,013,795</b>	<b>\$ -</b>	<b>\$ 22,956,500</b>	<b>21.84%</b>
<b>Net Cash Operating Profit/(Loss)</b>	<b>\$ (72,133)</b>	<b>\$ 216,892</b>	<b>\$ 144,759</b>	<b>\$ -</b>	<b>\$ 2,782,000</b>	<b>5.20%</b>
<b>Non-Cash Operating Expenses:</b>						
Depreciation	\$ 881,594	\$ 439,346	\$ 1,320,940		\$ 5,050,000	26.16%
OPEB Accrual Expense	255,420	127,710	383,130		1,750,000	21.89%
Bad Debts	7,220	10,049	17,269		50,000	34.54%
Service Costs Construction	(8,196)	1,436	(6,760)		100,000	-6.76%
Capitalized Construction	(100,378)	(22,234)	(122,612)		(600,000)	20.44%
<b>Total Non-Cash Operating Expenses</b>	<b>\$ 1,035,661</b>	<b>\$ 556,308</b>	<b>\$ 1,591,968</b>	<b>\$ -</b>	<b>\$ 6,350,000</b>	<b>25.07%</b>
<b>Net Operating Profit/(Loss)</b>	<b>\$ (1,107,794)</b>	<b>\$ (339,415)</b>	<b>\$ (1,447,209)</b>	<b>\$ -</b>	<b>\$ (3,568,000)</b>	<b>40.56%</b>
<b>Non-Operating Revenues:</b>						
Assessments (Debt Service)	\$ 792,000	\$ 396,000	\$ 1,188,000		\$ 5,125,000	23.18%
Assessments (1%)	562,124	154,000	716,124		2,300,000	31.14%
DWR Fixed Charge Recovery	-	-	-		175,000	0.00%
Interest	87,949	38,831	126,780		150,000	84.52%
CIF - Infrastructure	1,963	-	1,963		18,750	10.47%
CIF - Water Supply	-	-	-		56,250	0.00%
Grants - State and Federal	9,185	-	9,185		100,000	9.19%
Other	4,192	(19)	4,172		50,000	8.34%
<b>Total Non-Operating Revenues</b>	<b>\$ 1,457,413</b>	<b>\$ 588,812</b>	<b>\$ 2,046,225</b>	<b>\$ -</b>	<b>\$ 7,975,000</b>	<b>25.66%</b>
<b>Non-Operating Expenses:</b>						
Interest on Long-Term Debt	\$ 444,555	\$ 1,513,402	\$ 1,957,957		\$ 2,648,000	73.94%
Amortization of SWP	475,508	237,754	713,262		2,881,000	24.76%
Change in Investments in PRWA	6,618	-	6,618		300,000	2.21%
Water Conservation Programs	957	2,930	3,887		236,500	1.64%
<b>Total Non-Operating Expenses</b>	<b>\$ 927,639</b>	<b>\$ 1,754,086</b>	<b>\$ 2,681,725</b>	<b>\$ -</b>	<b>\$ 6,065,500</b>	<b>44.21%</b>
<b>Net Earnings</b>	<b>\$ (578,020)</b>	<b>\$ (1,504,689)</b>	<b>\$ (2,082,709)</b>	<b>\$ -</b>	<b>\$ (1,658,500)</b>	<b>125.58%</b>

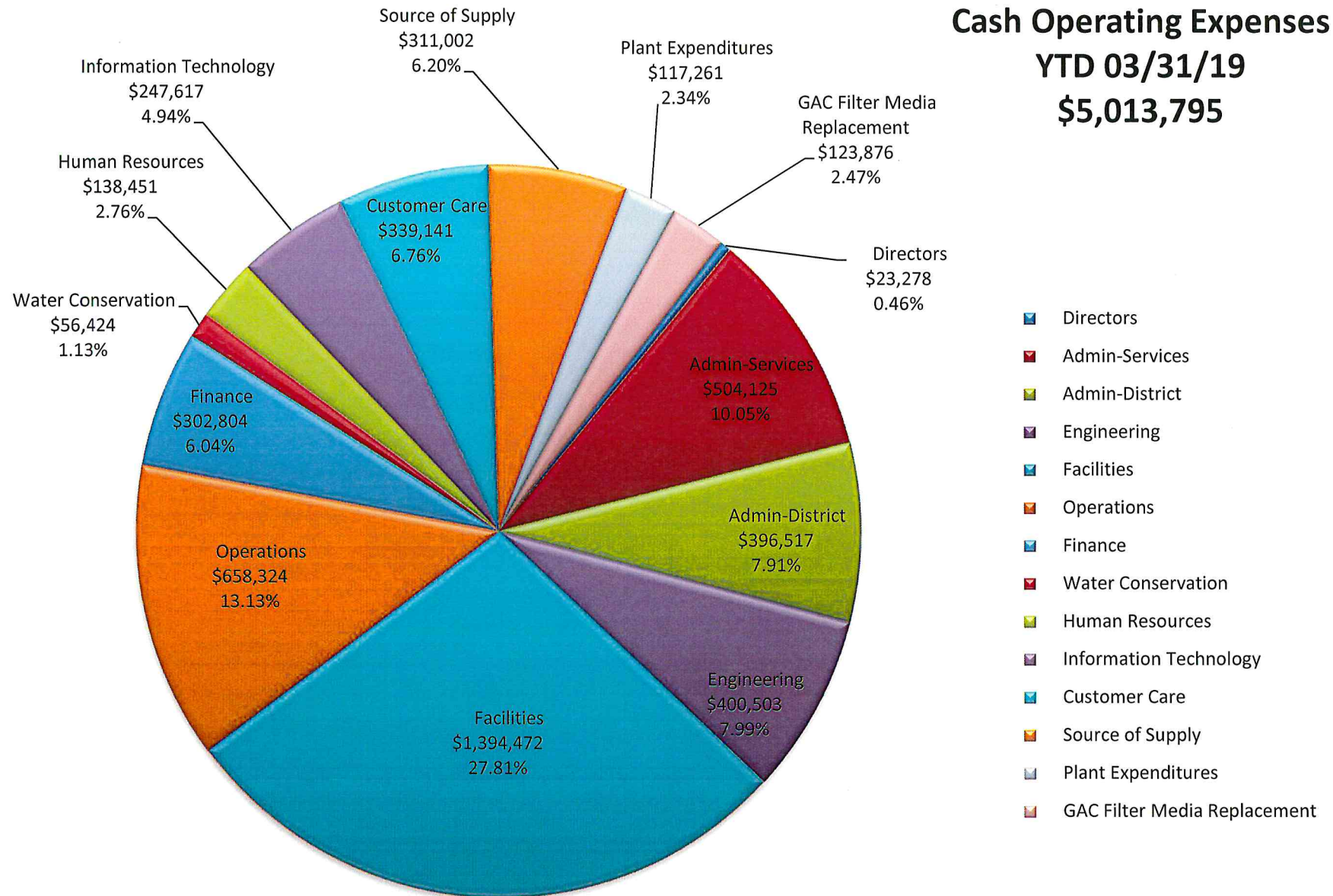
### P & L BUDGET vs. ACTUAL



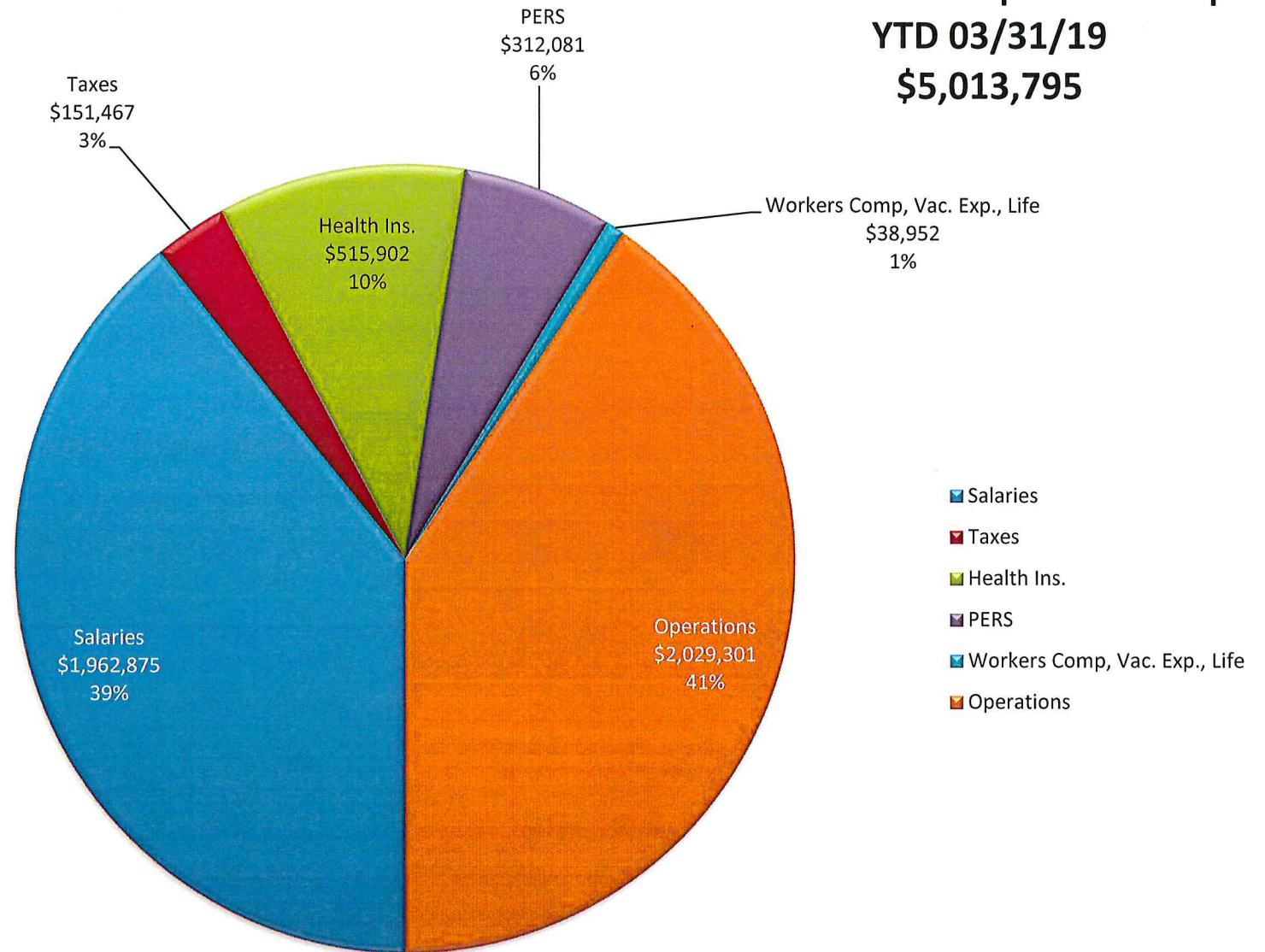
### DEPARTMENTAL - BUDGET vs. ACTUAL



## Cash Operating Expenses YTD 03/31/19 \$5,013,795



**Personnel to Operations Exp**  
**YTD 03/31/19**  
**\$5,013,795**



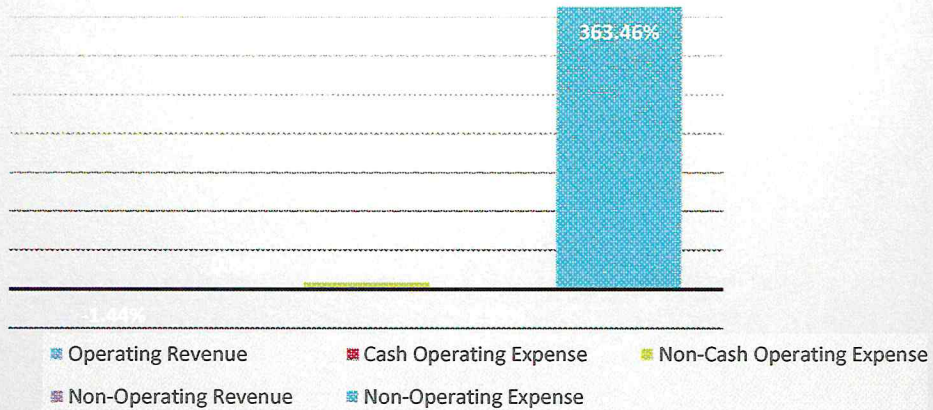
**Palmdale Water District**  
**Profit and Loss Statement**  
**Year-To-Year Comparison - March**

	2018 March	2019 March	Change	% Change		Consumption Comparison	
					Units Billed	2018	2019
<b>Operating Revenue:</b>						389,962	298,710
Wholesale Water	\$ 19,638	\$ 4,567	\$ (15,071)	-76.74%	Active	26,668	26,706
Water Sales	433,977	319,697	(114,280)	-26.33%	Vacant	736	704
Meter Fees	1,096,602	1,162,732	66,130	6.03%	Rev/unit	\$ 4.28	\$ 5.51
Water Quality Fees	42,761	32,863	(9,898)	-23.15%	Rev/con	\$ 62.62	\$ 61.63
Elevation Fees	18,033	12,081	(5,951)	-33.00%	Unit/con	14.62	11.19
Other	58,979	113,931	54,952	93.17%			
<b>Total Operating Revenue</b>	<b>\$ 1,669,989</b>	<b>\$ 1,645,871</b>	<b>\$ (24,118)</b>	<b>-1.44%</b>			
<b>Cash Operating Expenses:</b>							
Directors	\$ 11,933	\$ 9,148	\$ (2,785)	-23.34%			
Administration-Services	124,570	162,743	38,173	30.64%			
Administration-District	100,235	169,322	69,086	68.92%			
Engineering	114,009	115,611	1,602	1.41%			
Facilities	428,305	344,161	(84,144)	-19.65%			
Operations	257,326	217,228	(40,098)	-15.58%			
Finance	87,637	83,918	(3,719)	-4.24%			
Water Conservation	17,293	19,672	2,379	13.76%			
Human Resources	43,516	37,622	(5,894)	-13.54%			
Information Technology	68,788	46,808	(21,980)	-31.95%			
Customer Care	97,488	94,761	(2,728)	-2.80%			
Source of Supply-Purchased Water	2,038	3,578	1,540	75.56%			
Plant Expenditures	63,996	533	(63,462)	-99.17%			
GAC Filter Media Replacement	-	123,876	123,876				
<b>Total Cash Operating Expenses</b>	<b>\$ 1,417,134</b>	<b>\$ 1,428,979</b>	<b>\$ 11,845</b>	<b>0.84%</b>			
<b>Non-Cash Operating Expenses:</b>							
Depreciation	\$ 447,998	\$ 439,346	\$ (8,652)	-1.93%			
OPEB Accrual Expense	127,710	127,710	-	0.00%			
Bad Debts	6,490	10,049	3,560	54.85%			
Service Costs Construction	2,528	1,436	(1,091)	-43.17%			
Capitalized Construction	(76,649)	(22,234)	54,415	-70.99%			
<b>Total Non-Cash Operating Expenses</b>	<b>\$ 508,076</b>	<b>\$ 556,308</b>	<b>\$ 48,232</b>	<b>9.49%</b>			
<b>Net Operating Profit/(Loss)</b>	<b>\$ (255,220)</b>	<b>\$ (339,415)</b>	<b>\$ (84,195)</b>	<b>32.99%</b>			
<b>Non-Operating Revenues:</b>							
Assessments (Debt Service)	\$ 440,417	\$ 396,000	\$ (44,417)	-10.09%			
Assessments (1%)	142,917	154,000	11,083	7.76%			
DWR Fixed Charge Recovery	-	-	-				
Interest	13,774	38,831	25,057	181.91%			
CIF - Infrastructure	-	-	-				
CIF - Water Supply	-	-	-				
Grants - State and Federal	-	-	-				
Other	-	(19)	(19)				
<b>Total Non-Operating Revenues</b>	<b>\$ 597,108</b>	<b>\$ 588,812</b>	<b>\$ (8,296)</b>	<b>-1.39%</b>			
<b>Non-Operating Expenses:</b>							
Interest on Long-Term Debt	\$ 177,918	\$ 1,513,402	\$ 1,335,484	750.62%			
Amortization of SWP	196,895	237,754	40,859	20.75%			
Change in Investments in PRWA	-	-	-				
Water Conservation Programs	3,660	2,930	(730)	-19.96%			
<b>Total Non-Operating Expenses</b>	<b>\$ 378,473</b>	<b>\$ 1,754,086</b>	<b>\$ 1,375,612</b>	<b>363.46%</b>			
<b>Net Earnings</b>	<b>\$ (36,586)</b>	<b>\$ (1,504,689)</b>	<b>\$ (1,468,103)</b>	<b>4012.78%</b>			

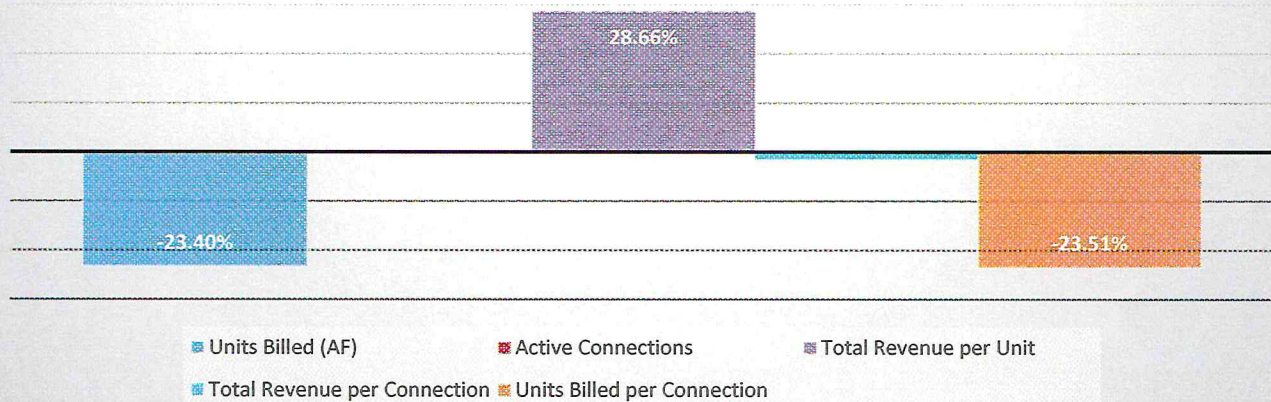
# YEAR-TO-YEAR COMPARISON

## March 2018 -To - March 2019

PERCENTAGE CHANGE



PERCENTAGE CHANGE



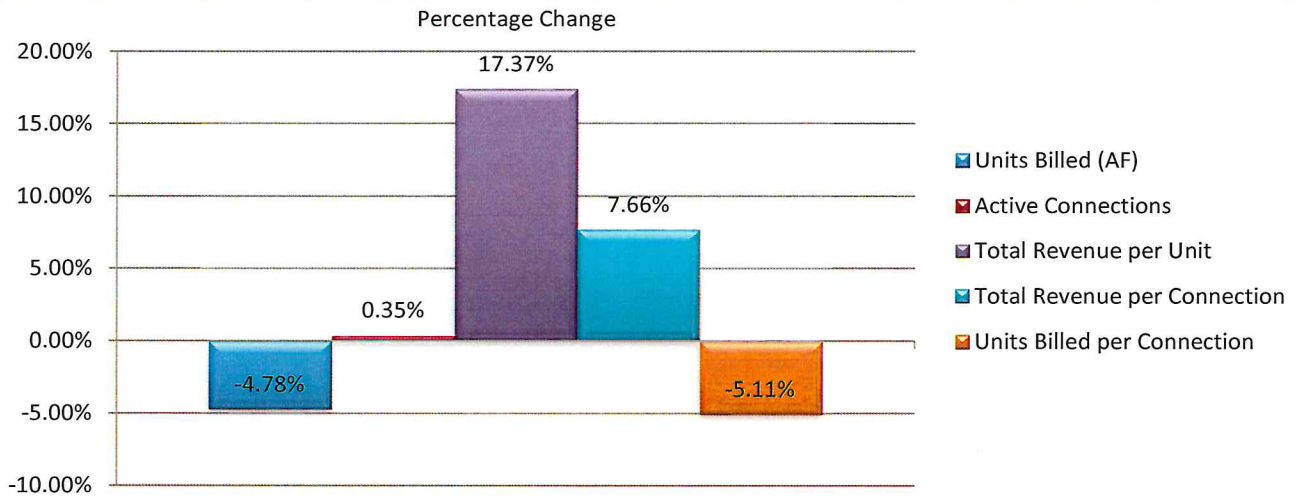
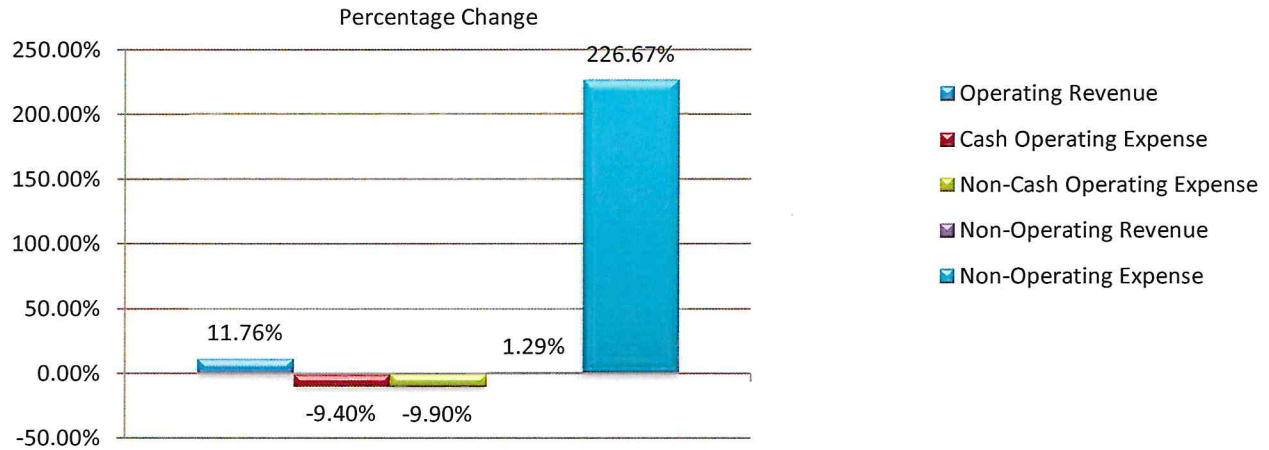
	2018	2019	Change	
Units Billed (AF)	895	686	-209	-23.40%
Active Connections	26,668	26,706	38	0.14%
Non-Active	736	704	-32	-4.35%
Total Revenue per Unit	\$4.28	\$5.51	\$1.23	28.66%
Total Revenue per Connection	\$62.62	\$61.63	-\$0.99	-1.58%
Units Billed per Connection	14.62	11.19	-3.44	-23.51%

**Palmdale Water District**  
**Profit and Loss Statement**  
**Year-To-Year Comparison-2 Years - March**

	2017 March	2019 March	Change	% Change		Consumption Comparison	
					Units Billed	2017	2019
<b>Operating Revenue:</b>						313,701	298,710
Wholesale Water	\$ 631	\$ 4,567	\$ 3,937	624.32%	Active	26,613	26,706
Water Sales	308,353	319,697	11,344	3.68%	Vacant	796	704
Meter Fees	1,057,517	1,162,732	105,215	9.95%			
Water Quality Fees	37,644	32,863	(4,781)	-12.70%	Rev/unit	\$ 4.69	\$ 5.51
Elevation Fees	13,838	12,081	(1,757)	-12.69%	Rev/con	\$ 53.28	\$ 57.36
Other	54,726	113,931	59,206	108.19%	Unit/con	11.79	11.19
Drought Surcharge	(39)	-	39	-100.00%			
<b>Total Operating Revenue</b>	<b>\$ 1,472,669</b>	<b>\$ 1,645,871</b>	<b>\$ 173,202</b>	<b>11.76%</b>			
<b>Cash Operating Expenses:</b>							
Directors	\$ 5,535	\$ 9,148	\$ 3,613	65.27%			
Administration-Services	139,851	162,743	22,892	16.37%			
Administration-District	164,949	169,322	4,372	2.65%			
Engineering	106,534	115,611	9,077	8.52%			
Facilities	387,696	344,161	(43,535)	-11.23%			
Operations	229,962	217,228	(12,734)	-5.54%			
Finance	93,567	83,918	(9,650)	-10.31%			
Water Conservation	19,026	19,672	646	3.39%			
Human Resources	14,433	37,622	23,189	160.67%			
Information Technology	41,503	46,808	5,304	12.78%			
Customer Care	99,048	94,761	(4,287)	-4.33%			
Source of Supply-Purchased Water	168,345	3,578	(164,767)	-97.87%			
Plant Expenditures	106,746	533	(106,213)	-99.50%			
GAC Filter Media Replacement	-	123,876	123,876				
<b>Total Cash Operating Expenses</b>	<b>\$ 1,577,195</b>	<b>\$ 1,428,979</b>	<b>\$ (148,216)</b>	<b>-9.40%</b>			
<b>Non-Cash Operating Expenses:</b>							
Depreciation	\$ 456,799	\$ 439,346	\$ (17,453)	-3.82%			
OPEB Accrual Expense	182,900	127,710	(55,189)	-30.17%			
Bad Debts	390	10,049	9,659	2476.58%			
Service Costs Construction	1,847	1,436	(411)	-22.25%			
Capitalized Construction	(24,536)	(22,234)	2,302	-9.38%			
<b>Total Non-Cash Operating Expenses</b>	<b>\$ 617,399</b>	<b>\$ 556,308</b>	<b>\$ (61,092)</b>	<b>-9.90%</b>			
<b>Net Operating Profit/(Loss)</b>	<b>\$ (721,925)</b>	<b>\$ (339,415)</b>	<b>\$ 382,510</b>	<b>-52.98%</b>			
<b>Non-Operating Revenues:</b>							
Assessments (Debt Service)	\$ 440,417	\$ 396,000	\$ (44,417)	-10.09%			
Assessments (1%)	142,917	154,000	11,083	7.76%			
DWR Fixed Charge Recovery	-	-	-				
Interest	(2,060)	38,831	40,891	-1985.17%			
CIF - Infrastructure	-	-	-				
CIF - Water Supply	-	-	-				
Grants - State and Federal	-	-	-				
Other	29	(19)	(49)	-166.10%			
<b>Total Non-Operating Revenues</b>	<b>\$ 581,303</b>	<b>\$ 588,812</b>	<b>\$ 7,509</b>	<b>1.29%</b>			
<b>Non-Operating Expenses:</b>							
Interest on Long-Term Debt	\$ 174,018	\$ 1,513,402	\$ 1,339,384	769.68%			
Amortization of SWP	256,417	237,754	(18,663)	-7.28%			
Change in Investments in PRWA	100,000	-	(100,000)	-100.00%			
Water Conservation Programs	6,529	2,930	(3,599)	-55.13%			
<b>Total Non-Operating Expenses</b>	<b>\$ 536,963</b>	<b>\$ 1,754,086</b>	<b>\$ 1,217,122</b>	<b>226.67%</b>			
<b>Net Earnings</b>	<b>\$ (677,585)</b>	<b>\$ (1,504,689)</b>	<b>\$ (827,103)</b>	<b>122.07%</b>			

# YEAR-TO-YEAR COMPARISON

## March 2017 -To -March 2019



	2017	2019	Change	
Units Billed (AF)	720	686	-34	-4.78%
Active Connections	26,613	26,706	93	0.35%
Non-Active	796	704	-92	-11.56%
Total Revenue per Unit	\$4.69	\$5.51	\$0.82	17.37%
Total Revenue per Connection	\$53.28	\$57.36	\$4.08	7.66%
Units Billed per Connection	11.79	11.19	-0.60	-5.11%

**Palmdale Water District**  
**Profit and Loss Statement**  
**Quarterly Comparison - March**

	4th Qtr December	1st Qtr March	Change	% Change	Consumption Comparison		
					Units Billed	4th Qtr	1st Qtr
<b>Operating Revenue:</b>							
Wholesale Water	\$ 230,348	\$ 66,088	\$ (164,261)	-71.31%	Active	80,080	80,083
Water Sales	2,328,964	1,189,044	(1,139,920)	-48.95%	Vacant	2,123	2,141
Meter Fees	3,439,307	3,480,418	41,111	1.20%			
Water Quality Fees	193,235	111,373	(81,862)	-42.36%			
Elevation Fees	90,949	41,404	(49,545)	-54.48%	Rev/unit	\$ 3.71	\$ 5.09
Other	240,703	270,228	29,525	12.27%	Rev/con	\$ 81.46	\$ 64.42
<b>Total Operating Revenue</b>	<b>\$ 6,523,507</b>	<b>\$ 5,158,554</b>	<b>\$ (1,364,952)</b>	<b>-20.92%</b>	Unit/con	21.94	12.64
<b>Cash Operating Expenses:</b>							
Directors	\$ 27,801	\$ 23,278	\$ (4,522)	-16.27%			
Administration-Services	525,273	504,125	(21,149)	-4.03%			
Administration-District	499,001	396,517	(102,484)	-20.54%			
Engineering	434,036	400,503	(33,533)	-7.73%			
Facilities	1,434,007	1,394,472	(39,535)	-2.76%			
Operations	831,826	658,324	(173,502)	-20.86%			
Finance	306,531	302,804	(3,726)	-1.22%			
Water Conservation	62,391	56,424	(5,967)	-9.56%			
Human Resources	120,026	138,451	18,425	15.35%			
Information Technology	177,964	247,617	69,652	39.14%			
Customer Care	359,676	339,141	(20,535)	-5.71%			
Source of Supply-Purchased Water	223,168	311,002	87,834	39.36%			
Plant Expenditures	119,792	117,261	(2,531)	-2.11%			
GAC Filter Media Replacement	232,702	123,876	(108,826)	-46.77%			
<b>Total Cash Operating Expenses</b>	<b>\$ 5,354,193</b>	<b>\$ 5,013,795</b>	<b>\$ (340,398)</b>	<b>-6.36%</b>			
<b>Non-Cash Operating Expenses:</b>							
Depreciation	\$ 1,320,579	\$ 1,320,940	\$ 361	0.03%			
OPEB Accrual Expense	383,130	383,130	-	0.00%			
Bad Debts	4,430	17,269	12,839	289.82%			
Service Costs Construction	23,435	(6,760)	(30,195)	-128.84%			
Capitalized Construction	(336,713)	(122,612)	214,101	-63.59%			
<b>Total Non-Cash Operating Expenses</b>	<b>\$ 1,394,861</b>	<b>\$ 1,591,968</b>	<b>\$ 197,107</b>	<b>14.13%</b>			
<b>Net Operating Profit/(Loss)</b>	<b>\$ (225,548)</b>	<b>\$ (1,447,209)</b>	<b>\$ (1,221,661)</b>	<b>541.64%</b>			
<b>Non-Operating Revenues:</b>							
Assessments (Debt Service)	\$ 834,837	\$ 1,188,000	\$ 353,163	42.30%			
Assessments (1%)	715,163	716,124	961	0.13%			
DWR Fixed Charge Recovery	76,515	-	(76,515)	-100.00%			
Interest	117,733	126,780	9,047	7.68%			
CIF - Infrastructure	18,573	1,963	(16,610)	-89.43%			
CIF - Water Supply	37,298	-	(37,298)	-100.00%			
Grants - State and Federal	-	9,185	9,185				
Other	66,978	4,172	(62,806)	-93.77%			
<b>Total Non-Operating Revenues</b>	<b>\$ 1,867,097</b>	<b>\$ 2,046,225</b>	<b>\$ 179,128</b>	<b>9.59%</b>			
<b>Non-Operating Expenses:</b>							
Interest on Long-Term Debt	\$ 654,471	\$ 1,957,957	\$ 1,303,487	199.17%			
Amortization of SWP	713,262	713,262	-	0.00%			
Change in Investments in PRWA	(296,423)	6,618	303,041	-102.23%			
Water Conservation Programs	23,425	3,887	(19,538)	-83.41%			
<b>Total Non-Operating Expenses</b>	<b>\$ 1,094,734</b>	<b>\$ 2,681,725</b>	<b>\$ 1,586,990</b>	<b>144.97%</b>			
<b>Net Earnings</b>	<b>\$ 546,815</b>	<b>\$ (2,082,709)</b>	<b>\$ (2,629,523)</b>	<b>-480.88%</b>			

**Palmdale Water District  
Profit and Loss Statement  
Quarterly Comparison**

	1st Qtr 2018	1st Qtr 2019	Change	% Change	Consumption Comparison		
					2018	2019	
<b>Operating Revenue:</b>					<b>Units Billed</b>	<b>1,212,689</b>	<b>1,012,539</b>
Wholesale Water	\$ 63,902	\$ 66,088	\$ 2,186	3.42%	Active	80,007	80,083
Water Sales	1,481,580	1,189,044	(292,536)	-19.74%	Vacant	2,200	2,141
Meter Fees	3,293,323	3,480,418	187,096	5.68%			
Water Quality Fees	133,282	111,373	(21,909)	-16.44%			
Elevation Fees	57,133	41,404	(15,729)	-27.53%	Rev/unit	\$ 4.31	\$ 5.09
Other	198,583	270,228	71,645	36.08%	Rev/con	\$ 65.34	\$ 64.42
<b>Total Operating Revenue</b>	<b>\$ 5,227,802</b>	<b>\$ 5,158,554</b>	<b>\$ (69,247)</b>	<b>-1.32%</b>	Unit/con	15.16	12.64
<b>Cash Operating Expenses:</b>							
Directors	\$ 29,294	\$ 23,278	\$ (6,015)	-20.53%			
Administration-Services	406,793	504,125	97,331	23.93%			
Administration-District	374,044	396,517	22,473	6.01%			
Engineering	425,366	400,503	(24,863)	-5.85%			
Facilities	1,478,909	1,394,472	(84,437)	-5.71%			
Operations	669,270	658,324	(10,947)	-1.64%			
Finance	290,938	302,804	11,866	4.08%			
Water Conservation	54,910	56,424	1,514	2.76%			
Human Resources	143,868	138,451	(5,417)	-3.77%			
Information Technology	217,447	247,617	30,170	13.87%			
Customer Care	320,759	339,141	18,382	5.73%			
Source of Supply-Purchased Water	6,115	311,002	304,887	4985.89%			
Plant Expenditures	78,871	117,261	38,390	48.67%			
GAC Filter Media Replacement	-	123,876	123,876				
<b>Total Cash Operating Expenses</b>	<b>\$ 4,496,585</b>	<b>\$ 5,013,795</b>	<b>\$ 517,211</b>	<b>11.50%</b>			
<b>Non-Cash Operating Expenses:</b>							
Depreciation	\$ 1,344,723	\$ 1,320,940	\$ (23,783)	-1.77%			
OPEB Accrual Expense	383,130	383,130	-	0.00%			
Bad Debts	68,741	17,269	(51,472)	-74.88%			
Service Costs Construction	4,996	(6,760)	(11,756)	-235.30%			
Capitalized Construction	(125,635)	(122,612)	3,023	-2.41%			
<b>Total Non-Cash Operating Expenses</b>	<b>\$ 1,675,956</b>	<b>\$ 1,591,968</b>	<b>\$ (83,987)</b>	<b>-5.01%</b>			
<b>Net Operating Profit/(Loss)</b>	<b>\$ (944,739)</b>	<b>\$ (1,447,209)</b>	<b>\$ (502,470)</b>	<b>53.19%</b>			
<b>Non-Operating Revenues:</b>							
Assessments (Debt Service)	\$ 1,321,250	\$ 1,188,000	\$ (133,250)	-10.09%			
Assessments (1%)	428,750	716,124	287,374	67.03%			
DWR Fixed Charge Recovery	-	-	-				
Interest	24,238	126,780	102,542	423.07%			
CIF - Infrastructure	-	1,963	1,963				
CIF - Water Supply	-	-	-				
Grants - State and Federal	18,520	9,185	(9,335)	-50.40%			
Other	(994)	4,172	5,166	-519.68%			
<b>Total Non-Operating Revenues</b>	<b>\$ 1,791,764</b>	<b>\$ 2,046,225</b>	<b>\$ 254,461</b>	<b>14.20%</b>			
<b>Non-Operating Expenses:</b>							
Interest on Long-Term Debt	\$ 544,208	\$ 1,957,957	\$ 1,413,750	259.78%			
Amortization of SWP	590,684	713,262	122,578	20.75%			
Change in Investments in PRWA	36	6,618	6,582				
Water Conservation Programs	13,980	3,887	(10,093)	-72.20%			
<b>Total Non-Operating Expenses</b>	<b>\$ 1,148,908</b>	<b>\$ 2,681,725</b>	<b>\$ 1,532,817</b>	<b>133.42%</b>			
<b>Net Earnings</b>	<b>\$ (301,883)</b>	<b>\$ (2,082,709)</b>	<b>\$ (1,780,826)</b>	<b>589.91%</b>			

**Palmdale Water District**  
**Revenue Analysis**  
**For the Three Months Ending 3/31/2019**  
**2019**

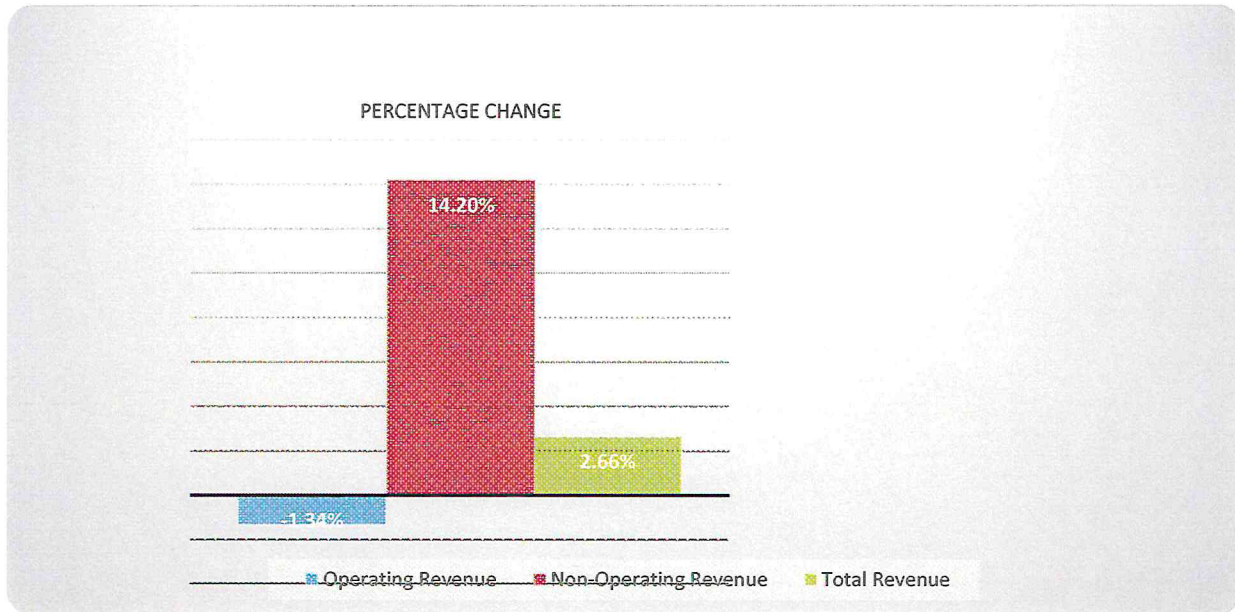
**2017 to 2018 Comparison**

	Thru February	March	Year-to-Date	Adjusted Budget	% of Budget	March	Year-to-Date	% Change
<b>Operating Revenue:</b>								
Wholesale Water	\$ 61,521	\$ 4,567	\$ 66,088	\$ 295,000	22.40%	\$ (15,071)	\$ 2,186	3.42%
Water Sales	869,347	319,697	1,189,044	9,653,000	12.32%	(114,280)	(292,536)	-19.74%
Meter Fees	2,317,687	1,162,732	3,480,418	13,719,000	25.37%	66,130	187,096	5.68%
Water Quality Fees	78,509	32,863	111,373	826,500	13.48%	(9,898)	(21,909)	-16.44%
Elevation Fees	29,322	12,081	41,404	370,000	11.19%	(5,951)	(15,729)	-27.53%
Other	156,297	113,931	270,228	875,000	30.88%	54,952	71,645	36.08%
Drought Surcharge	-	-	-	-	-	-	-	-
<b>Total Water Sales</b>	<b>\$ 3,512,683</b>	<b>\$ 1,645,871</b>	<b>\$ 5,158,554</b>	<b>\$ 25,738,500</b>	<b>20.04%</b>	<b>\$ (24,118)</b>	<b>\$ (69,247)</b>	<b>-1.34%</b>
<b>Non-Operating Revenues:</b>								
Assessments (Debt Service)	\$ 792,000	\$ 396,000	\$ 1,188,000	\$ 5,125,000	23.18%	\$ (44,417)	\$ (133,250)	-10.09%
Assessments (1%)	562,124	154,000	716,124	2,300,000	31.14%	11,083	287,374	67.03%
DWR Fixed Charge Recovery	-	-	-	175,000	0.00%	-	-	-
Interest	87,949	38,831	126,780	150,000	84.52%	25,057	102,542	423.07%
CIF - Infrastructure	1,963	-	1,963	18,750	10.47%	-	1,963	-
CIF - Water Supply	-	-	-	56,250	0.00%	-	-	-
Grants - State and Federal	9,185	-	9,185	100,000	9.19%	-	(9,335)	-50.40%
Other	4,192	(19)	4,172	50,000	8.34%	(19)	5,166	-519.68%
<b>Total Non-Operating Revenues</b>	<b>\$ 1,457,413</b>	<b>\$ 588,812</b>	<b>\$ 2,046,225</b>	<b>\$ 7,975,000</b>	<b>25.66%</b>	<b>\$ (8,296)</b>	<b>\$ 254,461</b>	<b>14.20%</b>
<b>Total Revenue</b>	<b>\$ 4,970,096</b>	<b>\$ 2,234,683</b>	<b>\$ 7,204,779</b>	<b>\$ 33,713,500</b>	<b>21.37%</b>	<b>\$ (32,414)</b>	<b>\$ 185,214</b>	<b>2.66%</b>

	Thru February	March	Year-to-Date	Adjusted Budget	% of Budget
<b>Operating Revenue:</b>					
Wholesale Water	\$ 44,264	\$ 19,638	\$ 63,902	\$ 160,000	39.94%
Water Sales	1,047,603	433,977	1,481,580	8,320,000	17.81%
Meter Fees	2,196,721	1,096,602	3,293,323	13,006,500	25.32%
Water Quality Fees	90,521	42,761	133,282	941,000	14.16%
Elevation Fees	39,100	18,033	57,133	360,000	15.87%
Other	139,604	58,979	198,583	800,000	24.82%
Drought Surcharge	-	-	-	-	-
<b>Total Water Sales</b>	<b>\$ 3,513,549</b>	<b>\$ 1,650,351</b>	<b>\$ 5,163,900</b>	<b>\$ 23,587,500</b>	<b>21.89%</b>
<b>Non-Operating Revenues:</b>					
Assessments (Debt Service)	\$ 880,833	\$ 440,417	\$ 1,321,250	\$ 5,125,000	25.78%
Assessments (1%)	285,833	142,917	428,750	2,375,000	18.05%
DWR Fixed Charge Recovery	-	-	-	175,000	0.00%
Interest	10,464	13,774	24,238	90,000	26.93%
CIF - Infrastructure	-	-	-	62,500	0.00%
CIF - Water Supply	-	-	-	187,500	0.00%
Grants - State and Federal	18,520	-	18,520	178,000	10.40%
Other	(994)	-	(994)	60,000	-1.66%
<b>Total Non-Operating Revenues</b>	<b>\$ 1,194,656</b>	<b>\$ 597,108</b>	<b>\$ 1,791,764</b>	<b>\$ 8,253,000</b>	<b>21.71%</b>
<b>Total Revenue</b>	<b>\$ 4,708,205</b>	<b>\$ 2,247,459</b>	<b>\$ 6,955,664</b>	<b>\$ 31,840,500</b>	<b>21.85%</b>

# REVENUE COMPARISON YEAR-TO-DATE

March 2018-To- March 2019



**Palmdale Water District  
Operating Expense Analysis  
For the Three Months Ending 3/31/2019  
2019**

**2018 to 2019 Comparison**

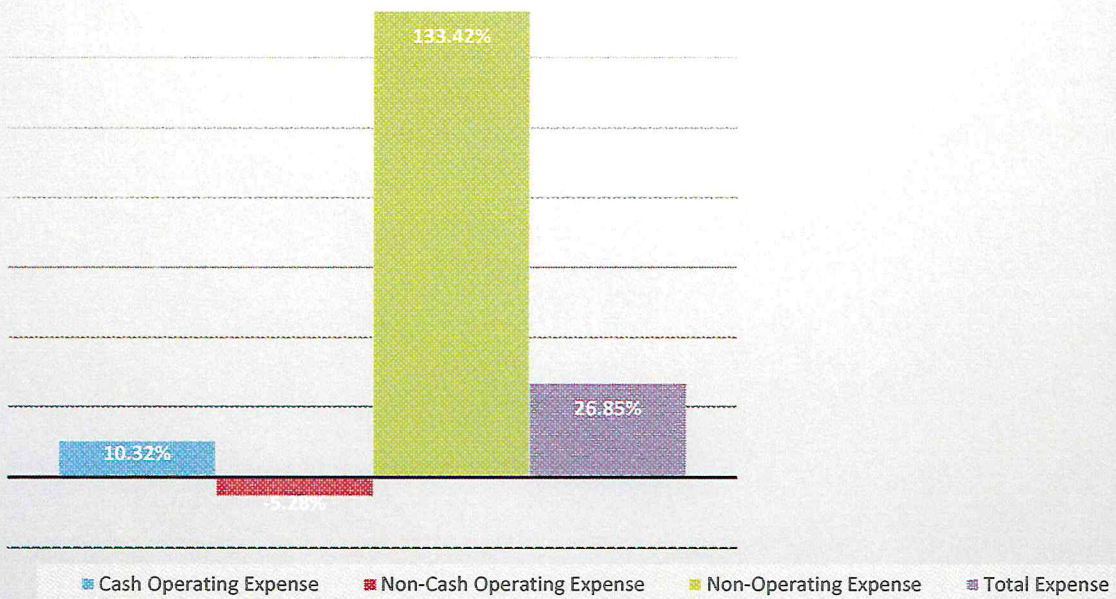
	Thru February	March	Year-to-Date	Adjusted Budget	% of Budget	March	Year-to-Date	% Change
<b>Cash Operating Expenses:</b>								
Directors	\$ 14,130	\$ 9,148	\$ 23,278	\$ 140,500	16.57%	\$ (2,785)	\$ (6,015)	-20.53%
Administration-Services	341,382	162,743	504,125	2,119,700	23.78%	38,173	97,331	23.93%
Administration-District	227,195	169,322	396,517	2,166,500	18.30%	69,086	22,473	6.01%
Engineering	284,892	115,611	400,503	1,596,550	25.09%	1,602	(24,863)	-5.85%
Facilities	1,050,312	344,161	1,394,472	6,598,000	21.13%	(84,144)	(84,437)	-5.71%
Operations	441,096	217,228	658,324	3,012,000	21.86%	(40,098)	(10,947)	-1.64%
Finance	218,887	83,918	302,804	1,289,750	23.48%	(3,719)	11,866	4.08%
Water Conservation	36,752	19,672	56,424	374,150	15.08%	2,379	1,514	2.76%
Human Resources	100,830	37,622	138,451	438,600	31.57%	(5,894)	(5,417)	-3.77%
Information Technology	200,809	46,808	247,617	956,050	25.90%	(21,980)	30,170	13.87%
Customer Care	244,381	94,761	339,141	1,347,700	25.16%	(2,728)	18,382	5.73%
Source of Supply-Purchased Water	307,424	3,578	311,002	1,905,000	16.33%	1,540	304,887	4985.89%
Plant Expenditures	116,728	533	117,261	212,000	55.31%	(63,462)	38,390	48.67%
GAC Filter Media Replacement	-	123,876	123,876	800,000	15.48%	123,876	123,876	
<b>Total Cash Operating Expenses</b>	<b>\$ 3,584,816</b>	<b>\$ 1,428,979</b>	<b>\$ 5,013,795</b>	<b>\$ 22,956,500</b>	<b>21.84%</b>	<b>\$ 11,845</b>	<b>\$ 517,211</b>	<b>10.32%</b>
<b>Non-Cash Operating Expenses:</b>								
Depreciation	\$ 881,594	\$ 439,346	\$ 1,320,940	\$ 5,050,000	26.16%	\$ (8,652)	\$ (23,783)	-1.77%
OPEB Accrual Expense	255,420	127,710	383,130	1,750,000	21.89%	-	-	
Bad Debts	7,220	10,049	17,269	50,000	34.54%	3,560	(51,472)	-74.88%
Service Costs Construction	(8,196)	1,436	(6,760)	100,000	-6.76%	(1,091)	(11,756)	-235.30%
Capitalized Construction	(100,378)	(22,234)	(122,612)	(600,000)	20.44%	54,415	3,023	-2.41%
<b>Total Non-Cash Operating Expenses</b>	<b>\$ 1,035,661</b>	<b>\$ 556,308</b>	<b>\$ 1,591,968</b>	<b>\$ 6,350,000</b>	<b>25.07%</b>	<b>\$ 48,232</b>	<b>\$ (83,987)</b>	<b>-5.28%</b>
<b>Non-Operating Expenses:</b>								
Interest on Long-Term Debt	\$ 444,555	\$ 1,513,402	\$ 1,957,957	\$ 2,648,000	73.94%	\$ 1,335,484	\$ 1,413,750	259.78%
Amortization of SWP	475,508	237,754	713,262	2,881,000	24.76%	40,859	122,578	20.75%
Change in Investments in PRWA	6,618	-	6,618	300,000	2.21%	-	6,582	
Water Conservation Programs	957	2,930	3,887	236,500	1.64%	(730)	(10,093)	-72.20%
<b>Total Non-Operating Expenses</b>	<b>\$ 927,639</b>	<b>\$ 1,754,086</b>	<b>\$ 2,681,725</b>	<b>\$ 6,065,500</b>	<b>44.21%</b>	<b>\$ 1,375,612</b>	<b>\$ 1,532,817</b>	<b>133.42%</b>
<b>Total Expenses</b>	<b>\$ 5,548,116</b>	<b>\$ 3,739,372</b>	<b>\$ 9,287,488</b>	<b>\$ 35,372,000</b>	<b>26.26%</b>	<b>\$ 1,435,689</b>	<b>\$ 1,966,040</b>	<b>26.85%</b>

**Palmdale Water District  
Operating Expense Analysis  
For the Three Months Ending 3/31/2019  
2018**

2018 to 2019 Comparison

	Thru February	March	Year-to-Date	Adjusted Budget	% of Budget
<b>Cash Operating Expenses:</b>					
Directors	\$ 17,361	\$ 11,933	\$ 29,294	\$ 140,500	20.85%
Administration-Services	282,223	124,570	406,793	1,957,200	20.78%
Administration-District	273,808	100,235	374,044	1,730,000	21.62%
Engineering	311,357	114,009	425,366	1,662,900	25.58%
Facilities	1,050,604	428,305	1,478,909	7,091,750	20.85%
Operations	411,944	257,326	669,270	3,032,007	22.07%
Finance	203,302	87,637	290,938	1,291,250	22.53%
Water Conservation	37,617	17,293	54,910	300,000	18.30%
Human Resources	100,352	43,516	143,868	636,850	22.59%
Information Technology	148,659	68,788	217,447	896,350	24.26%
Customer Care	223,271	97,488	320,759	1,312,700	24.44%
Source of Supply-Purchased Water	4,077	2,038	6,115	2,100,000	0.29%
Plant Expenditures	14,875	63,996	78,871	1,144,000	6.89%
GAC Filter Media Replacement	-	-	-	840,000	0.00%
<b>Total Cash Operating Expenses</b>	<b>\$ 3,079,451</b>	<b>\$ 1,417,134</b>	<b>\$ 4,496,585</b>	<b>\$ 24,135,507</b>	<b>18.63%</b>
<b>Non-Cash Operating Expenses:</b>					
Depreciation	\$ 896,725	\$ 447,998	\$ 1,344,723	\$ 6,000,000	22.41%
OPEB Accrual Expense	255,420	127,710	383,130	2,300,000	16.66%
Bad Debts	62,251	6,490	68,741	50,000	137.48%
Service Costs Construction	2,468	2,528	4,996	125,000	4.00%
Capitalized Construction	(48,985)	(76,649)	(125,635)	(600,000)	20.94%
<b>Total Non-Cash Operating Expenses</b>	<b>\$ 1,167,880</b>	<b>\$ 508,076</b>	<b>\$ 1,675,956</b>	<b>\$ 7,875,000</b>	<b>21.28%</b>
<b>Non-Operating Expenses:</b>					
Interest on Long-Term Debt	\$ 366,290	\$ 177,918	\$ 544,208	\$ 2,063,500	26.37%
Amortization of SWP	393,789	196,895	590,684	2,851,000	20.72%
Change in Investments in PRWA	36	-	36	300,000	
Water Conservation Programs	10,320	3,660	13,980	221,000	6.33%
<b>Total Non-Operating Expenses</b>	<b>\$ 770,435</b>	<b>\$ 378,473</b>	<b>\$ 1,148,908</b>	<b>\$ 5,435,500</b>	<b>21.14%</b>
<b>Total Expenses</b>	<b>\$ 5,017,766</b>	<b>\$ 2,303,683</b>	<b>\$ 7,321,448</b>	<b>\$ 37,446,007</b>	<b>19.55%</b>

### PERCENTAGE CHANGE



**Palmdale Water District**  
**2019 Directors Budget**  
For the Three Months Ending Sunday, March 31, 2019

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-01-4000-000 Directors Pay	\$ -	\$ -	\$ -	\$ -	
Employee Benefits					
1-01-4005-000 Payroll Taxes	643	5,500		4,857	11.68%
Subtotal (Benefits)	643	5,500	-	4,857	11.68%
Total Personnel Expenses	\$ 643	\$ 5,500	\$ -	\$ 4,857	11.68%
OPERATING EXPENSES:					
1-01-xxxx-007 Director Share - Alvarado, Robert	\$ 5,550	\$ 27,000		\$ 21,450	20.56%
1-01-xxxx-008 Director Share - Mac Laren, Kathy	4,376	27,000		22,624	16.21%
1-01-xxxx-010 Director Share - Dino, Vincent	3,851	27,000		23,149	14.26%
1-01-xxxx-011 Director Share - Henriquez, Marco	3,990	27,000		23,010	14.78%
1-01-xxxx-012 Director Share - Wilson, Don	4,868	27,000		22,132	18.03%
Subtotal Operating Expenses	22,636	135,000	-	22,132	16.77%
Total O & M Expenses	\$ 23,278	\$ 140,500	\$ -	\$ 26,989	16.57%

**Palmdale Water District**  
**2019 Administration Services Budget**  
For the Three Months Ending Sunday, March 31, 2019

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
<b>Personnel Budget:</b>					
1-02-4000-000 Salaries	\$ 321,154	\$ 1,350,000		\$ 1,028,846	23.79%
1-02-4000-100 Overtime	673	14,000		13,327	4.81%
Subtotal (Salaries)	\$ 321,827	\$ 1,364,000	\$ -	\$ 1,042,173	23.59%
<b>Employee Benefits</b>					
1-02-4005-000 Payroll Taxes	\$ 24,654	\$ 96,500		71,846	25.55%
1-02-4010-000 Health Insurance	55,455	194,000		138,545	28.58%
1-02-4015-000 PERS	26,039	120,000		93,961	21.70%
Subtotal (Benefits)	\$ 106,148	\$ 410,500	\$ -	\$ 304,352	25.86%
Total Personnel Expenses	\$ 427,975	\$ 1,774,500	\$ -	\$ 1,346,525	24.12%
<b>OPERATING EXPENSES:</b>					
1-02-4050-000 Staff Travel	\$ 4,078	\$ 14,000	\$ -	\$ 9,922	29.13%
1-02-4050-100 General Manager Travel	922	5,000		4,078	18.44%
1-02-4060-000 Staff Conferences & Seminars	990	6,000		5,010	16.50%
1-02-4060-100 General Manager Conferences & Seminars	1,649	4,000		2,351	41.23%
1-02-4130-000 Bank Charges	42,224	150,000		107,776	28.15%
1-02-4150-000 Accounting Services	-	25,000		25,000	0.00%
1-02-4175-000 Permits	75	17,500		17,425	0.43%
1-02-4180-000 Postage	1,962	25,000		23,038	7.85%
1-02-4190-100 Public Relations - Publications	8,261	30,000		21,739	27.54%
1-02-4190-700 Public Relations - General	524	25,000		24,476	2.10%
1-02-4190-720 Public Affairs - Equipment	52	2,500		2,448	2.08%
1-02-4190-730 Public Affairs -Conference/Seminar/Travel	1,551	2,500		949	62.04%
1-02-4190-750 Public Affairs - Membership	405	700		295	57.86%
1-02-4200-000 Advertising	51	4,000		3,949	1.28%
1-02-4205-000 Office Supplies	7,924	22,000		14,076	36.02%
1-02-4210-000 Office Furniture	5,482	5,000		(482)	109.64%
Subtotal Operating Expenses	\$ 76,149	\$ 338,200	\$ -	\$ 262,051	22.52%
Total Departmental Expenses	\$ 504,125	\$ 2,112,700	\$ -	\$ 1,608,575	23.86%

**Palmdale Water District**  
**2019 Administration District Wide Budget**  
For the Three Months Ending Sunday, March 31, 2019

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-02-5070-001 On-Call	\$ 17,272	\$ 105,000		\$ 87,728	16.45%
Subtotal (Salaries)	\$ 17,272	\$ 105,000	\$ -	\$ 87,728	16.45%
Employee Benefits					
1-02-5070-002 PERS-Unfunded Liability	\$ 157,764	\$ 699,000		541,236	22.57%
1-02-5070-003 Workers Compensation	-	375,000		375,000	0.00%
1-02-5070-004 Vacation Benefit Expense	37,361	25,000		(12,361)	149.45%
1-02-5070-005 Life Insurance	1,590	6,500		4,910	24.47%
Subtotal (Benefits)	\$ 196,716	\$ 1,105,500	\$ -	\$ 908,784	17.79%
Total Personnel Expenses	\$ 213,988	\$ 1,210,500	\$ -	\$ 996,513	17.68%
OPERATING EXPENSES:					
1-02-5070-006 Other Operating	\$ 1,145	\$ 25,000		23,855	4.58%
1-02-5070-007 Consultants	11,942	234,000		222,058	5.10%
1-02-5070-008 Insurance	60,393	280,000		219,607	21.57%
1-02-5070-009 Groundwater Adjudication - Legal	5,043	40,000		34,957	12.61%
1-02-5070-010 Legal Services	13,518	125,000		111,482	10.81%
1-02-5070-011 Memberships/Subscriptions	24,968	125,000		100,032	19.97%
1-02-5070-012 Elections	51,671	57,000		5,329	90.65%
1-02-5070-014 Groundwater Adjudication - Assessment	13,848	45,000		31,152	30.77%
Subtotal Operating Expenses	\$ 182,529	\$ 931,000	\$ -	\$ 748,471	19.61%
Total Departmental Expenses	\$ 396,517	\$ 2,141,500	\$ -	\$ 1,744,983	18.52%

**Palmdale Water District**  
**2019 Engineering Budget**  
For the Three Months Ending Sunday, March 31, 2019

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-03-4000-000 Salaries	\$ 274,448	\$ 1,092,500		\$ 818,052	25.12%
1-03-4000-100 Overtime	6,104	11,250		5,146	54.26%
Subtotal (Salaries)	\$ 280,552	\$ 1,103,750	\$ -	\$ 823,198	25.42%
Employee Benefits					
1-03-4005-000 Payroll Taxes	21,369	82,000		60,631	26.06%
1-03-4010-000 Health Insurance	74,157	211,000		136,843	35.15%
1-03-4015-000 PERS**	22,248	106,000		83,752	20.99%
Subtotal (Benefits)	\$ 117,775	\$ 399,000	\$ -	\$ 281,225	29.52%
Total Personnel Expenses	\$ 398,327	\$ 1,502,750	\$ -	\$ 1,104,423	26.51%
OPERATING EXPENSES:					
1-03-4050-000 Staff Travel	\$ 103	\$ 4,500		\$ 4,397	2.30%
1-03-4060-000 Staff Conferences & Seminars	650	4,800		4,150	13.54%
1-03-4060-001 Staff Training - Auto CAD Civil 3D	-	13,000		13,000	0.00%
1-03-4155-000 Contracted Services	-	20,000		20,000	0.00%
1-03-4165-000 Memberships/Subscriptions	495	2,500		2,005	19.78%
1-03-4250-000 General Materials & Supplies	928	10,500		9,572	8.84%
1-03-8100-100 Computer Software - Maint. & Support	-	31,000		31,000	0.00%
1-03-8100-200 Computer Software - SCADAWatch	-	7,500		7,500	0.00%
Subtotal Operating Expenses	\$ 2,176	\$ 93,800	\$ -	\$ 91,624	2.32%
Total Departmental Expenses	\$ 400,503	\$ 1,596,550	\$ -	\$ 1,196,047	25.09%

**Palmdale Water District**  
**2019 Facilities Budget**  
For the Three Months Ending Sunday, March 31, 2019

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
<b>Personnel Budget:</b>					
1-04-4000-000 Salaries	\$ 523,859	\$ 2,251,500		\$ 1,727,641	23.27%
1-04-4000-100 Overtime	37,600	115,000		77,400	32.70%
Subtotal (Salaries)	\$ 561,459	\$ 2,366,500	\$ -	\$ 1,805,041	23.73%
<b>Employee Benefits</b>					
1-04-4005-000 Payroll Taxes	44,001	181,000		136,999	24.31%
1-04-4010-000 Health Insurance	186,860	473,000		286,140	39.51%
1-04-4015-000 PERS	42,890	230,500		187,610	18.61%
Subtotal (Benefits)	\$ 273,752	\$ 884,500	\$ -	\$ 610,748	30.95%
Total Personnel Expenses	\$ 835,211	\$ 3,251,000	\$ -	\$ 2,415,789	25.69%
<b>OPERATING EXPENSES:</b>					
1-04-4050-000 Staff Travel	\$ 2,183	\$ 6,000		\$ 3,817	36.38%
1-04-4060-000 Staff Conferences & Seminars	1,500	15,000		13,500	10.00%
1-04-4155-000 Contracted Services	57,676	571,500		513,824	10.09%
1-04-4175-000 Permits-Dams	-	40,000		40,000	0.00%
1-04-4215-100 Natural Gas - Wells & Boosters	50,259	210,000		159,741	23.93%
1-04-4215-200 Natural Gas - Buildings	3,708	9,000		5,292	41.20%
1-04-4220-100 Electricity - Wells & Boosters	188,820	1,150,000		961,180	16.42%
1-04-4220-200 Electricity - Buildings	13,086	88,000		74,914	14.87%
1-04-4225-000 Maint. & Repair - Vehicles	7,808	32,500		24,692	24.03%
1-04-4230-100 Maint. & Rep. Office Building	2,567	25,000		22,433	10.27%
1-04-4235-110 Maint. & Rep. Equipment	1,924	12,000		10,076	16.04%
1-04-4235-400 Maint. & Rep. Operations - Wells	13,684	80,000		66,316	17.11%
1-04-4235-405 Maint. & Rep. Operations - Boosters	2,444	50,000		47,556	4.89%
1-04-4235-410 Maint. & Rep. Operations - Shop Bldgs	3,446	25,000		21,554	13.78%
1-04-4235-415 Maint. & Rep. Operations - Facilities	754	50,000		49,246	1.51%
1-04-4235-420 Maint. & Rep. Operations - Water Lines	46,117	300,000		253,883	15.37%
1-04-4235-425 Maint. & Rep. Operations - Littlerock Dam	-	15,000		15,000	0.00%
1-04-4235-430 Maint. & Rep. Operations - Palmdale Dam	670	-		(670)	#DIV/0!
1-04-4235-435 Maint. & Rep. Operations - Palmdale Canal	4,586	10,000		5,414	45.86%
1-04-4235-440 Maint. & Rep. Operations - Large Meters	4,818	25,000		20,182	19.27%
1-04-4235-445 Maint. & Rep. Operations - Telemetry	893	-		(893)	#DIV/0!
1-04-4235-450 Maint. & Rep. Operations - Hypo Generators	-	10,000		10,000	0.00%
1-04-4235-455 Maint. & Rep. Operations - Heavy Equipment	17,668	42,500		24,832	41.57%
1-04-4235-460 Maint. & Rep. Operations - Storage Reservoirs	199	5,000		4,801	3.98%
1-04-4235-461 Maint. & Rep. Operations - Air Vac	8,616	15,000		6,384	57.44%
1-04-4235-470 Maint. & Rep. Operations - Meters Exchanges	27,006	50,000		22,994	54.01%
1-04-4270-300 Telecommunication - Other	1,875	5,000		3,125	37.49%
1-04-4300-100 Testing - Regulatory Compliance	-	20,000		20,000	0.00%
1-04-4300-200 Testing - Large Meters	2,570	12,500		9,930	20.56%
1-04-4300-300 Testing - Edison Testing	-	15,000		15,000	0.00%
1-04-6000-000 Waste Disposal	3,996	20,000		16,004	19.98%
1-04-6100-100 Fuel and Lube - Vehicle	23,190	134,000		110,810	17.31%
1-04-6100-200 Fuel and Lube - Machinery	5,428	25,000		19,572	21.71%
1-04-6200-000 Uniforms	3,553	28,000		24,447	12.69%
1-04-6300-100 Supplies - General	12,974	55,000		42,026	23.59%
1-04-6300-200 Supplies - Hypo Generators	-	7,500		7,500	0.00%
1-04-6300-300 Supplies - Electrical	-	3,000		3,000	0.00%
1-04-6300-400 Supplies - Telemetry	166	5,000		4,834	3.32%
1-04-6300-800 Supplies - Construction Materials	7,589	35,000		27,411	21.68%
1-04-6400-000 Tools	5,081	45,000		39,919	11.29%
1-04-6450-000 Equipment	-	15,500		15,500	0.00%
1-04-7000-100 Leases -Equipment	11,474	15,000		3,526	76.50%
1-04-7000-100 Leases -Vehicles	20,932	70,000		49,068	29.90%
Subtotal Operating Expenses	\$ 559,262	\$ 3,347,000	\$ -	\$ 2,787,738	16.71%
Total Departmental Expenses	\$ 1,394,472	\$ 6,598,000	\$ -	\$ 5,203,528	21.13%

**Palmdale Water District**  
**2019 Operation Budget**  
For the Three Months Ending Sunday, March 31, 2019

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
<b>Personnel Budget:</b>					
1-05-4000-000 Salaries	\$ 233,474	\$ 1,006,500		\$ 773,026	23.20%
1-05-4000-100 Overtime	28,403	73,500		45,097	38.64%
Subtotal (Salaries)	\$ 261,877	\$ 1,080,000	\$ -	\$ 818,123	24.25%
<b>Employee Benefits</b>					
1-05-4005-000 Payroll Taxes	20,444	81,000		60,556	25.24%
1-05-4010-000 Health Insurance	48,538	179,000		130,462	27.12%
1-05-4015-000 PERS	18,998	102,000		83,002	18.63%
Subtotal (Benefits)	\$ 87,980	\$ 362,000	\$ -	\$ 274,020	24.30%
Total Personnel Expenses	\$ 349,857	\$ 1,442,000	\$ -	\$ 1,092,143	24.26%
<b>OPERATING EXPENSES:</b>					
1-05-4050-000 Staff Travel	\$ 108	\$ 3,000		\$ 2,892	3.62%
1-05-4060-000 Staff Conferences & Seminars	-	3,000		3,000	0.00%
1-05-4155-000 Contracted Services	-	5,000		5,000	0.00%
1-05-4175-000 Permits	8,825	97,000		88,175	9.10%
1-05-4215-200 Natural Gas - WTP	1,967	68,000		66,033	2.89%
1-05-4220-200 Electricity - WTP	602	3,000		2,398	20.06%
1-05-4230-110 Maint. & Rep. - Office Equipment	78,654	200,000		121,346	39.33%
1-05-4235-110 Maint. & Rep. Operations - Equipment	-	5,000		5,000	0.00%
1-05-4235-410 Maint. & Rep. Operations - Shop Bldgs	1,659	20,000		18,341	8.29%
1-05-4235-415 Maint. & Rep. Operations - Facilities	2,985	6,000		3,015	49.75%
1-05-4235-450 Maint. & Rep. Operations - Hypo Generator	9,659	70,000		60,341	13.80%
1-05-4235-500 Maint. & Rep. Operations - Wind Turbine	2,790	10,000		7,210	27.90%
1-05-4236-000 Palmdale Lake Management	25,000	100,000		75,000	25.00%
1-05-6000-000 Waste Disposal	876	20,000		19,124	4.38%
1-05-6200-000 Uniforms	2,135	16,000		13,865	13.35%
1-05-6300-100 Supplies - General	1,630	15,000		13,370	10.87%
1-05-6300-600 Supplies - Lab	16,412	60,000		43,588	27.35%
1-05-6300-700 Outside Lab Work	19,773	100,000		80,228	19.77%
1-05-6400-000 Tools	1,092	6,000		4,908	18.20%
1-05-6500-000 Chemicals	127,881	760,000		632,119	16.83%
1-05-7000-100 Leases -Equipment	6,419	3,000		(3,419)	213.96%
Subtotal Operating Expenses	\$ 308,467	\$ 1,570,000	\$ -	\$ 1,261,533	19.65%
Total Departmental Expenses	\$ 658,324	\$ 3,012,000	\$ -	\$ 2,353,676	21.86%

**Palmdale Water District**  
**2019 Finance Budget**  
For the Three Months Ending Sunday, March 31, 2019

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
<b>Personnel Budget:</b>					
1-06-4000-000 Salaries	\$ 164,086	\$ 711,750		\$ 547,664	23.05%
1-06-4000-100 Overtime	330	3,000		2,670	10.98%
Subtotal (Salaries)	\$ 164,416	\$ 714,750	\$ -	\$ 550,334	23.00%
<b>Employee Benefits</b>					
1-06-4005-000 Payroll Taxes	12,375	55,000		42,625	22.50%
1-06-4010-000 Health Insurance	35,464	101,250		65,786	35.03%
1-06-4015-000 PERS	13,897	72,500		58,603	19.17%
Subtotal (Benefits)	\$ 61,735	\$ 228,750	\$ -	\$ 167,015	26.99%
Total Personnel Expenses	\$ 226,151	\$ 943,500	\$ -	\$ 717,349	23.97%
<b>OPERATING EXPENSES:</b>					
1-06-4050-000 Staff Travel	\$ -	\$ 2,000		\$ 2,000	0.00%
1-06-4060-000 Staff Conferences & Seminars	0.00	1,500.00		1,500	0.00%
1-06-4155-000 Contracted Services	-	12,250		12,250	0.00%
1-06-4155-100 Contracted Services - Infosend	60,785	270,000		209,215	22.51%
1-06-4165-000 Memberships/Subscriptions	220	500		280	44.00%
1-06-4230-110 Maintenance & Repair - Office Equipment	-	500		500	0.00%
1-06-4250-000 General Material & Supplies	-	3,000		3,000	0.00%
1-06-4260-000 Business Forms	-	4,000		4,000	0.00%
1-06-4270-100 Telecommunication - Office	8,542	25,000		16,458	34.17%
1-06-4270-200 Telecommunication - Cellular Stipend	6,480	24,500		18,020	26.45%
1-06-7000-100 Leases - Equipment	625	3,000		2,375	20.84%
Subtotal Operating Expenses	\$ 76,653	\$ 346,250	\$ -	\$ 269,597	22.14%
Total Departmental Expenses	\$ 302,804	\$ 1,289,750	\$ -	\$ 986,946	23.48%

**Palmdale Water District**  
**2019 Water Conservation Budget**  
For the Three Months Ending Sunday, March 31, 2019

YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
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Personnel Budget:

1-07-4000-000 Salaries	\$ 36,062	\$ 156,750	\$ 120,688	23.01%
1-07-4000-100 Overtime	179	3,000	2,821	5.98%
Subtotal (Salaries)	\$ 36,242	\$ 159,750	\$ 123,508	22.69%

Employee Benefits

1-07-4005-000 Payroll Taxes	2,808	12,500	9,692	22.47%
1-07-4010-000 Health Insurance	10,986	40,400	29,414	27.19%
1-07-4015-000 PERS	3,393	16,000	12,607	21.21%
Subtotal (Benefits)	\$ 17,187	\$ 68,900	\$ -	24.95%

Total Personnel Expenses

\$ 53,429	\$ 228,650	\$ -	\$ 172,400	23.37%
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OPERATING EXPENSES:

1-07-4050-000 Staff Travel	\$ 1,095	\$ 2,500	\$ 1,405	43.78%
1-07-4060-000 Staff Conferences & Seminar	750	3,000	2,250	25.00%
1-07-4190-300 Public Relations - Landscape Workshop/Training	39	5,000	4,961	0.78%
1-07-4190-400 Public Relations - Contests	-	3,000	3,000	0.00%
1-07-4190-500 Public Relations - Education Programs	60	120,000	119,940	0.05%
1-07-4190-900 Public Relations - Other	14	5,000	4,986	0.27%
1-07-6300-100 Supplies - Misc.	1,038	7,000	5,962	14.82%
Subtotal Operating Expenses	\$ 2,995	\$ 145,500	\$ -	2.06%

Total Departmental Expenses

\$ 56,424	\$ 374,150	\$ -	\$ 314,906	15.08%
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**Palmdale Water District**  
**2019 Human Resources Budget**  
For the Three Months Ending Sunday, March 31, 2019

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
<b>Personnel Budget:</b>					
1-08-4000-000 Salaries	\$ 57,295	\$ 222,750		\$ 165,455	25.72%
1-08-4000-100 Salaries - Overtime	-	1,000		1,000	0.00%
Subtotal (Salaries)	\$ 57,295	\$ 222,750	\$ -	\$ 165,455	25.72%
<b>Employee Benefits</b>					
1-08-4005-000 Payroll Taxes	4,532	17,000		12,468	26.66%
1-08-4010-000 Health Insurance	11,870	31,750		19,880	37.39%
1-08-4015-000 PERS	4,038	18,000		13,962	22.43%
Subtotal (Benefits)	\$ 20,441	\$ 66,750	\$ -	\$ 46,309	30.62%
Total Personnel Expenses	\$ 77,736	\$ 289,500	\$ -	\$ 211,764	26.85%
<b>OPERATING EXPENSES:</b>					
1-08-4050-000 Staff Travel	\$ -	\$ 1,500		\$ 1,500	0.00%
1-08-4060-000 Staff Conferences & Seminars	749	1,500		751	49.93%
1-08-4070-000 Employee Expense	35,064	50,000		14,936	70.13%
1-08-4090-000 Temporary Staffing	9,969	-		(9,969)	
1-08-4095-000 Employee Recruitment	422	3,000		2,578	14.06%
1-08-4100-000 Employee Retention	2,446	5,000		2,554	48.92%
1-08-4105-000 Employee Relations	-	3,500		3,500	0.00%
1-08-4120-100 Training-Safety	280	35,000		34,720	0.80%
1-08-4120-200 Training-Speciality	2,300	15,000		12,700	15.33%
1-08-4121-000 Safety Program	-	1,000		1,000	0.00%
1-08-4165-000 Membership/Subscriptions	991	1,600		609	61.95%
1-08-4165-100 HR/Safety Publications	-	1,000		1,000	0.00%
1-08-6300-500 Supplies - Safety	8,493	30,000		21,507	28.31%
Subtotal Operating Expenses	\$ 60,715	\$ 148,100	\$ -	\$ 87,385	41.00%
Total Departmental Expenses	\$ 138,451	\$ 437,600	\$ -	\$ 299,149	31.64%

**Palmdale Water District**  
**2019 Information Technology Budget**  
For the Three Months Ending Sunday, March 31, 2019

YTD ACTUAL	ORIGINAL BUDGET	ADJUSTMENTS	ADJUSTED BUDGET	PERCENT
2019	2019	2019	REMAINING	USED

Personnel Budget:

1-09-4000-000 Salaries	\$ 50,200	\$ 213,500	\$ 163,300	23.51%
1-09-4000-100 Overtime	26	3,000	2,974	0.86%
Subtotal (Salaries)	\$ 50,226	\$ 216,500	\$ 166,274	23.20%

Employee Benefits

1-09-4005-000 Payroll Taxes	3,832	17,000	13,168	22.54%
1-09-4010-000 Health Insurance	8,202	24,750	16,548	33.14%
1-09-4015-000 PERS	4,209	21,750	17,541	19.35%
Subtotal (Benefits)	\$ 16,242	\$ 63,500	\$ -	25.58%

Total Personnel Expenses

\$ 66,468	\$ 280,000	\$ -	\$ 210,558	23.74%
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OPERATING EXPENSES:

1-09-4050-000 Staff Travel	\$ 103	\$ 3,000	\$ 2,897	3.45%
1-09-4060-000 Staff Conferences & Seminars	650	10,000	9,350	6.50%
1-09-4155-000 Contracted Services	90,361	200,850	110,489	44.99%
1-09-4165-000 Memberships/Subscriptions	200	2,500	2,300	8.00%
1-09-4270-000 Telecommunications	24,620	99,500	74,880	24.74%
1-09-7000-100 Leases - Equipment	13,146			
1-09-8000-100 Computer Equipment - Computers	13,765	45,000	31,235	30.59%
1-09-8000-200 Computer Equipment - Laptops	3,053	45,000	41,947	6.78%
1-09-8000-300 Computer Equipment - Monitors	-	2,000	2,000	0.00%
1-09-8000-500 Computer Equipment - Toner Cartridges	72	3,000	2,928	2.41%
1-09-8000-550 Computer Equipment - Telephony	-	3,000	3,000	0.00%
1-09-8000-600 Computer Equipment - Other	1,039	25,000	23,961	4.16%
1-09-8000-650 Computer Equipment - Warranty & Support	3,420	15,000	11,580	22.80%
1-09-8100-100 Computer Software - Maint. and Support	10,269	145,200	134,931	7.07%
1-09-8100-150 Computer Software - Dynamics GP Support	19,122	55,000	35,878	34.77%
1-09-8100-200 Computer Software - Software and Upgrades	1,327	20,000	18,673	6.64%
Subtotal Operating Expenses	\$ 181,149	\$ 674,050	\$ -	26.87%

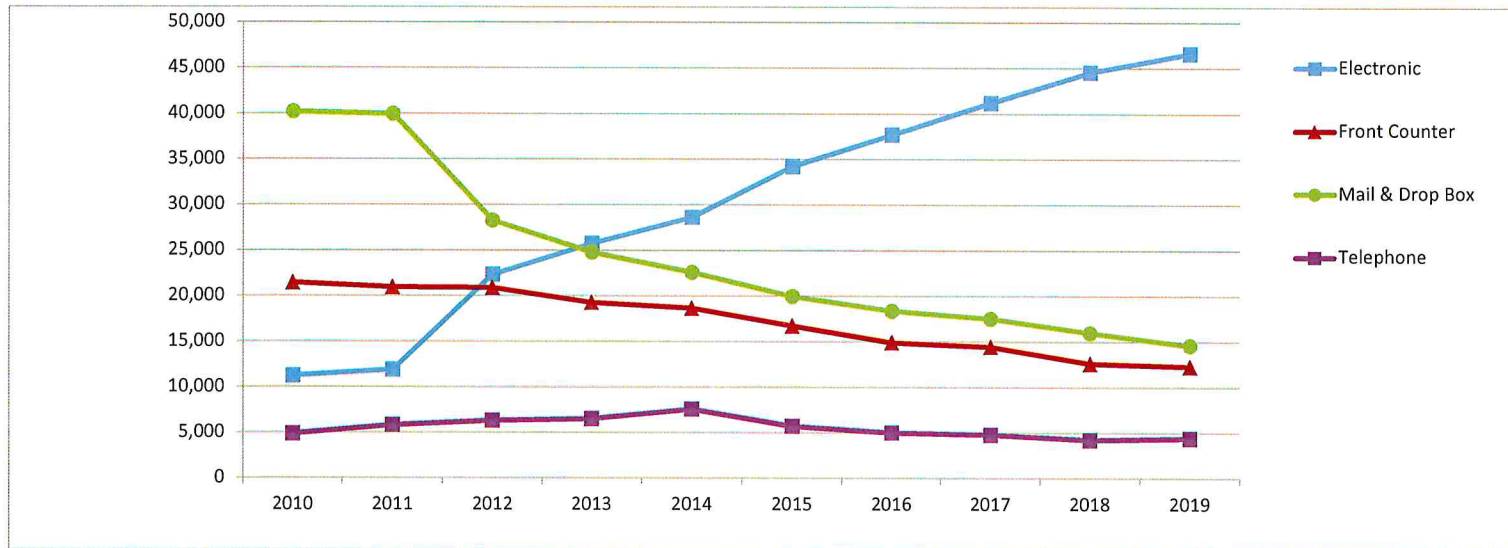
Total Departmental Expenses

\$ 247,617	\$ 954,050	\$ -	\$ 716,605	25.95%
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**Palmdale Water District**  
**2019 Customer Care Budget**  
For the One Month Ending Wednesday, January 31, 2018

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
<b>Personnel Budget:</b>					
1-10-4000-000 Salaries	\$ 211,271	\$ 897,000		\$ 685,729	23.55%
1-10-4000-100 Overtime	438	7,500		7,062	5.84%
Subtotal (Salaries)	\$ 211,709	\$ 904,500	\$ -	\$ 692,791	23.41%
<b>Employee Benefits</b>					
1-10-4005-000 Payroll Taxes	16,808	68,500		51,692	24.54%
1-10-4010-000 Health Insurance	84,370	181,500		97,130	46.49%
1-10-4015-000 PERS	18,604	121,500		102,896	15.31%
Subtotal (Benefits)	\$ 119,783	\$ 371,500	\$ -	\$ 251,717	32.24%
Total Personnel Expenses	\$ 331,492	\$ 1,276,000	\$ -	\$ 944,508	25.98%
<b>OPERATING EXPENSES:</b>					
1-10-4050-000 Staff Travel	\$ 469	\$ 2,000		\$ 1,532	23.43%
1-10-4060-000 Staff Conferences & Seminars	827	3,000		2,173	27.57%
1-10-4155-000 Contracted Services	5,273	22,000		16,727	23.97%
1-10-4230-110 Maintenance & Repair-Office Equipment	-	200		200	0.00%
1-10-4250-000 General Material & Supplies	209	7,000		6,791	2.99%
1-10-4260-000 Business Forms	871	2,500		1,629	34.85%
Subtotal Operating Expenses	\$ 7,649	\$ 36,700	\$ -	\$ 29,051	20.84%
Total Departmental Expenses	\$ 339,141	\$ 1,312,700	\$ -	\$ 973,559	25.84%

## Payment Transactions By Types Jan - Mar



Payment Type	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Electronic	11,193	11,846	22,316	25,723	28,609	34,179	37,667	41,158	44,521	46,592
Front Counter	21,475	20,963	20,898	19,289	18,674	16,740	14,930	14,475	12,632	12,295
Mail & Drop Box	40,178	39,923	28,253	24,752	22,542	19,909	18,323	17,485	15,923	14,539
Telephone	4,878	5,847	6,341	6,515	7,596	5,738	5,020	4,801	4,249	4,401
<b>Total</b>	<b>77,722</b>	<b>78,579</b>	<b>77,808</b>	<b>76,279</b>	<b>77,421</b>	<b>76,566</b>	<b>75,940</b>	<b>77,919</b>	<b>77,325</b>	<b>77,827</b>

Electronic Payments Breakout	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
META - ACH Pymt	1,666	2,322	1,853	1,844	902	775	397	421	418	437
WES - ACH Pymt	0	227	220	232	241	241	253	267	262	229
INF - Website Pymts	9,527	9,297	15,345	17,138	18,809	19,151	20,405	22,099	23,778	25,636
IVR - Automated Pay ##	0	0	0	0	453	5,224	6,933	8,052	8,880	9,534
KIOSK - Automated Pay \$\$	0	0	0	0	0	0	210	283	866	413
PNM - Automated Pay %%	0	0	0	0	0	0	0	598	972	1,167
VAN - ACH Pymt &&	0	0	4,898	6,509	8,204	8,788	9,469	9,438	9,345	9,176
<b>Total</b>	<b>11,193</b>	<b>11,846</b>	<b>22,316</b>	<b>25,723</b>	<b>28,609</b>	<b>34,179</b>	<b>37,667</b>	<b>41,158</b>	<b>44,521</b>	<b>46,592</b>

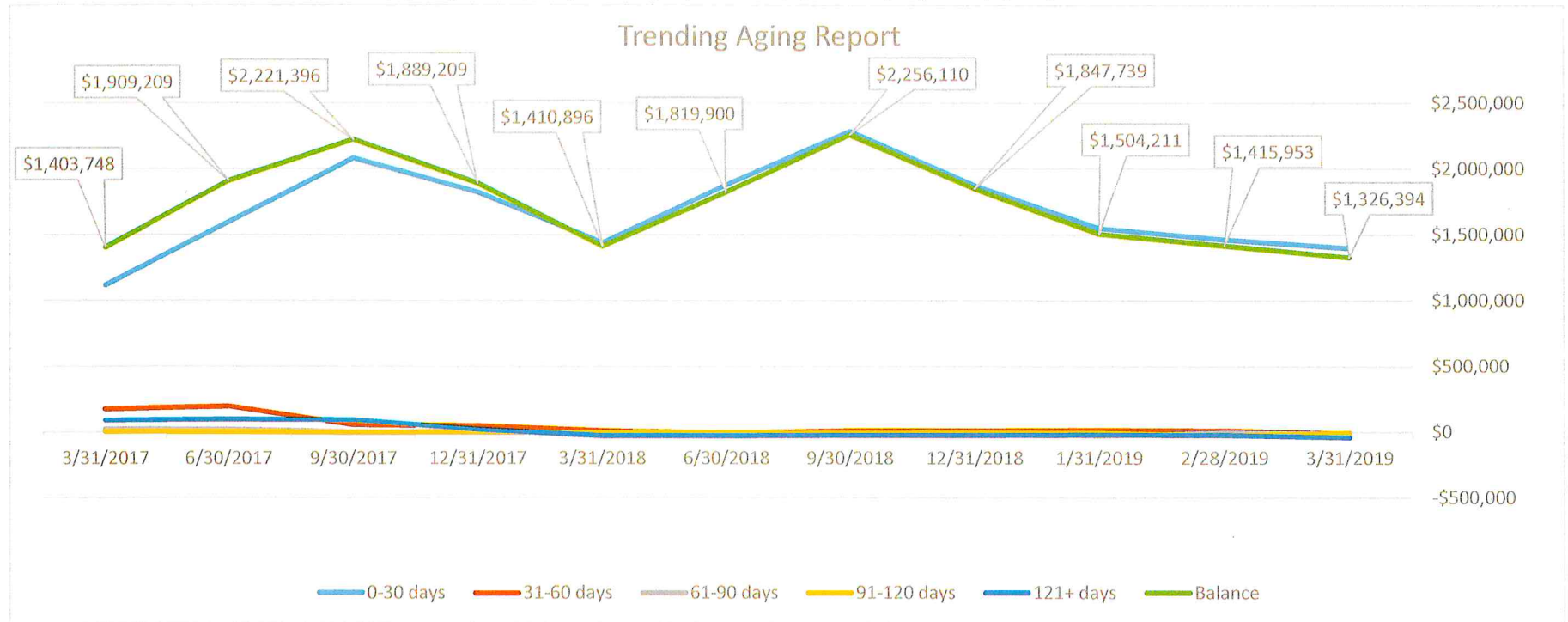
##- IVR service started March 13, 2014

\$\$ - Kiosk service started July 1, 2015

%% - PNM - Pay Near Me Payment service started June 9, 2016

&& - Vanco ACH service started Sept 2011

	0-30 days	31-60 days	61-90 days	91-120 days	121+ days	Balance
3/31/2019	\$1,396,553	-\$10,972	-\$11,317	-\$5,758	-\$42,112	\$1,326,394
2/28/2019	\$1,460,550	\$10,584	-\$5,874	-\$25,758	-\$23,548	\$1,415,953
1/31/2019	\$1,546,076	\$14,600	-\$27,198	-\$5,973	-\$23,295	\$1,504,211
12/31/2018	\$1,871,921	\$11,096	-\$5,439	-\$3,721	-\$26,118	\$1,847,739
9/30/2018	\$2,282,443	\$10,683	-\$5,391	-\$5,897	-\$25,729	\$2,256,110
6/30/2018	\$1,875,467	-\$9,241	-\$11,326	-\$4,097	-\$31,338	\$1,819,900
3/31/2018	\$1,437,029	\$11,627	-\$5,872	-\$2,367	-\$29,520	\$1,410,896
12/31/2017	\$1,821,145	\$48,908	\$3,517	-\$765	\$16,405	\$1,889,209
9/30/2017	\$2,079,393	\$55,984	-\$169	-\$4,034	\$90,222	\$2,221,396
6/30/2017	\$1,594,748	\$197,398	\$19,539	\$3,049	\$94,475	\$1,909,209
3/31/2017	\$1,114,316	\$175,349	\$20,974	\$5,291	\$87,819	\$1,403,748



Billing Statistics

Billing Statistics										Based on Shut Notice
	Bills (A)	LF Notice (B)	Shut Notice ( C )	Off & Lock (D)	Based on Bills Issued			Based on Late Notices		
					B / A	C / A	D /A	C / B	D / B	
Jan-18	26,582	6,358	2,262	427	23.9%	8.5%	1.6%	35.6%	6.7%	18.88%
Feb-18	26,586	5,945	2,324	394	22.4%	8.7%	1.5%	39.1%	6.6%	16.95%
Mar-18	26,584	5,419	2,148	444	20.4%	8.1%	1.7%	39.6%	8.2%	20.67%
Apr-18	26,593	5,896	2,250	408	22.2%	8.5%	1.5%	38.2%	6.9%	18.13%
May-18	26,588	5,713	2,118	387	21.5%	8.0%	1.5%	37.1%	6.8%	18.27%
Jun-18	26,599	5,996	2,283	439	22.5%	8.6%	1.7%	38.1%	7.3%	19.23%
Jul-18	26,619	6,047	2,316	371	22.7%	8.7%	1.4%	38.3%	6.1%	16.02%
Aug-18	26,628	6,052	2,338	381	22.7%	8.8%	1.4%	38.6%	6.3%	16.30%
Sep-18	26,628	6,272	2,518	419	23.6%	9.5%	1.6%	40.1%	6.7%	16.64%
Oct-18	26,621	6,197	2,429	345	23.3%	9.1%	1.3%	39.2%	5.6%	14.20%
Nov-18	26,632	5,769	2,094	316	21.7%	7.9%	1.2%	36.3%	5.5%	15.09%
Dec-18	26,632	6,485	2,401	423	24.4%	9.0%	1.6%	37.0%	6.5%	17.62%
Jan-19	26,627	5,834	1,989	378	21.9%	7.5%	1.4%	34.1%	6.5%	19.00%

**AGENDA ITEM NO. 8.1.c**

Budget Year	Project	Project Title	Project Type	Estimated Expense	Contractor	Approved Contract Amount	Board / Manager Approval	Payments Approved to Date	Contract Balance	Through Dec. 2018	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2019 Total	2020 Carryover
2017	12-400	PRGRRP - Construction of Monitoring Wells / Test Basin	Water Supply		Environmental Const.	427,490	04/26/2017	232,192	195,298	232,192	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	12-400	PRGRRP - Construction of Monitoring Wells / Test Basin - Auxiliary Items	Water Supply		Various Vendors			128,382	-	74,342	-	-	54,040	-	-	-	-	-	-	-	-	-	-	54,040
2017	15-611	WM Replacement - Camares & Avenue S14 (Spec 1502)	Replacement Cap.	110,000				10,584	-	10,584	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	15-614	WTP - Drainage Improvements	New Capital	80,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	16-411	6MG Clearwell - Piping Replacement	Replacement Cap.					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	16-605	WTP - Additional Brine Tank/Salt Silo	New Capital	90,000				78,686	-	59,389	14,293	4,664	340	-	-	-	-	-	-	-	-	-	-	19,297
2017	16-611	CL2 Monitoring @ Well Sites	Regulatory	110,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	17-613	Avenue T8 Booster #2 - Emergency Repair	Replacement Cap.		Best Drilling & Pump, Inc.			36,540	-	36,540	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	12-611	WM Replacement - Avenue P8/20th	Replacement Cap.	410,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	15-613	WM Replacement - Avenue V5 (Spec 1504)	Replacement Cap.	45,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	16-602	WM Replacement - Avenue P & 25th ST (Spec 1601)	Replacement Cap.	152,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	17-602	WM Replacement - 13th ST E/Avenue R (Spec 1703)	Replacement Cap.	170,000				43,657	-	26,422	6,150	11,085	-	-	-	-	-	-	-	-	-	-	-	17,235
2018	17-608	Replace PRV - Avenue S14/Camares	Replacement Equip.					492	-	492	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	18-408	Water Meter Replacement Program (Qty. 3,400)	Replacement Cap.	550,000				499,132	-	487,830	11,302	-	-	-	-	-	-	-	-	-	-	-	-	11,302
2018	18-410	PRV Replacement - 40th ST E (Bypass)	General Project					9,165	-	9,165	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	18-601	6MG Clearwell - Curtain Repairs	General Project	94,000	Garrett Paint & Sndblisting			85,169	-	85,169	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	18-603	Well 29 - Rehabilitation	Replacement Cap.	65,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	18-605	Well 14 - Rehabilitation	Replacement Cap.					15,962	-	15,962	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	18-606	45th ST Tank Site - Altitude Valve Replacement	Replacement Cap.	70,000				72,141	-	72,141	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	18-609	WTP Replacement Sodium Hypochlorite Unit	Replacement Cap.	68,000	DeNora Water Tech			68,290	-	68,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	18-611	WTP - MPS6120-ZETASIZER Water Testing Equipment	New Equipment					72,862	-	72,862	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	18-613	WTP - Ferric Chloride Tank	General Project					10,944	-	8,636	2,308	-	-	-	-	-	-	-	-	-	-	-	-	2,308
2019	18-414	Well # 25 - Emergency Rehabilitation	General Project					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	19-404	2019 Meter Exchange Project	General Project	750,000				507,176	-	-	-	-	507,176	-	-	-	-	-	-	-	-	-	-	507,176
2018		45th ST - Booster #3	Replacement Cap.	23,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Well 3 - Booster	Replacement Cap.	15,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Well 14 - Booster	Replacement Cap.	8,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Ave. P-12, Division, 2nd, 3rd, Stanridge Water Main Repl.	Replacement Cap.	750,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Sierra Hwy. Tie-In and Abandonment	Replacement Cap.	15,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Ave. Q-14 and 17th Street East Water Main Replacement	Replacement Cap.	45,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Ave. Q-10 and 12th Street East Water Main Replacement	Replacement Cap.	15,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Protective Coatings on WTP Structures	Replacement Cap.	100,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		WTP Infrastructure and Process/Equipment Repairs	Replacement Cap.	75,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		PRV Replacements 37th St; 40th St	Replacement Equip.	26,667				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Altitude Valve - 25th St East (Body Only)	Replacement Equip.	22,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Littlerock - Insertion Mag Meter	Replacement Equip.	32,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		T-8 Booster Station Pump Skids	Replacement Equip.	35,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Intellispark @ Well 11 & 15	Replacement Equip.	13,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018-2020		Replacement of Structural Support Beams - WTP Sed. Basins	Replacement Cap.	300,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019		Ancillary costs related to all project over and above the main contractor			Various Vendors			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Sub-Totals:	4,128,667		427,490		1,871,374	195,298	1,260,016	34,053	15,749	561,556	-	-	-	-	-	-	-	-	-	-	611,358



Updated: April 17, 2019

Project	Project #	Description	Bond Allocation	Contractual Commitment	Payout to Date	Remaining Contract	Uncommitted Bond \$
LGCS-ASI	04-501	Littlerock Dam - Grade Control Structure (Construction)	\$ 8,160,257	\$ 9,500,808	\$ 3,559,884	\$ 5,940,924	\$ (1,340,551)
LGCS-ASP	04-501	Littlerock Dam - Grade Control Structure (Monitoring)		1,238,287	438,636	799,651	(1,238,287)
WTP		Water Treatment Plant Improvements	2,375,000		-	-	
6MG		6 M.G. Reservoir Renovations	1,050,000		-	-	
WMR		Various W.M. Replacements	1,789,612		-	-	
PWD		Design, Engineering and Other Preconstruction Costs	173,000		-	-	
WRB		Bond Issuance Costs	226,303		226,303	-	
ISS		Issuance Funds			(12,092)		
Interest Earned through October 31					(169,071)		
Totals:			\$ 13,774,172	\$ 10,739,095	\$ 4,043,660	\$ 6,740,575	\$ (2,578,838)
2018A Water Revenue Bonds - Unallocated Funds:				\$ 3,035,077			
2018A Water Revenue Bonds - Remaining Funds to payout:					\$ 9,730,512		

[illegible]

**MINUTES OF MEETING OF THE FINANCE COMMITTEE OF THE PALMDALE WATER DISTRICT, FEBRUARY 7, 2019:**

*A meeting of the Finance Committee of the Palmdale Water District was held Thursday, February 7, 2019, at 2029 East Avenue Q, Palmdale, California, in the Board Room of the District office. Chair Henriquez called the meeting to order at 4:30 p.m.*

**1) Roll Call.**

**Attendance:**

Finance Committee:  
Marco Henriquez, Chair  
Robert Alvarado, Committee  
Member

**Others Present:**

Dennis LaMoreaux, General Manager  
Adam Ly, Assistant General Manager  
Mike Williams, Finance Manager  
Judy Shay, Public Affairs Director  
Bob Egan, Financial Advisor  
Dennis Hoffmeyer, Accounting Supervisor  
Dawn Deans, Executive Assistant  
0 members of the public

**2) Adoption of Agenda.**

It was moved by Committee Member Alvarado, seconded by Chair Henriquez, and unanimously carried by all members of the Committee present at the meeting to adopt the agenda, as written.

**3) Public Comments on Non-Agenda Items.**

There were no public comments on non-agenda items.

**4) Action Items:**

**4.1) Consideration and Possible Action on Approval of Minutes of Meeting Held December 6, 2018.**

It was moved by Committee Member Alvarado, seconded by Chair Henriquez, and unanimously carried by all members of the Committee present at the meeting to approve the minutes of the Finance Committee meeting held December 6, 2018.

**4.2) Discussion and Overview of Cash Flow Statement and Current Cash Balances as of December 2018. (Financial Advisor Egan)**

Financial Advisor Egan provided an overview of the quarterly Investment Funds Report through December 31, 2018, including the decrease in cash, increase in investments due to capital improvement funds received, assessments and interest, the Butte payment, and the withdrawal from the rate stabilization account and then reviewed the cash flow statement, including assessments and Department of Water Resources refunds and projected versus actual budget numbers for December 2018, followed by discussion of increased interest rates received on investments and year-end cash.

**4.3) Discussion and Overview of Financial Statements, Revenue, and Expense and Departmental Budget Reports for December 2018. (Finance Manager Williams)**

Finance Manager Williams reviewed in detail 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 December 2018 and stated that most departments are operating at or below the targeted expenditure percentage of 100% followed by discussion of the District's participation in non-budgeted projects, backpay, chemical costs, temporary labor, medical costs, GAC costs, interest income, and the effect of heavy rains on water sales.

**4.4) Discussion and Overview of Committed Contracts Issued. (Finance Manager Williams)**

Finance Manager Williams provided an overview of the updated Contractual Commitments and Needs for 2018 Report for new and replacement capital projects, consulting and engineering support projects, new and replacement equipment, water quality fee funded projects, committed and projected capital expenditures, and available funding sources.

**4.6) Consideration and Possible Action on Revisions to the District's Capitalization Policy. (Finance Manager Williams)**

Finance Manager Williams provided an overview of staff's recommendation to revise the District's Capitalization Policy, and after a brief discussion of the policy, it was moved by Committee Member Alvarado, seconded by Chair Henriquez, and unanimously carried by all members of the Committee present at the meeting that the Committee concurs with staff's recommendation to revise the District's Capitalization

Policy and that this policy be presented to the full Board for consideration at the February 25, 2019 Regular Board Meeting.

**5) Information Items.**

**5.1) Status of Debt Service Coverage. (Financial Advisor Egan)**

Financial Advisor Egan stated that the Debt Service Coverage for the period of January 2018 through December 2018 is 1.10 and meets the required Debt Service Coverage followed by discussion of unanticipated expenses, of withdrawals from and repayments to the Rate Stabilization Fund, new debt, annual sediment removal expenses, and ensuring adequate rate adjustments are adopted to continue to meet the Debt Service Coverage.

**5.2) Status on Request for Proposals for 2019 Water Rate Study. (Finance Manager Williams)**

Finance Manager Williams provided a brief overview of the Request for Proposals for the 2019 Water Rate Study and the timeline for presentation of a new five-year water rate plan for Board consideration followed by discussion of adoption of the five-year water rate plan.

**5.3) Other.**

Finance Manager Williams provided an overview of payment types through December 2018 indicating a steady increase in electronic payments and a decline in front counter and U.S. mail and then reviewed collection statistics and accounts receivable.

General Manager LaMoreaux then stated that AB 998 has been signed and that this bill places new rules and restrictions on the disconnection of water service.

Finance Manager Williams then provided an update on water revenue bond payments and stated that the auditor will begin the District's 2018 audit on March 18, 2018.

There were no further information items.

**6) Board Members' Requests for Future Agenda Items.**

There were no requests for future agenda items.

Chair Henriquez then stated that he will be stepping down from his position as a Director as of March 15, 2019 and thanked everyone for their assistance during his time on the Board and as Chair of the Finance Committee.

It was then determined that the next Finance Committee meeting will be scheduled after a new Board Treasurer is appointed.

Financial Consultant Egan then thanked Director Henriquez for his commitment and service to the District and wishes Director Henriquez the best in his future endeavors.

**7) Adjournment.**

There being no further business to come before the Finance Committee, the meeting was adjourned at 5:33 p.m.

A handwritten signature in blue ink, appearing to read "Robert Almeda", written over a horizontal line.

Chair