



PALMDALE WATER DISTRICT

A CENTURY OF SERVICE

BOARD OF DIRECTORS

ROBERT E. ALVARADO
Division 1

DON WILSON
Division 2

GLORIA DIZMANG
Division 3

KATHY MAC LAREN
Division 4

VINCENT DINO
Division 5

DENNIS D. LaMOREAUX
General Manager

ALESHIRE & WYNDER LLP
Attorneys

November 6, 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 TUESDAY, NOVEMBER 12, 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) California Special Districts Association (CSDA) Special District Leadership Foundation presentation of District of Distinction and Certificate of Transparency. (Chris Palmer, CSDA Public Affairs Field Coordinator/Public Affairs Specialist Gallegos)
- 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 October 28, 2019.
 - 6.2) Payment of bills for November 12, 2019.
 - 6.3) Reject claim received from Richard Olivares and refer to Joint Powers Insurance Authority. (No Budget Impact – Finance Manager Williams)
- 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 Resolution No. 19-16 being a Resolution of the Board of Directors of the Palmdale Water District Authorizing the Purchase of Tax Defaulted Properties. (\$24,919.00 – Budgeted (2020) – Budget Item No. 1-02-5070-006 – Engineering/Grant Manager Rogers)
 - 7.2) 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 September 2019. (Financial Advisor Egan/Financial Health & Stability Committee)
 - b) Status report on Financial Statements, Revenue, and Expense and Departmental Budget Reports for September 2019. (Finance Manager Williams/Financial Health & Stability Committee)
 - c) Status report on committed contracts issued. (Finance Manager Williams/Financial Health & Stability Committee)
 - d) Other financial items. (Finance Manager Williams/Financial Health & Stability Committee)
 - 8.2) Reports of Directors:
 - a) Meetings; Standing Committee/Assignment Reports; General Report.

- 8.3) Report of General Manager.
- 8.4) Report of General Counsel.
- 9) Board members' requests for future agenda items.
- 10) Adjournment.

A handwritten signature in dark ink, reading "Dennis D. LaMoreaux". The signature is written in a cursive, flowing style.

DENNIS D. LaMOREAUX,
General Manager

DDL/dd



September 3, 2019

Dennis LaMoreaux, SDA
Palmdale Water District
2029 E. Avenue Q
Palmdale, CA 93550

RE: District Transparency Certificate of Excellence Approval

Dear Mr. LaMoreaux:

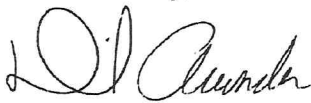
Congratulations! Palmdale Water District's District has successfully completed the District Transparency Certificate of Excellence program through the Special District Leadership Foundation (SDLF).

On behalf of the SDLF Board of Directors, I would like to congratulate your district on achieving this important certificate. By completing the District Transparency Certificate of Excellence Program, Palmdale Water District has proven its dedication to being fully transparent as well as open and accessible to the public and other stakeholders.

Included in this letter is your window cling and year stickers, so that your district may showcase this important accomplishment.

Congratulations and thank you for your dedication to excellence in local government.

Most sincerely,



David Aranda
SDLF Board President

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: November 5, 2019 **November 12, 2019**
TO: BOARD OF DIRECTORS **Board Meeting**
FROM: Mr. Scott Rogers, Engineering/Grant Manager
VIA: Mr. Adam Ly, Assistant General Manager
Mr. Dennis D. LaMoreaux, General Manager
RE: ***AGENDA ITEM NO. 7.1 – CONSIDERATION AND POSSIBLE ACTION ON RESOLUTION NO. 19-16 BEING A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PALMDALE WATER DISTRICT AUTHORIZING THE PURCHASE OF TAX DEFAULTED PROPERTIES. (\$24,909.00 – BUDGETED (2020) – BUDGET ITEM NO. 1-02-5070-006 – ENGINEERING/GRA NT MANAGER ROGERS)***

Recommendation:

Staff recommends the Board approve Resolution No. 19-16 Authorizing the Purchase of Tax Defaulted Properties specified on Exhibit A of the Agreement to Purchase Los Angeles County Tax-Defaulted Property. The total purchase price for all three parcels is \$24,919.00 payable in 2020.

Alternative Options:

The District can choose to not purchase subject properties and wait until specific facilities are needed in the future. The risk associated with waiting is the District may lose the current opportunity to acquire properties at a very reasonable cost to the District.

Background:

Twice a year the District receives a list of properties from the County of Los Angeles Tax Collector (Tax Collector) that lists all properties within Los Angeles County that are in tax-default and subject to public sale. District staff reviews said list and looks at vacant property that will be beneficial to the District for future facilities and infrastructure.

The District submitted a letter to the Tax Collector expressing interest in several parcels, and the Tax Collector responded with an offer to purchase these parcels. They are requesting a Resolution be approved by the Board of Directors and the attached Agreement be executed.

BOARD OF DIRECTORS
PALMDALE WATER DISTRICT
VIA: Mr. Adam Ly, Assistant General Manager
Mr. Dennis D. LaMoreaux, General Manager

November 12, 2019

Strategic Plan Initiative/Mission Statement:

This work is part of Strategic Initiative No. 1 – Water Resource Reliability.

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

Budget:

The purchase of these tax defaulted properties will be included in the 2020 Budget.

Supporting Documents:

- Resolution No. 19-16
- Agreement to Purchase Los Angeles County Tax-Defaulted Property
- Map showing location of properties
- October 11, 2019 letter from Tax Collector regarding the District's purchase of tax defaulted properties

**PALMDALE WATER DISTRICT
RESOLUTION NO. 19-16**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
PALMDALE WATER DISTRICT AUTHORIZING THE PURCHASE
OF TAX DEFAULTED PROPERTIES**

WHEREAS, the real properties described as Assessor's Identification Numbers (AIN) 3008-013-001, 3053-014-032, and 3053-030-026 are situated within and/or adjacent to the boundaries of the Palmdale Water District ("District"), and the District has an interest in acquiring said properties; and

WHEREAS, said real properties are tax defaulted and subject to the power of sale by the tax collector of Los Angeles County for the non-payment of taxes, pursuant to provision of law.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Palmdale Water District authorizes the Palmdale Water District to purchase said tax defaulted properties.

BE IT FURTHER RESOLVED, that the Board of Directors of the Palmdale Water District authorizes the Palmdale Water District to pay the total purchase price listed for each real property described, including all costs related to the purchase, including, but not limited to, cost of notification, cost of publication, cost of postage, title report fee and Forfeited State Lands Fee.

BE IT FURTHER RESOLVED, that District staff is hereby authorized and directed to prepare such additional documents and take such further actions as may be necessary to implement this Resolution.

PASSED, APPROVED, AND ADOPTED at a regular meeting of the Board of Directors of Palmdale Water District held on November 12, 2019.

Vincent Dino, President
Palmdale Water District

Don Wilson, Secretary
Palmdale Water District

Approved As To Form:

Eric Dunn
General Counsel

**AGREEMENT TO PURCHASE
LOS ANGELES COUNTY TAX-DEFAULTED PROPERTY
(Public/Taxing Agency)**

This Agreement is made this _____ day of _____, 20____, by and between the Board of Supervisors of Los Angeles County, State of California, and the Palmdale Water District (Purchaser), pursuant to the provisions of Division 1, Part 6, Chapter 8, of the Revenue and Taxation Code.

The real property situated within said county, hereinafter set forth and described in Exhibit A attached hereto and made a part hereof, is tax-defaulted and is Subject to the Tax Collector's Power to Sale by said county for the nonpayment of taxes, pursuant to provision of law.

It is mutually agreed as follows:

1. That as provided by Section 3800 of the Revenue and Taxation Code, the cost of giving notice of this agreement shall be paid by the PURCHASER.
2. That the PURCHASER agrees to pay the total purchase price listed for each real property described in Exhibit A within 14 days after the date this agreement becomes effective. Upon payment of said sum to the tax collector, the Tax Collector shall execute and deliver a deed conveying title to said property to PURCHASER.
3. That the PURCHASER agrees that the real property be used for the public use specified on Exhibit A of this agreement.
4. That if said PURCHASER is a taxing agency, as defined in Revenue and Taxation Code section 121, it will not share in the distribution of the payment required by this Agreement.

APPROVED AS TO FORM:

MARY C. WICKHAM
County Counsel

By _____
Deputy County Counsel

If all or any portion of any individual parcel listed in Exhibit A is redeemed prior to the effective date of this agreement, this agreement shall be null and void only as it pertains to that individual parcel.

§§3791, 3791.3, 3793 R&T Code
Revised 11/15

The undersigned hereby agree to the terms and conditions of this agreement and are authorized to sign for said agencies.

ATTEST: _____

Palmdale Water District

(Seal)

By _____

President,
Board of Directors

Title

ATTEST: BOARD OF SUPERVISORS, COUNTY OF LOS ANGELES

By _____

Executive Officer-Clerk of
the Board of Supervisors

By _____

Chair of the Board of Supervisors

By _____

Deputy

(Seal)

This agreement was submitted to me before execution by the Board of Supervisors and I have compared the same with the records of Los Angeles County relating to the real property described therein.

Los Angeles County Tax Collector

Pursuant to the provisions of section 3795, the State Controller approves the foregoing agreement this

_____ day of _____, _____.

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

By: _____

Jaclyn McQueen, Manager
Government Compensation and Property Tax Standards Section

EXHIBIT A

REAL PROPERTY DESCRIPTION AND PURCHASE PRICE

ITEM	DESCRIPTION
Supervisory District	5
Location	CITY OF PALMDALE
Address	VACANT LOT (NO ADDRESS ASSIGNED)
Assessor's Identification Number	3008-013-001
Legal Description	TRACT NO 14561 LOT 203
Size/Area	6,378 SQ. FT.
Agreement Number	2833
First Year of Default	2013
Purchase Price	\$12,528
Purpose of Acquisition	DISTRICT DISTRIBUTION FACILITIES

ITEM	DESCRIPTION
Supervisory District	5
Location	UNINCORPORATED AREA OF ANTELOPE VALLEY
Address	VACANT LOT (NO ADDRESS ASSIGNED)
Assessor's Identification Number	3053-014-032
Legal Description	ALPINE SPRINGS EX OF ST LOT 7 BLK 23
Size/Area	6,847 SQ. FT.
Agreement Number	2833
First Year of Default	2015
Purchase Price	\$6,460
Purpose of Acquisition	DISTRICT DISTRIBUTION FACILITIES

ITEM	DESCRIPTION
Supervisory District	5
Location	UNINCORPORATED AREA OF ANTELOPE VALLEY
Address	VACANT LOT (NO ADDRESS ASSIGNED)
Assessor's Identification Number	3053-030-026
Legal Description	NW 1/4 OF SE 1/4 OF NW 1/4 OF SE 1/4 OF SEC 13 T 5N R 12W
Size/Area	108,156 SQ. FT.
Agreement Number	2833
First Year of Default	2015
Purchase Price	\$5,931
Purpose of Acquisition	DISTRICT DISTRIBUTION FACILITIES

Note: The estimated purchase price is based on the amount due as of July 1, 2020, the anticipated completion date, and includes the projected costs of the Chapter 8 Agreement Sale, which consists of notification, publication, postage, title report, recording, and State and transfer taxes, if applicable.



KEITH KNOX
ACTING TREASURER AND TAX COLLECTOR

COUNTY OF LOS ANGELES TREASURER AND TAX COLLECTOR

Kenneth Hahn Hall of Administration
225 North Hill Street, Room 130, Los Angeles, California 90012
Telephone: (213) 893-0838 Fax: (213) 680-3648
ttc.lacounty.gov and propertytax.lacounty.gov

Board of Supervisors
HILDA L. SOLIS
First District
MARK RIDLEY-THOMAS
Second District
SHEILA KUEHL
Third District
JANICE HAHN
Fourth District
KATHRYN BARGER
Fifth District

October 11, 2019

Mr. Daniel Maldonado
Palmdale Water District
2029 East Avenue Q
Palmdale, CA 93550

Dear Mr. Maldonado:

**ASSESSOR'S IDENTIFICATION NUMBERS:
3008-013-001, 3053-014-032, 3053-030-026
CHAPTER 8 AGREEMENT SALE NUMBER 2833 – 2019A TAX SALE**

We received your correspondence and application stating your interest in purchasing the above referenced tax-defaulted properties Subject to the Tax Collector's Power to Sell for district distribution facilities. This acquisition is pursuant to the provisions of Division 1, Part 6, Chapter 8 of the Revenue and Taxation Code (R&TC).

Enclosed are two copies of the Agreement to Purchase Tax-Defaulted Property. The purchase price quoted on the attached Exhibit A is in accordance with R&TC, Section 3793.1, which states, in part, that the purchase price is the amount due during the month of the effective agreement date.

As such, the purchase price quoted is an approximation based on a projection of the agreement finalizing in nine months from the date of this letter.

If the effective agreement date is less than or greater than the projected nine-month turnaround time, we will adjust the purchase price accordingly. Please be aware that, in addition to the purchase price, your agency will be responsible for the projected costs related to preparing the parcel for sale, which average \$2,000 per property.

Also, enclosed is a Chapter 8 Agreement Sale Checklist. This checklist contains a list of required documents that must accompany your Agreement to Purchase Tax-Defaulted Property.

Mr. Daniel Maldonado
October 11, 2019
Page 2

Our office will not proceed with the Chapter 8 Agreement Sale until we receive all required documents, due no later than 60 days from the date of this letter.

Should you have any questions, you may contact Le Cresha Gipson, Tax Services Supervisor, of my staff at (213) 974-0871 or lgipson@ttc.lacounty.gov.

Very truly yours,

KEITH KNOX
Acting Treasurer and Tax Collector

A handwritten signature in black ink that reads "Michael McComas". The signature is fluid and cursive, with the first name "Michael" and last name "McComas" clearly distinguishable.

Michael McComas
Management Fellow
Secured Property Tax Division

MM:LG:jd

Enclosures

**PALMDALE
WATER DISTRICT
BOARD MEMORANDUM**

DATE:	November 5, 2019	November 12, 2019
TO:	BOARD OF DIRECTORS	Board Meeting
FROM:	Mr. Bob Egan, Financial Advisor	
RE:	<i>AGENDA ITEM NO. 8.1.a – STATUS REPORT ON CASH FLOW STATEMENT AND CURRENT CASH BALANCES AS OF SEPTEMBER 2019. (FINANCIAL ADVISOR EGAN/FINANCIAL HEALTH AND STABILITY COMMITTEE)</i>	

Attached is the Investment Funds Report and current cash balance as of September 2019. The reports will be reviewed in detail at the Board meeting.

PALMDALE WATER DISTRICT INVESTMENT FUNDS REPORT September 30, 2019							
				September 2019	August 2019	June 2019	
CASH							
1-00-0103-100	Citizens - Checking			1,335,583.53	835,043.17	20,933.69	
1-00-0103-200	Citizens - Refund			-	(14,100.98)	-	
1-00-0103-300	Citizens - Merchant			376,468.09	221,447.31	215,745.51	
Bank Total				1,712,051.62	1,042,389.50	236,679.20	
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				1,717,751.62	1,048,089.50	242,379.20	
INVESTMENTS							
1-00-0135-000	Local Agency Investment Fund		Acct. Total	12,358.23	12,358.23	12,279.76	
1-00-0120-000	UBS Money Market Account General (SS 11469)						
	UBS RMA Government Portfolio			-	575,909.27	1,332,419.75	
	UBS Bank USA Dep acct			13,984.15	250,000.00	250,000.00	
	Accrued interest			13,573.19	10,816.09	6,175.77	
				27,557.34	836,725.36	1,588,595.52	
US Government Securities							
CUSIP #	Issuer	Maturity Date	Rate	PAR	Market Value	Market Value	Market Value
912796RF8	US Treasury Bill	10/10/2019	0.000	1,000,000	-	997,940.00	994,120.00
				1,000,000	-	997,940.00	994,120.00
Certificates of Deposit							
	Issuer	Maturity Date	Rate	Face Value			
1	Discover Bank	07/24/2019	1.850	200,000	-	-	199,938.00
2	BMO Harris Bank	08/26/2019	2.350	240,000	-	-	240,019.20
3	US Bank	09/12/2019	2.400	240,000	-	240,038.40	240,072.00
4	US Bank NA MN	10/10/2019	2.250	240,000	240,021.60	240,076.80	240,028.80
5	Synchrony Bank	11/12/2019	2.300	240,000	240,108.00	240,172.80	240,122.40
6	TBK Bank	12/02/2019	2.400	240,000	240,196.80	240,292.80	240,268.80
7	Bank of China	12/19/2019	2.450	200,000	200,238.00	200,326.00	200,318.00
8	Apollo Bank	01/10/2020	2.250	240,000	240,232.80	240,300.00	240,151.20
9	Vreitex Comm Bank	02/18/2020	2.350	240,000	-	240,540.00	240,297.60
10	Meridian Corp	03/18/2020	1.800	240,000	239,947.20	-	-
11	JP Morgan bank	07/19/2020	2.000	200,000	200,070.00	200,086.00	-
12	Goldman Sachs	11/18/2020	2.300	240,000	241,341.60	241,593.60	-
				2,320,000	1,842,156.00	2,083,426.40	2,081,216.00
				Acct. Total	1,869,713.34	3,918,091.76	4,663,931.52
1-00-1110-000	UBS Money Market Account Capital (SS 11475)						
	UBS Bank USA Dep acct				12,181.04	130,522.56	130,437.84
	UBS RMA Government Portfolio				-	-	-
				Acct. Total	12,181.04	130,522.56	130,437.84
1-00-0125-000	UBS Access Account General (SS 11432)						
	UBS Bank USA Dep acct				42,211.89	41,305.96	26,146.56
	UBS RMA Government Portfolio				-	-	-
	Accrued interest				11,281.78	21,233.04	22,094.24
					53,493.67	62,539.00	48,240.80
US Government Securities							
CUSIP #	Issuer	Maturity Date	Rate	PAR	Market Value	Market Value	Market Value
912796RF8	US Treasury Bill	10/10/2019	2.260	1,750,000	1,749,230.00	1,746,395.00	1,739,710.00
9128283N8	US Treasury Note	12/31/2019	1.875	1,000,000	999,880.00	999,690.00	999,180.00
912828C57	US Treasury Note	03/21/2021	2.250	1,430,000	1,440,496.20	1,443,913.90	1,441,111.10
				4,180,000	4,189,606.20	4,189,998.90	4,180,001.10
Certificates of Deposit							
	Issuer	Maturity Date	Rate	Face Value			
1	Synchrony Bank	04/14/2020	1.850	240,000	240,218.40	240,292.80	239,652.00
2	JP Morgan Chase Bank	11/18/2020	1.600	240,000	238,603.20	238,648.80	237,036.00
3	Bank of Baroda NY	11/23/2020	1.600	77,000	76,564.18	76,579.58	76,059.06
4	Wells Fargo	12/14/2020	3.100	240,000	243,717.60	244,130.40	243,144.00
5	Comenity Cap Bank	01/19/2021	1.900	163,000	164,157.30	164,328.45	163,399.35
6	Bank of America	02/08/2021	2.550	240,000	242,412.00	242,697.60	241,351.20
7	Sallie Mae Bank	05/10/2021	2.450	240,000	242,469.60	242,697.60	241,096.80
				1,440,000	1,448,142.28	1,449,375.23	1,441,738.41
				Acct. Total	5,691,242.15	5,701,913.13	5,669,980.31
				Total Managed Accounts	7,585,494.76	9,762,885.68	10,476,629.43
1-00-1121-000	UBS Rate Stabilization Fund (SS 24016) - District Restricted						
	UBS Bank USA Dep acct				4,376.14	3,857.07	2,835.71
	UBS RMA Government Portfolio				-	-	-
	Accrued interest				233.97	233.97	200.54
					4,610.11	4,091.04	3,036.25
Certificates of Deposit							
	Issuer	Maturity Date	Rate	Face Value			
1	US Bank USA	10/16/2019	2.500	244,000	244,065.88	244,173.24	244,226.92
				-	-	-	-
				244,000	244,065.88	244,173.24	244,226.92
				Acct. Total	248,675.99	248,264.28	247,263.17
				GRAND TOTAL CASH AND INVESTMENTS	9,551,922.37	11,059,239.46	10,966,271.80
				Increase (Decrease) in Funds	(1,507,317.09)		
1-00-1135-000	2018A Bonds - Project Funds (BNY Mellon)						
	Construction Funds				8,560,688.58	8,544,181.79	9,718,142.15
	Issuance Funds				12,398.86	12,377.68	12,331.27
					8,573,087.44	8,556,559.47	9,730,473.42

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	10,972,277	10,978,197	10,966,272	10,689,934	11,059,239	9,551,922	8,948,674	8,928,329			
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	1,755,912	1,817,467	1,988,434	2,258,505	2,487,162	2,600,688	2,464,000	2,129,000	2,115,500	25,428,511		
DWR Refund (Operational Related)				4,993		7,294							12,287		
Other													-		
Total Operating Revenue (BUDGET)													-		
Total Operating Revenue (ACTUAL)	2,209,434	1,813,810	1,788,600	1,760,905	1,817,467	1,995,728	2,258,505	2,487,162	2,600,688	2,464,000	2,129,000	2,115,500	25,440,798		
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)	(1,603,933)	(2,432,794)	(1,664,550)	(1,654,735)	(1,956,456)	(1,731,460)	(1,838,092)	(1,702,091)	(1,485,497)	(21,737,699)		
GAC	(123,876)	-	-	(123,876)	-	-	(68,074)	(123,876)		(160,000)	(160,000)	(160,000)	(919,702)		
Prepaid Insurance (paid)/refunded							(64,671)			(209,000)			(273,671)		
Total Operating Expense (ACTUAL)	(2,439,657)	(1,692,032)	(1,660,277)	(1,727,809)	(2,432,794)	(1,664,550)	(1,787,481)	(2,080,332)	(1,731,460)	(2,207,092)	(1,862,091)	(1,645,497)	(22,931,072)		
Non-Operating Revenue:															
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	1,922,586	737,077	36,359	86,737	150,449	-	-	137,500	2,620,560	6,676,615		
Asset Sale/Unencumbered Money (Taxes)									4,766				4,766		
RDA Pass-through (Successor Agency)	254,124					470,470						275,000	999,594		
Interest	36,770	15,070	29,281	33,027	30,415	32,419	32,590	31,635	12,653	12,500	12,500	12,500	291,360		
Market Adjustment	11,113	24,995	9,551	5,603	14,958	20,887	4,922	17,522	(1,831)				107,720		
Grant Re-imbursement	9,185														
Capital Improvement Fees - Infrastructure		1,963		2,833	3,114					50,000		50,000	109,185		
Capital Improvement Fees - Water Supply									190,654				190,654		
DWR Refund (Capital Related)				111,507	33,510						29,983		175,000		
Other	4,195	(3)	(19)	20,997	(4)	(11)	8	300	43		7,500		33,006		
Total Non-Operating Revenues (BUDGET)													-		
Total Non-Operating Revenues (ACTUAL)	965,283	344,147	72,142	2,096,554	819,069	560,125	124,257	199,907	243,647	62,500	187,483	2,958,060	8,633,172		
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)	(106,387)	(48,125)	(64,096)	(59,434)	(89,102)	(29,873)	(235,000)	(266,000)	(479,166)	(1,934,500)		
WRB Capital Expenditures (COP - Amargosa Recharge Proj)				(225,626)						(500,000)		(395,159)	(1,120,785)		
Const. of Monitoring Wells/Test Basin (Water Supply)			(54,040)			(5,540)				(38,920)	(60,000)	(135,000)	(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						(684,855)						(776,104)	(1,460,959)		
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)	(7,081)	(6,121)	(6,121)	(5,712)	(5,563)	(6,121)	(6,121)	(6,121)	(72,696)		
Capital leases - Wells Fargo (Printers)	(4,382)	(4,382)	(4,382)	(4,587)	(4,587)	(4,587)	(4,587)	(4,587)	(4,622)	(4,587)	(4,587)	(4,587)	(54,462)		
Total Non-Operating Expenses (ACTUAL)	(755,797)	(164,298)	(2,616,879)	(780,750)	(197,821)	(903,228)	(871,619)	(237,430)	(2,620,192)	(922,657)	(474,736)	(2,023,641)	(12,269,048)		
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	10,972,277	10,978,197	10,966,272	10,689,934	11,059,239	9,551,922	8,948,674	8,928,329	10,332,751			
												Budget	11,649,020	Carryover	-
												Difference	(1,316,269)	Adj. Difference	(1,316,269)
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 WATER DISTRICT BOARD MEMORANDUM

DATE: November 5, 2019 **November 12, 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 SEPTEMBER 2019. (FINANCE MANAGER WILLIAMS/FINANCIAL HEALTH & STABILITY COMMITTEE)***

Discussion:

Presented here are the Balance Sheet and Profit/Loss Statement for the period ending September 30, 2019. Also included are Quarter-To-Quarter Comparisons and Year-to-Date Revenue and Expense Analysis. Finally, I have provided individual departmental budget reports through the month of September 2019.

This is the 9th month/3rd quarter of the District's Budget Year 2019. The target percentage is 75%. Revenues ideally are at or above, and expenditures ideally are below.

Balance Sheet:

- Pages 1 and 2 is our balance sheet trending for the 9-month period and a graphic presentation of Assets, Liabilities, and Net Position at September 30, 2019.
- The significant change is the reduction in Current Assets of approximately \$1.5M due to bond and loan payments.

Profit/Loss Statement:

- Page 3 is our profit/loss statement trending for the 9-month period.
- Operating revenue is at 72% of budget.
- Cash operating expense is at 68% of budget.
- All departmental budgets are at or below the target percentage, except for Engineering and Operations, which was discussed in prior meetings.
- Revenues have exceeded expenses for the month by \$1.4M, and year-to-date revenues have exceeded expenditures by \$2.8M.
- Under Non-Operating Revenues, interest earnings have exceeded budget by approximately \$200K due to bond proceeds continuing to sit and earn interest as the grade control project has been on hold.
- We received \$235K in Capital Improvement Fees in the month of September.
- Pages 4 through 6 is showing the P&L in various graphic forms using major report category totals.
- Page 7 is showing the operating expense distributed between personnel and operation costs. Labor costs are currently at 57% of total expenses with salaries making up 39% of that.

Quarter-To-Quarter Comparison P&L:

- Page 8 is our yearly 3rd quarter comparison, comparing 2019 to 2018.
- Total operating revenue increased \$204K, or 3%.
- Total operating expense decreased \$2.3M, or 34%.
- Units billed decreased by 53K.
- Revenue per unit sold increased \$0.14.
- Revenue per connection increased \$2.40.
- Units sold per connection decreased 0.72.

Revenue Analysis Year-To-Date:

- Page 9 is our comparison of revenue, year-to-date.
- Operating revenue through September 2019 is up \$85K, or 0.5%.
- Retail water revenue from all areas are up by \$71K from last year. That's shown by the combined green highlighted area.
- Retail water sales excluding meter fees, is down \$542K.
- Total revenue is up \$408K, or 1.5%.
- Operating revenue is at 72% of budget; last year was at 77% of budget.

Expense Analysis Year-To-Date:

- Page 10 is our comparison of expense, year-to-date.
- Cash Operating Expenses through September 2019 are down \$2.3M, or 15%, compared to 2018; note that the 2019 budget is approximately \$1.2M less than 2018.
- Total Expenses are down \$2.4M, or 9%.

Departments:

- Pages 11 through 21 are detailed individual departmental budgets for your review.

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.

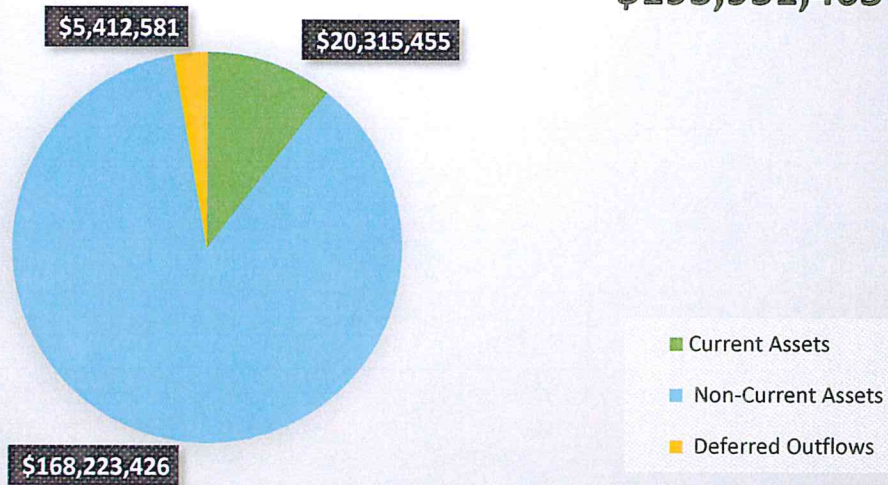
Capitalized Construction: The value of our labor force used to construct our asset infrastructure.

**Palmdale Water District
Balance Sheet Report**

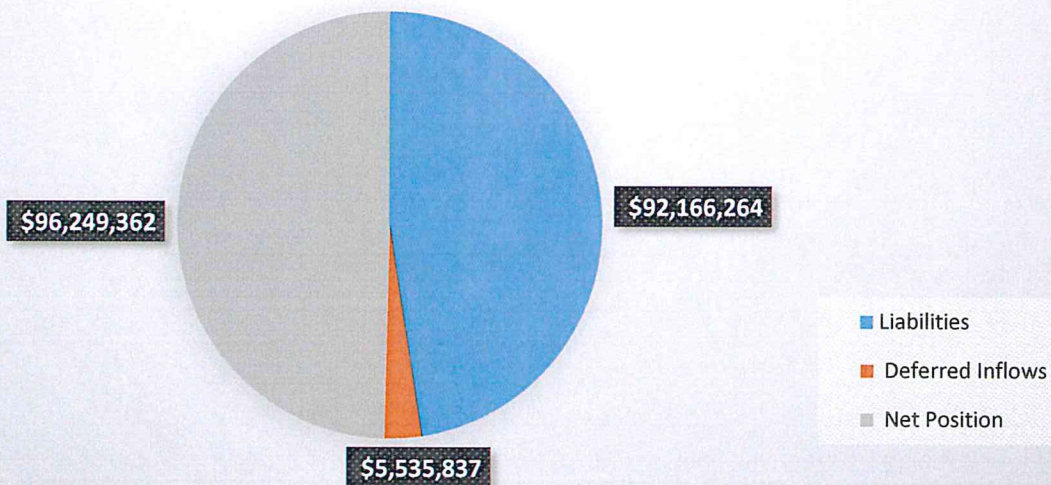
	January 2019	February 2019	March 2019	April 2019	May 2019	June 2019	July 2019	August 2019	September 2019
ASSETS									
Current Assets:									
Cash and cash equivalents	\$ (172,201)	\$ 850,293	\$ 152,827	\$ 556,719	\$ 795,587	\$ 240,435	\$ 860,864	\$ 1,049,220	\$ 1,717,752
Investments	11,978,425	11,300,101	9,470,551	10,415,558	10,182,610	10,723,893	9,830,124	10,011,150	7,834,171
Accrued interest receivable	-	-	-	-	-	-	-	-	-
Accounts receivable - water sales and services, net	1,440,059	1,361,918	1,233,979	1,367,579	1,571,645	1,753,716	1,849,589	2,099,395	2,161,089
Accounts receivable - property taxes and assessments	3,703,618	3,401,497	3,368,166	1,445,580	708,504	672,145	7,185,408	7,034,958	7,034,958
Accounts receivable - other	10,103	10,103	10,103	10,103	10,103	10,103	12,102	11,902	11,802
Materials and supplies inventory	1,015,414	1,054,405	1,561,685	1,529,885	1,508,282	1,476,371	1,391,951	1,336,310	1,232,189
Prepaid items and other deposits	377,107	356,153	335,199	319,466	303,734	352,672	331,550	344,699	323,494
Total Current Assets	\$ 18,352,526	\$ 18,334,470	\$ 16,132,510	\$ 15,644,891	\$ 15,080,465	\$ 15,229,335	\$ 21,461,588	\$ 21,887,634	\$ 20,315,455
Non-Current Assets:									
Restricted - cash and cash equivalents	\$ 10,110,068	\$ 9,712,855	\$ 9,730,512	\$ 9,700,094	\$ 9,711,621	\$ 9,730,473	\$ 9,730,473	\$ 8,556,559	\$ 8,556,559
Investment in Palmdale Recycled Water Authority	1,668,290	1,668,290	1,668,290	1,668,290	1,668,290	1,668,290	1,668,290	1,668,290	1,668,290
Capital assets - not being depreciated	14,706,951	14,263,904	14,444,557	14,794,917	14,620,616	14,812,756	14,960,714	16,343,248	16,502,948
Capital assets - being depreciated, net	143,238,730	143,195,266	142,679,006	142,183,528	142,115,088	142,266,903	142,515,104	141,994,255	141,495,629
Total Non-Current Assets	\$ 169,724,038	\$ 168,840,315	\$ 168,522,365	\$ 168,346,829	\$ 168,115,615	\$ 168,478,422	\$ 168,874,581	\$ 168,562,353	\$ 168,223,426
TOTAL ASSETS	\$ 188,076,564	\$ 187,174,785	\$ 184,654,875	\$ 183,991,720	\$ 183,196,079	\$ 183,707,757	\$ 190,336,168	\$ 190,449,987	\$ 188,538,881
DEFERRED OUTFLOWS OF RESOURCES:									
Deferred loss on debt defeasance, net	\$ 2,152,074	\$ 2,139,016	\$ 2,125,959	\$ 2,112,901	\$ 2,099,843	\$ 2,086,785	\$ 2,073,728	\$ 2,060,670	\$ 2,047,612
Deferred outflows of resources related to pensions	3,364,969	3,364,969	2,837,150	3,364,969	3,364,969	3,364,969	3,364,969	3,364,969	3,364,969
Total Deferred Outflows of Resources	\$ 5,517,043	\$ 5,503,985	\$ 4,963,109	\$ 5,477,870	\$ 5,464,812	\$ 5,451,754	\$ 5,438,697	\$ 5,425,639	\$ 5,412,581
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 193,593,607	\$ 192,678,771	\$ 189,617,984	\$ 189,469,590	\$ 188,660,892	\$ 189,159,511	\$ 195,774,865	\$ 195,875,626	\$ 193,951,463
LIABILITIES AND NET POSITION									
Current Liabilities:									
Accounts payable and accrued expenses	\$ 1,122,481	\$ 531,692	\$ 358,667	\$ 502,130	\$ 456,313	\$ 128,649	\$ 854,544	\$ 554,628	\$ (63,011)
Customer deposits for water service	2,958,940	2,978,009	3,056,060	3,045,452	3,038,060	3,042,331	3,060,658	3,041,570	3,045,087
Construction and developer deposits	1,631,376	1,623,827	1,623,717	1,623,277	1,623,277	1,623,277	1,631,736	1,730,966	1,730,085
Accrued interest payable	864,500	1,080,374	1,296,248	215,356	429,710	644,063	858,416	1,072,769	1,003
Long-term liabilities - due in one year:									
Compensated absences	329,209	356,708	383,947	397,891	384,319	384,319	366,942	365,537	381,560
Capital lease payable	82,364	82,364	82,364	82,364	82,364	82,364	-	-	-
Loan payable	1,186,595	1,186,595	597,860	597,860	597,860	597,860	597,860	597,860	-
Revenue bonds payable	520,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000	-
Total Current Liabilities	\$ 8,695,466	\$ 8,359,568	\$ 7,918,863	\$ 6,984,331	\$ 7,131,902	\$ 7,022,862	\$ 7,890,156	\$ 7,883,329	\$ 5,094,725
Non-Current Liabilities:									
Long-term liabilities - due in more than one year:									
Compensated absences	\$ 109,736	\$ 118,903	\$ 127,982	\$ 132,630	\$ 128,106	\$ 128,106	\$ 122,314	\$ 121,846	\$ 127,187
Capital lease payable	429,316	429,316	429,316	429,316	429,316	429,316	429,316	429,316	429,316
Loan payable	8,746,801	8,735,203	8,723,605	8,712,008	8,700,410	8,688,812	8,677,214	8,665,616	8,654,018
Revenue bonds payable	53,490,000	53,490,000	53,490,000	53,490,000	53,490,000	53,490,000	53,490,000	53,490,000	53,490,000
Net other post employment benefits payable	13,705,196	13,812,256	15,884,436	14,026,376	14,133,436	14,240,495	14,347,555	14,454,615	14,561,559
Aggregate net pension liability	9,809,458	9,809,458	9,265,615	9,809,458	9,809,458	9,809,458	9,809,458	9,809,458	9,809,458
Pension-related debt	-	-	816,046	-	-	-	-	-	-
Total Non-Current Liabilities	\$ 86,290,508	\$ 86,395,136	\$ 88,737,001	\$ 86,599,788	\$ 86,690,726	\$ 86,786,188	\$ 86,875,858	\$ 86,970,851	\$ 87,071,539
Total Liabilities	\$ 94,985,973	\$ 94,754,704	\$ 96,655,863	\$ 93,584,118	\$ 93,822,627	\$ 93,809,050	\$ 94,766,014	\$ 94,854,180	\$ 92,166,264
DEFERRED INFLOWS OF RESOURCES:									
Unearned property taxes and assessments	\$ 2,750,000	\$ 2,200,000	\$ 1,650,000	\$ 1,100,000	\$ 550,000	\$ -	\$ 6,050,000	\$ 5,500,000	\$ 4,950,000
Deferred inflows of resources related to pensions	585,837	585,837	493,082	585,837	585,837	585,837	585,837	585,837	585,837
Total Deferred Inflows of Resources	\$ 3,335,837	\$ 2,785,837	\$ 2,143,082	\$ 1,685,837	\$ 1,135,837	\$ 585,837	\$ 6,635,837	\$ 6,085,837	\$ 5,535,837
NET POSITION:									
Profit/(Loss) from Operations	\$ (436,499)	\$ (570,067)	\$ (2,082,709)	\$ (1,508,662)	\$ (2,005,869)	\$ (943,672)	\$ (1,335,282)	\$ (772,688)	\$ 541,066
Restricted for investment in Palmdale Recycled Water Authority	1,673,178	1,674,908	1,683,223	1,974,945	1,974,945	1,974,945	1,974,945	1,974,945	1,974,945
Unrestricted	94,035,118	94,033,387	91,218,524	93,733,350	93,733,350	93,733,350	93,733,350	93,733,350	93,733,350
Total Net Position	\$ 95,271,797	\$ 95,138,229	\$ 90,819,038	\$ 94,199,634	\$ 93,702,427	\$ 94,764,624	\$ 94,373,014	\$ 94,935,608	\$ 96,249,362
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 193,593,607	\$ 192,678,771	\$ 189,617,984	\$ 189,469,590	\$ 188,660,892	\$ 189,159,511	\$ 195,774,865	\$ 195,875,626	\$ 193,951,463

BALANCE SHEET AS OF SEPTEMBER 30, 2019

ASSETS \$193,951,463



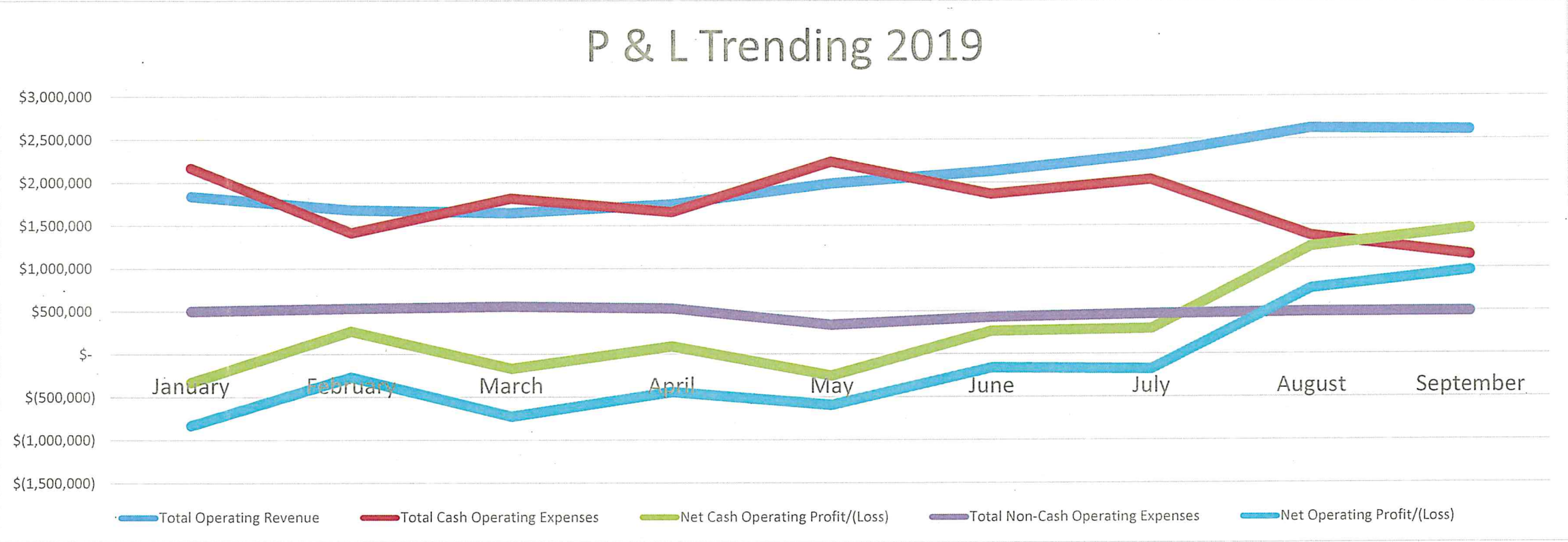
Liabilities & Net Position \$193,951,463



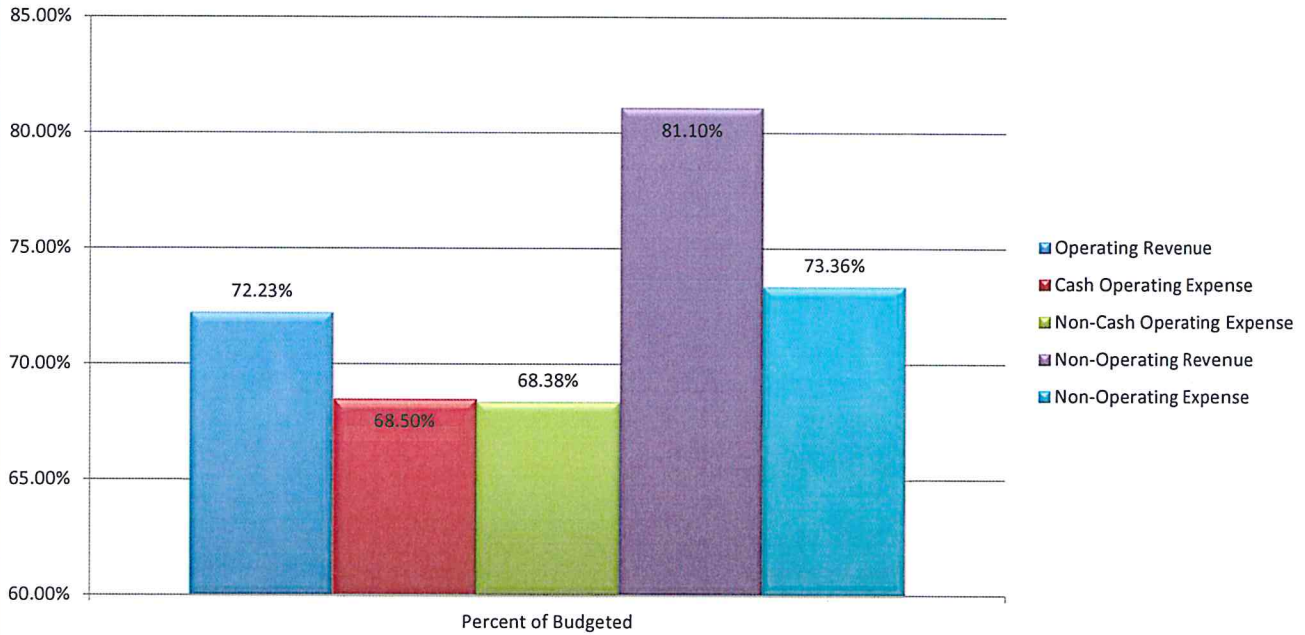
Palmdale Water District
Consolidated Profit and Loss Statement
For the Eight Months Ending 8/31/2019

	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-Date	Adjustments	Adjusted Budget	% of Budget
Operating Revenue:																
Wholesale Water	\$ 56,939	\$ 13,142	\$ 4,431	\$ 6,159	\$ 22,946	\$ 48,639	\$ 56,792	\$ 83,909	\$ 74,761				\$ 367,717		\$ 295,000	124.65%
Water Sales	477,735	391,612	319,697	458,685	650,703	749,758	899,138	1,146,736	1,133,292				6,227,356		9,653,000	64.51%
Meter Fees	1,159,875	1,157,811	1,162,732	1,162,922	1,161,208	1,165,651	1,165,032	1,167,654	1,164,738				10,467,624		13,719,000	76.30%
Water Quality Fees	40,767	37,742	32,863	46,533	64,276	73,116	83,042	98,508	93,494				570,343		826,500	69.01%
Elevation Fees	15,960	13,363	12,081	18,983	29,360	32,486	39,232	46,900	44,049				252,412		370,000	68.22%
Other	89,037	67,662	114,931	55,707	61,381	60,163	78,785	81,190	96,264				705,119		875,000	80.58%
Total Operating Revenue	\$ 1,840,314	\$ 1,681,332	\$ 1,646,735	\$ 1,748,989	\$ 1,989,874	\$ 2,129,812	\$ 2,322,021	\$ 2,624,898	\$ 2,606,596	\$ -	\$ -	\$ -	\$ 18,590,571	\$ -	\$ 25,738,500	72.23%
Cash Operating Expenses:																
Directors	\$ 5,059	\$ 9,071	\$ 9,148	\$ 7,520	\$ 13,575	\$ 11,250	\$ 8,789	\$ 10,399	\$ 9,466				\$ 84,278		\$ 140,500	59.98%
Administration-Services	183,719	161,469	164,756	189,839	225,371	161,136	158,259	143,418	138,503				1,526,469		2,119,700	72.01%
Administration-District	97,102	130,093	271,670	114,846	135,398	261,662	155,309	116,711	116,256				1,399,047		2,166,500	64.58%
Engineering*	166,620	118,271	133,299	115,522	162,159	129,895	121,962	125,821	112,105				1,185,655	(84,809)	1,511,741	78.43%
Facilities	593,796	453,647	384,805	479,361	899,567	468,644	538,036	390,677	317,120				4,525,653		6,598,000	68.59%
Operations	271,872	169,296	233,409	305,016	361,769	237,961	332,499	276,023	206,396				2,394,241		3,012,000	79.49%
Finance	126,506	92,381	90,760	86,475	126,042	95,250	94,713	82,616	72,573				867,316		1,289,750	67.25%
Water Conservation	18,601	18,151	19,672	20,884	31,155	17,869	18,141	18,346	17,905				180,725		374,150	48.30%
Human Resources	83,872	16,958	29,352	44,820	48,767	24,902	39,151	38,448	6,307				332,576		438,600	75.83%
Information Technology*	112,651	88,158	47,682	55,307	81,674	109,605	53,697	96,366	43,594				688,735	84,809	1,040,859	66.17%
Customer Care	141,355	103,026	107,220	98,067	131,809	105,973	96,333	91,997	109,036				984,817		1,347,700	73.07%
Source of Supply-Purchased Water	249,481	57,943	191,827	141,508	3,577	172,228	290,723	189	189				1,107,665		1,905,000	58.15%
Plant Expenditures	119,461	(2,733)	8,701	-	21,954	-	-	(15,015)	-				132,368		212,000	62.44%
GAC Filter Media Replacement	-	-	123,876	-	-	67,973	123,876	-	-				315,725		800,000	39.47%
Total Cash Operating Expenses	\$ 2,170,095	\$ 1,415,731	\$ 1,816,177	\$ 1,659,165	\$ 2,242,817	\$ 1,864,347	\$ 2,031,489	\$ 1,375,997	\$ 1,149,451	\$ -	\$ -	\$ -	\$ 15,725,268	\$ -	\$ 22,956,500	68.50%
Net Cash Operating Profit/(Loss)	\$ (329,782)	\$ 265,601	\$ (169,441)	\$ 89,824	\$ (252,943)	\$ 265,466	\$ 290,532	\$ 1,248,901	\$ 1,457,145	\$ -	\$ -	\$ -	\$ 2,865,302	\$ -	\$ 2,782,000	102.99%
Non-Cash Operating Expenses:																
Depreciation	\$ 438,723	\$ 442,872	\$ 439,346	\$ 440,091	\$ 443,002	\$ 433,184	\$ 437,529	\$ 436,007	\$ 427,772				\$ 3,938,525		\$ 5,050,000	77.99%
OPEB Accrual Expense	127,710	127,710	127,710	127,710	127,710	127,710	127,710	127,710	127,710				1,149,391		1,750,000	65.68%
Bad Debts	2,488	4,732	10,049	968	(4,752)	(5,202)	2,945	2,103	293				13,626		50,000	27.25%
Service Costs Construction	(3,809)	4,106	1,436	14,296	(7,384)	(1,464)	2,506	61,103	22,121				92,910		100,000	92.91%
Capitalized Construction	(63,004)	(45,867)	(22,234)	(49,075)	(217,648)	(125,525)	(104,206)	(137,264)	(87,532)				(852,357)		(600,000)	142.06%
Total Non-Cash Operating Expenses	\$ 502,108	\$ 533,553	\$ 556,308	\$ 533,989	\$ 340,928	\$ 428,703	\$ 466,484	\$ 489,659	\$ 490,364	\$ -	\$ -	\$ -	\$ 4,342,095	\$ -	\$ 6,350,000	68.38%
Net Operating Profit/(Loss)	\$ (831,890)	\$ (267,952)	\$ (725,749)	\$ (444,165)	\$ (593,871)	\$ (163,238)	\$ (175,952)	\$ 759,242	\$ 966,781	\$ -	\$ -	\$ -	\$ (1,476,793)	\$ -	\$ (3,568,000)	41.39%
Non-Operating Revenues:																
Assessments (Debt Service)	\$ 396,000	\$ 396,000	\$ 396,000	\$ 396,000	\$ 396,000	\$ 396,000	\$ 396,000	\$ 396,000	\$ 396,000				\$ 3,564,000		\$ 5,125,000	69.54%
Assessments (1%)	408,124	154,000	154,000	154,000	154,000	624,470	154,000	154,000	158,766				2,115,361		2,300,000	91.97%
DWR Fixed Charge Recovery	-	-	-	111,507	33,510	-	-	-	27,003				172,020		175,000	98.30%
Interest	47,884	40,065	38,831	38,631	45,373	53,306	37,512	49,157	(5,706)				345,052		150,000	230.03%
CIF - Infrastructure	-	1,963	-	2,833	3,114	-	-	-	37,361				45,271		18,750	241.45%
CIF - Water Supply	-	-	-	-	-	-	-	-	190,654				190,654		56,250	338.94%
Grants - State and Federal	9,185	-	-	-	-	-	-	-	-				9,185		100,000	9.19%
Other	4,195	(3)	(19)	21,197	366	(11)	8	300	43				26,077		50,000	52.15%
Total Non-Operating Revenues	\$ 865,388	\$ 592,026	\$ 588,812	\$ 724,168	\$ 632,363	\$ 1,073,765	\$ 587,520	\$ 599,457	\$ 804,122	\$ -	\$ -	\$ -	\$ 6,467,620	\$ -	\$ 7,975,000	81.10%
Non-Operating Expenses:																
Interest on Long-Term Debt	\$ 226,398	\$ 218,157	\$ 218,157	\$ 216,636	\$ 216,636	\$ 216,636	\$ 223,748	\$ 216,636	\$ 216,636				\$ 1,969,640		\$ 2,648,000	74.38%
Amortization of SWP	237,754	237,754	237,754	237,885	237,885	237,885	237,885	237,885	237,885				2,140,572		2,881,000	74.30%
Change in Investments in PRWA	4,888	1,731	-	300,037	-	-	-	-	-				306,655		300,000	102.22%
Water Conservation Programs	957	-	2,930	220	538	4,436	14,585	7,731	1,498				32,894		236,500	13.91%
Total Non-Operating Expenses	\$ 469,997	\$ 457,642	\$ 458,840	\$ 754,778	\$ 455,059	\$ 458,956	\$ 476,218	\$ 462,252	\$ 456,018	\$ -	\$ -	\$ -	\$ 4,449,761	\$ -	\$ 6,065,500	73.36%
Net Earnings	\$ (436,499)	\$ (133,567)	\$ (595,777)	\$ (474,775)	\$ (416,567)	\$ 451,571	\$ (64,650)	\$ 896,447	\$ 1,314,884	\$ -	\$ -	\$ -	\$ 541,066	\$ -	\$ (1,658,500)	-32.62%

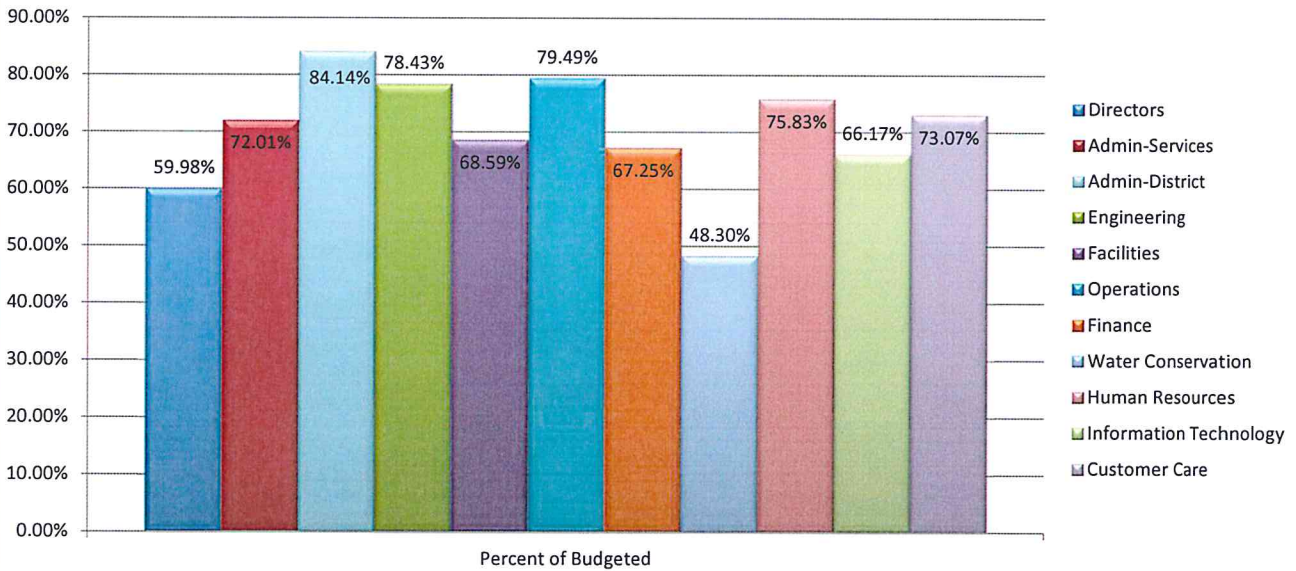
	January	February	March	April	May	June	July	August	September	October	November	December
Total Operating Revenue	\$ 1,840,314	\$ 1,681,332	\$ 1,646,735	\$ 1,748,989	\$ 1,989,874	\$ 2,129,812	\$ 2,322,021	\$ 2,624,898	\$ 2,606,596	\$ -	\$ -	\$ -
Total Cash Operating Expenses	\$ 2,170,095	\$ 1,415,731	\$ 1,816,177	\$ 1,659,165	\$ 2,242,817	\$ 1,864,347	\$ 2,031,489	\$ 1,375,997	\$ 1,149,451	\$ -	\$ -	\$ -
Net Cash Operating Profit/(Loss)	\$ (329,782)	\$ 265,601	\$ (169,441)	\$ 89,824	\$ (252,943)	\$ 265,466	\$ 290,532	\$ 1,248,901	\$ 1,457,145	\$ -	\$ -	\$ -
Total Non-Cash Operating Expenses	\$ 502,108	\$ 533,553	\$ 556,308	\$ 533,989	\$ 340,928	\$ 428,703	\$ 466,484	\$ 489,659	\$ 490,364	\$ -	\$ -	\$ -
Net Operating Profit/(Loss)	\$ (831,890)	\$ (267,952)	\$ (725,749)	\$ (444,165)	\$ (593,871)	\$ (163,238)	\$ (175,952)	\$ 759,242	\$ 966,781	\$ -	\$ -	\$ -



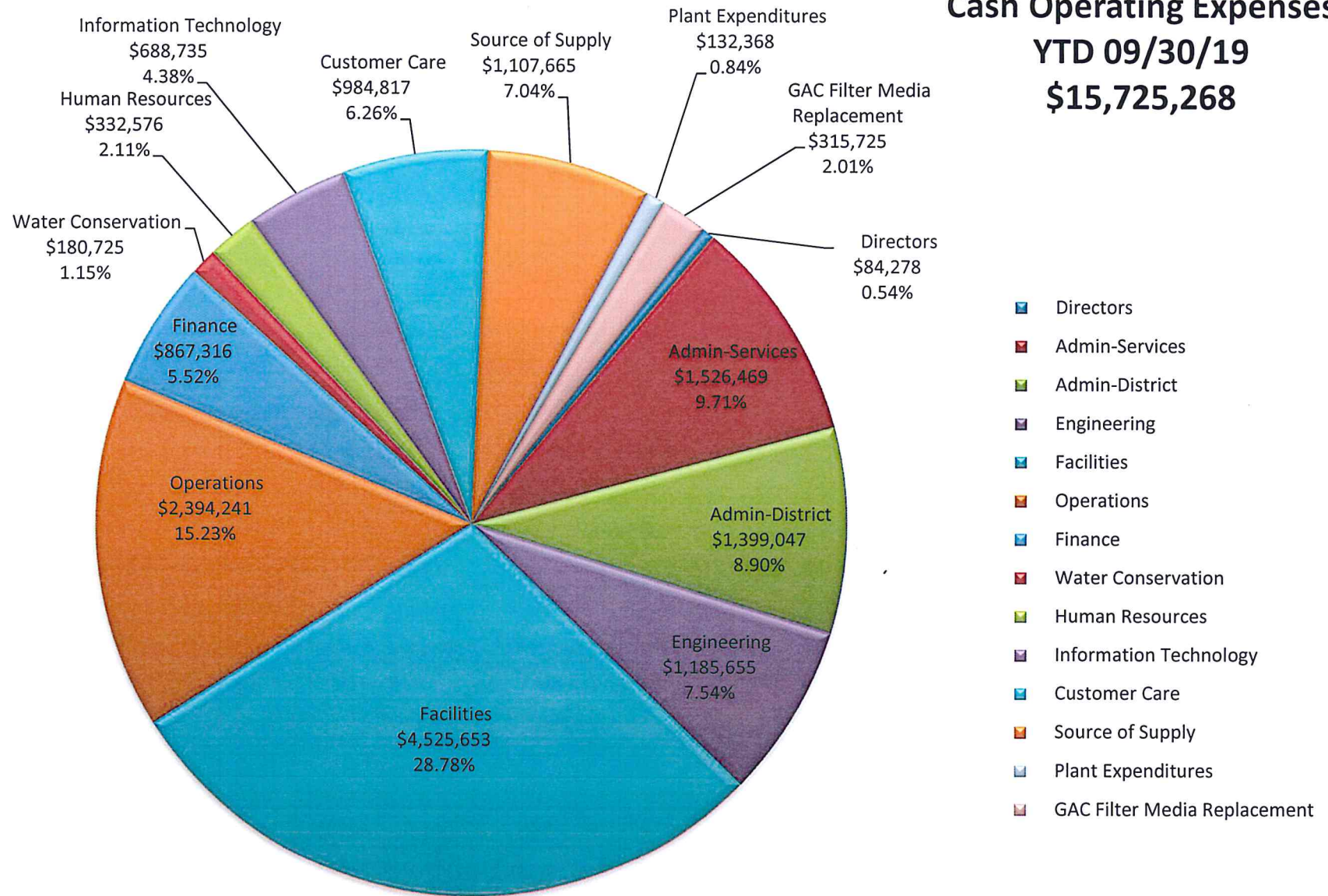
P & L BUDGET vs. ACTUAL



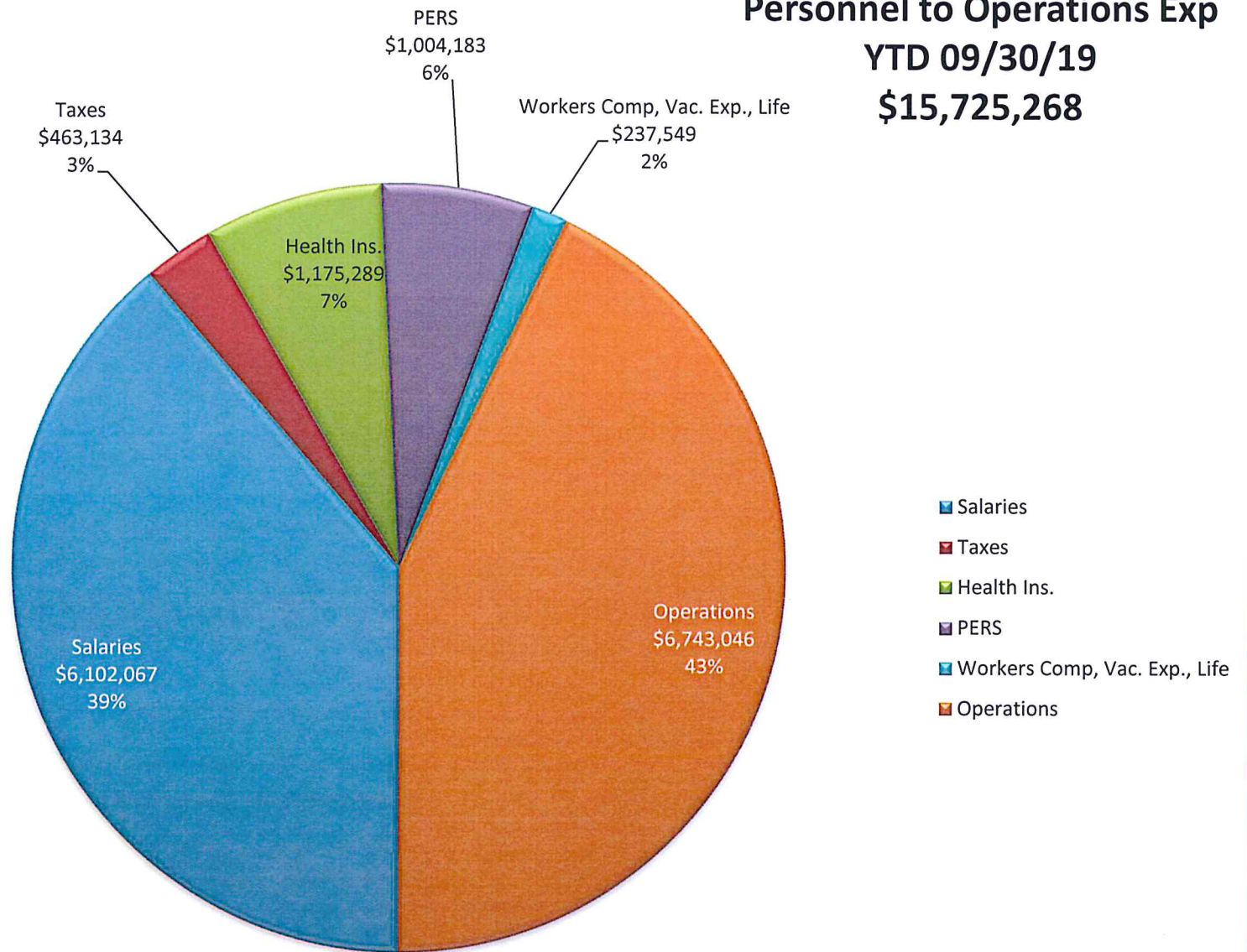
DEPARTMENTAL - BUDGET vs. ACTUAL



Cash Operating Expenses YTD 09/30/19 \$15,725,268



Personnel to Operations Exp
YTD 09/30/19
\$15,725,268



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

	3rd Qtr 2018	3rd Qtr 2019	Change	% Change		Consumption Comparison	
					Units Billed	2018	2019
Operating Revenue:						2,554,109	2,500,608
Wholesale Water	\$ 171,290	\$ 215,461	\$ 44,172	25.79%	Active	80,051	80,178
Water Sales	3,249,433	3,179,166	(70,266)	-2.16%	Vacant	2,140	2,119
Meter Fees	3,271,247	3,497,424	226,177	6.91%			
Water Quality Fees	280,915	275,044	(5,870)	-2.09%	Rev/unit	\$ 2.88	\$ 3.02
Elevation Fees	138,835	130,181	(8,655)	-6.23%	Rev/con	\$ 91.81	\$ 94.21
Other	237,721	256,238	18,517	7.79%	Unit/con	31.91	31.19
Total Operating Revenue	\$ 7,349,441	\$ 7,553,515	\$ 204,074	2.78%			
Cash Operating Expenses:							
Directors	\$ 30,098	\$ 28,654	\$ (1,444)	-4.80%			
Administration-Services	452,258	440,179	(12,079)	-2.67%			
Administration-District	590,357	388,276	(202,081)	-34.23%			
Engineering	439,037	359,888	(79,149)	-18.03%			
Facilities	1,744,557	1,245,833	(498,724)	-28.59%			
Operations	1,062,687	814,919	(247,768)	-23.32%			
Finance	321,497	249,902	(71,594)	-22.27%			
Water Conservation	58,137	54,393	(3,744)	-6.44%			
Human Resources	137,898	83,906	(53,992)	-39.15%			
Information Technology	157,192	193,657	36,465	23.20%			
Customer Care	329,795	297,367	(32,428)	-9.83%			
Source of Supply-Purchased Water	882,537	291,101	(591,436)	-67.02%			
Plant Expenditures	172,176	(15,015)	(187,191)	-108.72%			
GAC Filter Media Replacement	539,412	123,876	(415,536)				
Total Cash Operating Expenses	\$ 6,917,638	\$ 4,556,937	\$ (2,360,701)	-34.13%			
Non-Cash Operating Expenses:							
Depreciation	\$ 1,316,066	\$ 1,301,307	\$ (14,759)	-1.12%			
OPEB Accrual Expense	383,130	383,130	-	0.00%			
Bad Debts	4,780	5,342	563	11.77%			
Service Costs Construction	6,287	85,729	79,443	1263.67%			
Capitalized Construction	(181,067)	(329,003)	(147,936)	81.70%			
Total Non-Cash Operating Expenses	\$ 1,529,196	\$ 1,446,507	\$ (82,690)	-5.41%			
Net Operating Profit/(Loss)	\$ (1,097,393)	\$ 1,550,071	\$ 2,647,465	-241.25%			
Non-Operating Revenues:							
Assessments (Debt Service)	\$ 1,321,250	\$ 1,188,000	\$ (133,250)	-10.09%			
Assessments (1%)	435,319	466,766	31,448	7.22%			
DWR Fixed Charge Recovery	24,192	27,003	2,811	11.62%			
Interest	102,491	80,963	(21,528)	-21.00%			
CIF - Infrastructure	5,124	37,361	32,238	629.21%			
CIF - Water Supply	12,286	190,654	178,368	1451.75%			
Grants - State and Federal	29,147	-	(29,147)				
Other	3,217	351	(2,866)				
Total Non-Operating Revenues	\$ 1,933,025	\$ 1,991,099	\$ 58,074	3.00%			
Non-Operating Expenses:							
Interest on Long-Term Debt	\$ 671,448	\$ 657,020	\$ (14,427)	-2.15%			
Amortization of SWP	692,246	713,655	21,409	3.09%			
Change in Investments in PRWA	2,730	-	(2,730)	-100.00%			
Water Conservation Programs	16,435	23,813	7,378	44.89%			
Total Non-Operating Expenses	\$ 1,382,859	\$ 1,394,489	\$ 11,630	0.84%			
Net Earnings	\$ (547,227)	\$ 2,146,681	\$ 2,693,909	-492.28%			

Palmdale Water District
Revenue Analysis
For the Nine Months Ending 9/30/2019

2019						2018 to 2019 Comparison		
	Thru August	September	Year-to-Date	Adjusted Budget	% of Budget	September	Year-to-Date	% Change
Operating Revenue:								
Wholesale Water	\$ 292,956	\$ 74,761	\$ 367,717	\$ 295,000	124.65%	\$ 21,236	\$ 101,090	37.91%
Water Sales	5,094,064	1,133,292	6,227,356	9,653,000	64.51%	(58,723)	(467,198)	-6.98%
Meter Fees	9,302,887	1,164,738	10,467,624	13,719,000	76.30%	88,977	612,449	6.21%
Water Quality Fees	476,849	93,494	570,343	826,500	69.01%	(4,184)	(39,728)	-6.51%
Elevation Fees	208,364	44,049	252,412	370,000	68.22%	(4,275)	(35,019)	-12.18%
Other	608,855	96,264	705,119	875,000	80.58%	(2,025)	(86,028)	-10.87%
Total Water Sales	\$ 15,983,975	\$ 2,606,596	\$ 18,590,571	\$ 25,738,500	72.23%	\$ 41,007	\$ 85,566	0.47%
Non-Operating Revenues:								
Assessments (Debt Service)	\$ 3,168,000	\$ 396,000	\$ 3,564,000	\$ 5,125,000	69.54%	\$ (44,417)	\$ (399,750)	-10.09%
Assessments (1%)	1,956,594	158,766	2,115,361	2,300,000	91.97%	11,682	401,021	23.39%
DWR Fixed Charge Recovery	145,017	27,003	172,020	175,000	98.30%	27,003	(18,342)	-9.64%
Interest	350,758	(5,706)	345,052	150,000	230.03%	(36,957)	170,469	97.64%
CIF - Infrastructure	7,910	37,361	45,271	18,750	241.45%	32,238	26,776	144.77%
CIF - Water Supply	-	190,654	190,654	56,250	338.94%	178,368	158,073	485.17%
Grants - State and Federal	9,185	-	9,185	100,000	9.19%	-	(38,482)	-80.73%
Other	26,034	43	26,077	50,000	52.15%	(108)	22,839	705.27%
Total Non-Operating Revenues	\$ 5,663,499	\$ 804,122	\$ 6,467,620	\$ 7,975,000	81.10%	\$ 167,808	\$ 322,605	5.25%
Total Revenue	\$ 21,647,473	\$ 3,410,718	\$ 25,058,191	\$ 33,713,500	74.33%	\$ 208,815	\$ 408,171	1.67%

2018					
	Thru August	September	Year-to-Date	Adjusted Budget	% of Budget
Operating Revenue:					
Wholesale Water	\$ 213,103	\$ 53,525	\$ 266,627	\$ 160,000	166.64%
Water Sales	5,502,539	1,192,014	6,694,553	8,320,000	80.46%
Meter Fees	8,779,415	1,075,760	9,855,175	13,006,500	75.77%
Water Quality Fees	512,393	97,678	610,071	941,000	64.83%
Elevation Fees	239,108	48,323	287,431	360,000	79.84%
Other	692,858	98,289	791,147	800,000	98.89%
Total Water Sales	\$ 15,726,313	\$ 2,512,065	\$ 18,238,378	\$ 23,587,500	77.32%
Non-Operating Revenues:					
Assessments (Debt Service)	\$ 3,523,333	\$ 440,417	\$ 3,963,750	\$ 5,125,000	77.34%
Assessments (1%)	1,567,255	147,085	1,714,339	2,375,000	72.18%
DWR Fixed Charge Recovery	190,362	-	190,362	175,000	108.78%
Interest	143,332	31,251	174,583	90,000	193.98%
CIF - Infrastructure	13,372	5,124	18,495	62,500	29.59%
CIF - Water Supply	20,295	12,286	32,581	187,500	17.38%
Grants - State and Federal	47,667	-	47,667	178,000	26.78%
Other	3,088	151	3,238	60,000	5.40%
Total Non-Operating Revenues	\$ 5,508,702	\$ 636,313	\$ 6,145,015	\$ 8,253,000	74.46%
Total Revenue	\$ 21,235,015	\$ 3,148,378	\$ 24,383,393	\$ 31,840,500	76.58%

**Palmdale Water District
Operating Expense Analysis
For the Nine Months Ending 9/30/2019**

	2019					2018 to 2019 Comparison		
	Thru August	September	Year-to-Date	Adjusted Budget	% of Budget	September	Year-to-Date	% Change
Cash Operating Expenses:								
Directors	\$ 74,812	\$ 9,466	\$ 84,278	\$ 140,500	59.98%	\$ 91	\$ (10,174)	-10.77%
Administration-Services	1,387,966	138,503	1,526,469	2,119,700	72.01%	(7,706)	183,937	13.70%
Administration-District	1,282,791	116,256	1,399,047	2,166,500	64.58%	(89,425)	(108,145)	-7.18%
Engineering	1,073,550	112,105	1,185,655	1,596,550	74.26%	(265)	(126,925)	-9.67%
Facilities	4,208,533	317,120	4,525,653	6,598,000	68.59%	(185,015)	(706,734)	-13.51%
Operations	2,187,845	206,396	2,394,241	3,012,000	79.49%	(83,046)	(330,962)	-12.14%
Finance	794,743	72,573	867,316	1,289,750	67.25%	(35,382)	(82,484)	-8.68%
Water Conservation	162,819	17,905	180,725	374,150	48.30%	784	8,739	5.08%
Human Resources	326,269	6,307	332,576	438,600	75.83%	(8,144)	(53,523)	-13.86%
Information Technology	645,141	43,594	688,735	956,050	72.04%	11,793	129,071	23.06%
Customer Care	875,781	109,036	984,817	1,347,700	73.07%	(10,181)	(14,001)	-1.40%
Source of Supply-Purchased Water	1,107,476	189	1,107,665	1,905,000	58.15%	(210,088)	(347,756)	-23.89%
Plant Expenditures	132,368	-	132,368	212,000	62.44%	(72,214)	(318,979)	-70.67%
GAC Filter Media Replacement	315,725	-	315,725	800,000	39.47%	(277,954)	(572,833)	-64.47%
Total Cash Operating Expenses	\$ 14,575,817	\$ 1,149,451	\$ 15,725,268	\$ 22,956,500	68.50%	\$ (966,751)	\$ (2,350,767)	-14.95%
Non-Cash Operating Expenses:								
Depreciation	\$ 3,510,753	\$ 427,772	\$ 3,938,525	\$ 5,050,000	77.99%	\$ (8,536)	\$ (58,948)	-1.47%
OPEB Accrual Expense	1,021,681	127,710	1,149,391	1,750,000	65.68%	-	-	
Bad Debts	13,332	293	13,626	50,000	27.25%	(791)	(74,343)	-84.51%
Service Costs Construction	70,789	22,121	92,910	100,000	92.91%	18,962	20,602	28.49%
Capitalized Construction	(764,824)	(87,532)	(852,357)	(600,000)	142.06%	(24,778)	(314,448)	58.46%
Total Non-Cash Operating Expenses	\$ 3,851,731	\$ 490,364	\$ 4,342,095	\$ 6,350,000	68.38%	\$ (15,142)	\$ (427,138)	-9.84%
Non-Operating Expenses:								
Interest on Long-Term Debt	\$ 1,753,004	\$ 216,636	\$ 1,969,640	\$ 2,648,000	74.38%	\$ (5,870)	\$ 215,285	12.27%
Amortization of SWP	1,902,687	237,885	2,140,572	2,881,000	74.30%	131	207,434	10.73%
Change in Investments in PRWA	306,655	-	306,655	300,000	102.22%	(2,730)	1,918	0.63%
Water Conservation Programs	31,396	1,498	32,894	236,500	13.91%	(3,582)	(38,784)	-54.11%
Total Non-Operating Expenses	\$ 3,993,743	\$ 456,018	\$ 4,449,761	\$ 6,065,500	73.36%	\$ (12,051)	\$ 385,853	9.49%
Total Expenses	\$ 22,421,292	\$ 2,095,833	\$ 24,517,125	\$ 35,372,000	69.31%	\$ (993,944)	\$ (2,392,052)	-8.89%

Palmdale Water District
Operating Expense Analysis
For the Nine Months Ending 9/30/2019
2018

2018 to 2019 Comparison

	Thru August	September	Year-to-Date	Adjusted Budget	% of Budget
Cash Operating Expenses:					
Directors	\$ 85,077	\$ 9,375	\$ 94,451	\$ 140,500	67.23%
Administration-Services	1,196,323	146,209	1,342,532	1,957,200	68.59%
Administration-District	1,301,511	205,682	1,507,192	1,730,000	87.12%
Engineering	1,200,210	112,370	1,312,580	1,662,900	78.93%
Facilities	4,730,251	502,135	5,232,386	7,091,750	73.78%
Operations	2,435,761	289,442	2,725,203	3,032,007	89.88%
Finance	841,844	107,955	949,799	1,291,250	73.56%
Water Conservation	154,864	17,121	171,985	300,000	57.33%
Human Resources	371,648	14,451	386,099	636,850	60.63%
Information Technology	527,863	31,801	559,664	896,350	62.44%
Customer Care	879,601	119,217	998,818	1,312,700	76.09%
Source of Supply-Purchased Water	1,245,143	210,277	1,455,420	2,100,000	69.31%
Plant Expenditures	379,133	72,214	451,347	1,144,000	39.45%
GAC Filter Media Replacement	610,604	277,954	888,558	840,000	105.78%
Total Cash Operating Expenses	\$ 15,959,833	\$ 2,116,202	\$ 18,076,035	\$ 24,135,507	74.89%
Non-Cash Operating Expenses:					
Depreciation	\$ 3,561,166	\$ 436,307	\$ 3,997,473	\$ 6,000,000	66.62%
OPEB Accrual Expense	1,021,681	127,710	1,149,391	2,300,000	49.97%
Bad Debts	86,885	1,084	87,969	50,000	175.94%
Service Costs Construction	69,150	3,159	72,308	125,000	57.85%
Capitalized Construction	(475,153)	(62,755)	(537,908)	(600,000)	89.65%
Total Non-Cash Operating Expenses	\$ 4,263,728	\$ 505,505	\$ 4,769,233	\$ 7,875,000	60.56%
Non-Operating Expenses:					
Interest on Long-Term Debt	\$ 1,531,849	\$ 222,506	\$ 1,754,355	\$ 2,063,500	85.02%
Amortization of SWP	1,695,384	237,754	1,933,138	2,851,000	67.81%
Change in Investments in PRWA	302,008	2,730	304,738	300,000	101.58%
Water Conservation Programs	66,598	5,079	71,677	221,000	32.43%
Total Non-Operating Expenses	\$ 3,595,839	\$ 468,069	\$ 4,063,908	\$ 5,435,500	74.77%
Total Expenses	\$ 23,819,400	\$ 3,089,777	\$ 26,909,176	\$ 37,446,007	71.86%

Palmdale Water District
2019 Directors Budget
For the Nine Months Ending Monday, September 30, 2019

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

Personnel Budget:

1-01-4000-000 Directors Pay	\$	-	\$	-	\$	-
Employee Benefits						
1-01-4005-000 Payroll Taxes		3,103	5,500		2,397	56.42%
Subtotal (Benefits)		3,103	5,500	-	2,397	56.42%
Total Personnel Expenses	\$	3,103	\$ 5,500	\$ -	\$ 2,397	56.42%

OPERATING EXPENSES:

1-01-xxxx-006 Director Share - Dizmang, Gloria	\$	3,530	\$ 23,010		\$ 19,480	15.34%
1-01-xxxx-007 Director Share - Alvarado, Robert		22,850	27,000		4,150	84.63%
1-01-xxxx-008 Director Share - Mac Laren, Kathy		18,140	27,000		8,860	67.18%
1-01-xxxx-010 Director Share - Dino, Vincent		16,909	27,000		10,091	62.62%
1-01-xxxx-011 Director Share - Henriquez, Marco		3,990	3,990		(0)	100.01%
1-01-xxxx-012 Director Share - Wilson, Don		15,756	27,000		11,244	58.36%
Subtotal Operating Expenses		81,175	135,000	-	53,825	60.13%
Total O & M Expenses	\$	84,278	\$ 140,500	\$ -	\$ 56,222	59.98%

Palmdale Water District
2019 Administration Services Budget
For the Nine Months Ending Monday, September 30, 2019

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

Personnel Budget:

1-02-4000-000 Salaries	\$ 953,945	\$ 1,350,000		\$ 396,055	70.66%
1-02-4000-100 Overtime	3,130	14,000		10,870	22.36%
Subtotal (Salaries)	\$ 957,075	\$ 1,364,000	\$ -	\$ 406,925	70.17%

Employee Benefits

1-02-4005-000 Payroll Taxes	\$ 68,458	\$ 96,500		28,042	70.94%
1-02-4010-000 Health Insurance	144,764	194,000		49,236	74.62%
1-02-4015-000 PERS	77,976	120,000		42,024	64.98%
Subtotal (Benefits)	\$ 291,198	\$ 410,500	\$ -	\$ 119,302	70.94%
Total Personnel Expenses	\$ 1,248,273	\$ 1,774,500	\$ -	\$ 526,227	70.35%

OPERATING EXPENSES:

1-02-4050-000 Staff Travel	\$ 11,599	\$ 14,000	\$ -	\$ 2,401	82.85%
1-02-4050-100 General Manager Travel	4,383	5,000		617	87.66%
1-02-4060-000 Staff Conferences & Seminars	3,455	6,000		2,545	57.58%
1-02-4060-100 General Manager Conferences & Seminars	2,659	4,000		1,341	66.48%
1-02-4130-000 Bank Charges	137,235	150,000		12,765	91.49%
1-02-4150-000 Accounting Services	19,000	25,000		6,000	76.00%
1-02-4175-000 Permits	13,167	17,500		4,333	75.24%
1-02-4180-000 Postage	6,665	25,000		18,335	26.66%
1-02-4190-100 Public Relations - Publications	21,155	30,000		8,845	70.52%
1-02-4190-700 Public Affairs - Marketing/Outreach	26,529	25,000		(1,529)	106.12%
1-02-4190-710 Public Affairs -Advertising	584	4,000		3,416	14.60%
1-02-4190-720 Public Affairs - Equipment	489	2,500		2,011	19.55%
1-02-4190-730 Public Affairs -Conference/Seminar/Travel	1,064	2,500		1,436	42.56%
1-02-4190-740 Public Affairs - Consultants	-	3,000		3,000	0.00%
1-02-4190-750 Public Affairs - Membership	640	700		60	91.43%
1-02-4200-000 Advertising	2,191	4,000		1,809	54.78%
1-02-4205-000 Office Supplies	21,898	22,000		102	99.53%
1-02-4210-000 Office Furniture	5,482	5,000		(482)	109.64%
Subtotal Operating Expenses	\$ 278,196	\$ 345,200	\$ -	\$ 67,004	80.59%
Total Departmental Expenses	\$ 1,526,469	\$ 2,119,700	\$ -	\$ 593,231	72.01%

Palmdale Water District
2019 Administration District Wide Budget
For the Nine Months Ending Monday, September 30, 2019

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

Personnel Budget:

1-02-5070-001 On-Call	\$ 58,781	\$ 105,000		\$ 46,219	55.98%
Subtotal (Salaries)	\$ 58,781	\$ 105,000	\$ -	\$ 46,219	55.98%

Employee Benefits

1-02-5070-002 PERS-Unfunded Liability	\$ 507,472	\$ 699,000		191,528	72.60%
1-02-5070-003 Workers Compensation	200,117	375,000		174,883	53.36%
1-02-5070-004 Vacation Benefit Expense	32,578	25,000		(7,578)	130.31%
1-02-5070-005 Life Insurance	4,854	6,500		1,646	74.68%
Subtotal (Benefits)	\$ 745,022	\$ 1,105,500	\$ -	\$ 360,478	67.39%

Total Personnel Expenses	\$ 803,803	\$ 1,210,500	\$ -	\$ 406,697	66.40%
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OPERATING EXPENSES:

1-02-5070-006 Other Operating	\$ 20,003	\$ 25,000		4,997	80.01%
1-02-5070-007 Consultants	155,994	234,000		78,006	66.66%
1-02-5070-008 Insurance	166,187	280,000		113,813	59.35%
1-02-5070-009 Groundwater Adjudication - Legal	15,265	40,000		24,735	38.16%
1-02-5070-010 Legal Services	64,022	125,000		60,978	51.22%
1-02-5070-011 Memberships/Subscriptions	81,850	125,000		43,150	65.48%
1-02-5070-012 Elections	51,671	57,000		5,329	90.65%
1-02-5070-014 Groundwater Adjudication - Assessment	40,251	45,000		4,749	89.45%
Subtotal Operating Expenses	\$ 595,244	\$ 931,000	\$ -	\$ 335,756	63.94%

Total Departmental Expenses	\$ 1,399,047	\$ 2,141,500	\$ -	\$ 742,453	65.33%
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Palmdale Water District
2019 Engineering Budget
For the Nine Months Ending Monday, September 30, 2019

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-03-4000-000 Salaries*	\$ 818,807	\$ 1,092,500	\$ (68,789)	\$ 204,904	79.98%
1-03-4000-100 Overtime*	18,781	11,250	(1,433)	(8,964)	191.31%
Subtotal (Salaries)	\$ 837,588	\$ 1,103,750	\$ (70,222)	\$ 195,940	81.04%
Employee Benefits					
1-03-4005-000 Payroll Taxes*	63,908	82,000	(7,711)	10,381	86.03%
1-03-4010-000 Health Insurance	167,787	211,000		43,213	79.52%
1-03-4015-000 PERS*	71,095	106,000	(6,876)	28,029	71.72%
Subtotal (Benefits)	\$ 302,789	\$ 399,000	\$ (14,587)	\$ 81,624	78.77%
Total Personnel Expenses	\$ 1,140,377	\$ 1,502,750	\$ (84,809)	\$ 277,564	80.42%
OPERATING EXPENSES:					
1-03-4050-000 Staff Travel	\$ 2,115	\$ 4,500		\$ 2,385	47.00%
1-03-4060-000 Staff Conferences & Seminars	1,590	4,800		3,210	33.13%
1-03-4060-001 Staff Training - Auto CAD Civil 3D	-	13,000		13,000	0.00%
1-03-4155-000 Contracted Services	2,432	20,000		17,568	12.16%
1-03-4165-000 Memberships/Subscriptions	2,584	2,500		(84)	103.35%
1-03-4250-000 General Materials & Supplies	1,422	10,500		9,078	13.54%
1-03-8100-100 Computer Software - Maint. & Support	3,262	31,000		27,738	10.52%
1-03-8100-200 Computer Software - SCADAWatch	31,873	7,500		(24,373)	424.97%
Subtotal Operating Expenses	\$ 45,278	\$ 93,800	\$ -	\$ 48,522	48.27%
Total Departmental Expenses	\$ 1,185,655	\$ 1,596,550	\$ (84,809)	\$ 326,086	78.43%

* Budget adjustments by Board action 03/25/19

Palmdale Water District
2019 Facilities Budget
For the Nine Months Ending Monday, September 30, 2019

	YTD ACTUAL	ORIGINAL BUDGET	ADJUSTMENTS	ADJUSTED BUDGET	PERCENT
	2019	2019	2019	REMAINING	USED
Personnel Budget:					
1-04-4000-000 Salaries	\$ 1,613,629	\$ 2,251,500		\$ 637,871	71.67%
1-04-4000-100 Overtime	132,513	115,000		(17,513)	115.23%
Subtotal (Salaries)	\$ 1,746,142	\$ 2,366,500	\$ -	\$ 620,358	73.79%
Employee Benefits					
1-04-4005-000 Payroll Taxes	137,485	181,000		43,515	75.96%
1-04-4010-000 Health Insurance	415,046	473,000		57,954	87.75%
1-04-4015-000 PERS	137,001	230,500		93,499	59.44%
Subtotal (Benefits)	\$ 689,532	\$ 884,500	\$ -	\$ 194,968	77.96%
Total Personnel Expenses	\$ 2,435,674	\$ 3,251,000	\$ -	\$ 815,326	74.92%

OPERATING EXPENSES:

1-04-4050-000 Staff Travel	\$ 6,549	\$ 6,000		\$ (549)	109.15%
1-04-4060-000 Staff Conferences & Seminars	2,389	15,000		12,611	15.93%
1-04-4155-000 Contracted Services	467,428	571,500		104,072	81.79%
1-04-4175-000 Permits-Dams	42,780	40,000		(2,780)	106.95%
1-04-4215-100 Natural Gas - Wells & Boosters	152,987	210,000		57,013	72.85%
1-04-4215-200 Natural Gas - Buildings	5,850	9,000		3,150	65.00%
1-04-4220-100 Electricity - Wells & Boosters	591,920	1,150,000		558,080	51.47%
1-04-4220-200 Electricity - Buildings	45,540	88,000		42,460	51.75%
1-04-4225-000 Maint. & Repair - Vehicles	16,422	32,500		16,078	50.53%
1-04-4230-100 Maint. & Rep. Office Building	4,621	25,000		20,379	18.49%
1-04-4235-110 Maint. & Rep. Equipment	6,671	12,000		5,329	55.60%
1-04-4235-400 Maint. & Rep. Operations - Wells	30,432	80,000		49,568	38.04%
1-04-4235-405 Maint. & Rep. Operations - Boosters	25,150	50,000		24,850	50.30%
1-04-4235-410 Maint. & Rep. Operations - Shop Bldgs	5,490	25,000		19,510	21.96%
1-04-4235-415 Maint. & Rep. Operations - Facilities	14,783	50,000		35,217	29.57%
1-04-4235-420 Maint. & Rep. Operations - Water Lines	195,320	300,000		104,680	65.11%
1-04-4235-425 Maint. & Rep. Operations - Littlerock Dam	169	15,000		14,831	1.12%
1-04-4235-430 Maint. & Rep. Operations - Palmdale Dam	670	-		(670)	
1-04-4235-435 Maint. & Rep. Operations - Palmdale Canal	4,884	10,000		5,116	48.84%
1-04-4235-440 Maint. & Rep. Operations - Large Meters	12,883	25,000		12,117	51.53%
1-04-4235-445 Maint. & Rep. Operations - Telemetry	893	-		(893)	
1-04-4235-450 Maint. & Rep. Operations - Hypo Generators	1,443	10,000		8,557	14.43%
1-04-4235-455 Maint. & Rep. Operations - Heavy Equipment	53,323	42,500		(10,823)	125.47%
1-04-4235-460 Maint. & Rep. Operations - Storage Reservoirs	1,997	5,000		3,003	39.94%
1-04-4235-461 Maint. & Rep. Operations - Air Vac	14,815	15,000		185	98.77%
1-04-4235-470 Maint. & Rep. Operations - Meters Exchanges	66,407	50,000		(16,407)	132.81%
1-04-4270-300 Telecommunication - Other	5,846	5,000		(846)	116.92%
1-04-4300-100 Testing - Regulatory Compliance	8,725	20,000		11,275	43.63%
1-04-4300-200 Testing - Large Meters	11,520	12,500		980	92.16%
1-04-4300-300 Testing - Edison Testing	5,800	15,000		9,200	38.67%
1-04-6000-000 Waste Disposal	10,744	20,000		9,256	53.72%
1-04-6100-100 Fuel and Lube - Vehicle	76,444	134,000		57,556	57.05%
1-04-6100-200 Fuel and Lube - Machinery	20,820	25,000		4,180	83.28%
1-04-6200-000 Uniforms	14,275	28,000		13,725	50.98%
1-04-6300-100 Supplies - General	23,843	55,000		31,157	43.35%
1-04-6300-200 Supplies - Hypo Generators	6,627	7,500		873	88.36%
1-04-6300-300 Supplies - Electrical	553	3,000		2,447	18.44%
1-04-6300-400 Supplies - Telemetry	1,490	5,000		3,510	29.79%
1-04-6300-800 Supplies - Construction Materials	23,355	35,000		11,645	66.73%
1-04-6400-000 Tools	28,360	45,000		16,640	63.02%
1-04-6450-000 Equipment	-	15,500		15,500	0.00%
1-04-7000-100 Leases -Equipment	16,580	15,000		(1,580)	110.53%
1-04-7000-100 Leases -Vehicles	63,181	70,000		6,819	90.26%
Subtotal Operating Expenses	\$ 2,089,978	\$ 3,347,000	\$ -	\$ 1,257,022	62.44%
Total Departmental Expenses	\$ 4,525,653	\$ 6,598,000	\$ -	\$ 2,072,347	68.59%

Palmdale Water District
2019 Operation Budget
For the Nine Months Ending Monday, September 30, 2019

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-05-4000-000 Salaries	\$ 748,931	\$ 1,006,500		\$ 257,569	74.41%
1-05-4000-100 Overtime	82,656	73,500		(9,156)	112.46%
Subtotal (Salaries)	\$ 831,588	\$ 1,080,000	\$ -	\$ 248,412	77.00%
Employee Benefits					
1-05-4005-000 Payroll Taxes	64,701	81,000		16,299	79.88%
1-05-4010-000 Health Insurance	123,725	179,000		55,275	69.12%
1-05-4015-000 PERS	64,692	102,000		37,308	63.42%
Subtotal (Benefits)	\$ 253,119	\$ 362,000	\$ -	\$ 108,881	69.92%
Total Personnel Expenses	\$ 1,084,706	\$ 1,442,000	\$ -	\$ 357,294	75.22%
OPERATING EXPENSES:					
1-05-4050-000 Staff Travel	\$ 2,158	\$ 3,000		\$ 842	71.92%
1-05-4060-000 Staff Conferences & Seminars	1,070	3,000		1,930	35.67%
1-05-4120-100 Training - Lab Equipment	-	5,000			
1-05-4155-000 Contracted Services	57,645	97,000		39,355	59.43%
1-05-4175-000 Permits	7,838	68,000		60,162	11.53%
1-05-4215-200 Natural Gas - WTP	834	3,000		2,166	27.81%
1-05-4220-200 Electricity - WTP	154,931	200,000		45,069	77.47%
1-05-4230-110 Maint. & Rep. - Office Equipment	1,645	5,000		3,355	32.90%
1-05-4235-110 Maint. & Rep. Operations - Equipment	12,349	20,000		7,651	61.74%
1-05-4235-410 Maint. & Rep. Operations - Shop Bldgs	7,036	6,000		(1,036)	117.26%
1-05-4235-415 Maint. & Rep. Operations - Facilities	72,109	70,000		(2,109)	103.01%
1-05-4235-500 Maint. & Rep. Operations - Wind Turbine	2,790	10,000		7,210	27.90%
1-05-4236-000 Palmdale Lake Management	101,418	100,000		(1,418)	101.42%
1-05-6000-000 Waste Disposal	12,778	20,000		7,222	63.89%
1-05-6200-000 Uniforms	8,797	16,000		7,203	54.98%
1-05-6300-100 Supplies - Misc.	5,029	15,000		9,971	33.53%
1-05-6300-600 Supplies - Lab	35,270	60,000		24,730	58.78%
1-05-6300-700 Outside Lab Work	58,258	100,000		41,743	58.26%
1-05-6400-000 Tools	2,929	6,000		3,071	48.82%
1-05-6500-000 Chemicals	754,111	760,000		5,889	99.23%
1-05-7000-100 Leases -Equipment	10,542	3,000		(7,542)	351.41%
Subtotal Operating Expenses	\$ 1,309,535	\$ 1,570,000	\$ -	\$ 255,465	83.41%
Total Departmental Expenses	\$ 2,394,241	\$ 3,012,000	\$ -	\$ 612,759	79.49%

Palmdale Water District
2019 Finance Budget
For the Nine Months Ending Monday, September 30, 2019

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

1-06-4000-000 Salaries	\$ 492,637	\$ 711,750	\$ 219,113	69.21%
1-06-4000-100 Overtime	582	3,000	2,418	19.38%
Subtotal (Salaries)	\$ 493,218	\$ 714,750	\$ -	69.01%

Employee Benefits

1-06-4005-000 Payroll Taxes	36,754	55,000	18,246	66.83%
1-06-4010-000 Health Insurance	79,392	101,250	21,858	78.41%
1-06-4015-000 PERS	45,371	72,500	27,129	62.58%
Subtotal (Benefits)	\$ 161,517	\$ 228,750	\$ -	70.61%
Total Personnel Expenses	\$ 654,736	\$ 943,500	\$ -	69.39%

OPERATING EXPENSES:

1-06-4050-000 Staff Travel	\$ 347	\$ 2,000	\$ 1,654	17.33%
1-06-4060-000 Staff Conferences & Seminars	335	1,500.00	1,165	22.33%
1-06-4155-000 Contracted Services	14,835	12,250	(2,585)	121.10%
1-06-4155-100 Contracted Services - Infosend	155,607	270,000	114,393	57.63%
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	20,906	25,000	4,094	83.62%
1-06-4270-200 Telecommunication - Cellular Stipend	18,455	24,500	6,045	75.33%
1-06-7000-100 Leases - Equipment	1,876	3,000	1,124	62.53%
Subtotal Operating Expenses	\$ 212,580	\$ 346,250	\$ -	61.39%
Total Departmental Expenses	\$ 867,316	\$ 1,289,750	\$ -	67.25%

Palmdale Water District
2019 Water Conservation Budget
For the Nine Months Ending Monday, September 30, 2019

Personnel Budget:

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
1-07-4000-000 Salaries	\$ 114,198	\$ 156,750		\$ 42,552	72.85%
1-07-4000-100 Overtime	3,221	3,000		(221)	107.38%
Subtotal (Salaries)	\$ 117,419	\$ 159,750		\$ 42,331	73.50%
Employee Benefits					
1-07-4005-000 Payroll Taxes	9,251	12,500		3,249	74.01%
1-07-4010-000 Health Insurance	33,204	40,400		7,196	82.19%
1-07-4015-000 PERS	11,038	16,000		4,962	68.99%
Subtotal (Benefits)	\$ 53,493	\$ 68,900	\$ -	\$ 15,407	77.64%
Total Personnel Expenses	\$ 170,911	\$ 228,650	\$ -	\$ 57,960	74.75%

OPERATING EXPENSES:

1-07-4050-000 Staff Travel	\$ 1,591	\$ 2,500		\$ 909	63.64%
1-07-4060-000 Staff Conferences & Seminar	1,145	3,000		1,855	38.17%
1-07-4190-300 Public Relations - Landscape Workshop/Training	89	5,000		4,911	1.79%
1-07-4190-400 Public Relations - Contests	390	3,000		2,610	13.01%
1-07-4190-500 Public Relations - Education Programs	1,177	120,000		118,823	0.98%
1-07-4190-900 Public Relations - Other	1,522	5,000		3,478	30.44%
1-07-6300-100 Supplies - Misc.	3,899	7,000		3,101	55.70%
Subtotal Operating Expenses	\$ 9,813	\$ 145,500	\$ -	\$ 135,687	6.74%
Total Departmental Expenses	\$ 180,725	\$ 374,150	\$ -	\$ 193,647	48.30%

Palmdale Water District
2019 Human Resources Budget
For the Nine Months Ending Monday, September 30, 2019

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

Personnel Budget:

1-08-4000-000 Salaries	\$ 169,940	\$ 222,750		\$ 52,810	76.29%
1-08-4000-100 Salaries - Overtime	-	1,000		1,000	0.00%
Subtotal (Salaries)	\$ 169,940	\$ 222,750	\$ -	\$ 52,810	76.29%

Employee Benefits

1-08-4005-000 Payroll Taxes	13,440	17,000		3,560	79.06%
1-08-4010-000 Health Insurance	24,811	31,750		6,939	78.14%
1-08-4015-000 PERS	12,989	18,000		5,011	72.16%
Subtotal (Benefits)	\$ 51,240	\$ 66,750	\$ -	\$ 15,510	76.76%

Total Personnel Expenses

\$ 221,180	\$ 289,500	\$ -	\$ 68,320	76.40%
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OPERATING EXPENSES:

1-08-4050-000 Staff Travel	\$ 777	\$ 1,500		\$ 723	51.83%
1-08-4060-000 Staff Conferences & Seminars	749	1,500		751	49.93%
1-08-4070-000 Employee Expense	58,557	50,000		(8,557)	117.11%
1-08-4090-000 Temporary Staffing	-	-		-	
1-08-4095-000 Employee Recruitment	6,750	3,000		(3,750)	225.01%
1-08-4100-000 Employee Retention	2,446	5,000		2,554	48.92%
1-08-4105-000 Employee Relations	620	3,500		2,880	17.71%
1-08-4120-100 Training-Safety	2,343	35,000		32,657	6.69%
1-08-4120-200 Training-Speciality	6,876	15,000		8,124	45.84%
1-08-4121-000 Safety Program	35	1,000		965	3.50%
1-08-4165-000 Membership/Subscriptions	1,349	1,600		251	84.33%
1-08-4165-100 HR/Safety Publications	-	1,000		1,000	0.00%
1-08-6300-500 Supplies - Safety	30,893	30,000		(893)	102.98%
Subtotal Operating Expenses	\$ 111,396	\$ 148,100	\$ -	\$ 36,704	75.22%

Total Departmental Expenses

\$ 332,576	\$ 437,600	\$ -	\$ 105,024	76.00%
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Palmdale Water District
2019 Information Technology Budget
For the Nine Months Ending Monday, September 30, 2019

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

1-09-4000-000 Salaries*	\$ 199,868	\$ 213,500	\$ 68,789	\$ 82,421	70.80%
1-09-4000-100 Overtime*	731	3,000	1,433	3,702	16.48%
Subtotal (Salaries)	\$ 200,598	\$ 216,500	\$ 70,222	\$ 86,124	69.96%

Employee Benefits

1-09-4005-000 Payroll Taxes*	15,263	17,000	7,711	9,448	61.77%
1-09-4010-000 Health Insurance	23,092	24,750		1,658	93.30%
1-09-4015-000 PERS*	17,801	21,750	6,876	10,825	62.19%
Subtotal (Benefits)	\$ 56,156	\$ 63,500	\$ 14,587	\$ 21,931	71.92%

Total Personnel Expenses

\$ 256,755	\$ 280,000	\$ 84,809	\$ 108,054	70.38%
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OPERATING EXPENSES:

1-09-4050-000 Staff Travel	\$ 2,968	\$ 3,000		\$ 32	98.92%
1-09-4060-000 Staff Conferences & Seminars	859	10,000		9,141	8.59%
1-09-4155-000 Contracted Services	116,665	200,850	(7,000)	77,185	60.18%
1-09-4165-000 Memberships/Subscriptions	1,455	2,500		1,045	58.20%
1-09-4270-000 Telecommunications	64,667	99,500		34,833	64.99%
1-09-7000-100 Leases - Equipment	40,647				
1-09-8000-100 Computer Equipment - Computers	40,582	45,000	7,000	11,418	78.04%
1-09-8000-200 Computer Equipment - Laptops	12,741	45,000		32,259	28.31%
1-09-8000-300 Computer Equipment - Monitors	2,214	2,000		(214)	110.70%
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	12,231	25,000		12,769	48.92%
1-09-8000-650 Computer Equipment - Warranty & Support	6,000	15,000		9,000	40.00%
1-09-8100-100 Computer Software - Maint. and Support	92,057	145,200		53,143	63.40%
1-09-8100-150 Computer Software - Dynamics GP Support	30,623	55,000		24,377	55.68%
1-09-8100-200 Computer Software - Software and Upgrades	8,200	20,000		11,800	41.00%
Subtotal Operating Expenses	\$ 431,980	\$ 674,050	\$ -	\$ 282,717	64.09%

Total Departmental Expenses

\$ 688,735	\$ 954,050	\$ 84,809	\$ 390,771	66.30%
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* Budget adjustments by Board action 03/25/19

Palmdale Water District
2019 Customer Care Budget
For the Nine Months Ending Monday, September 30, 2019

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

1-10-4000-000 Salaries	\$ 687,753	\$ 897,000	\$ 209,247	76.67%
1-10-4000-100 Overtime	1,964	7,500	5,536	26.19%
Subtotal (Salaries)	\$ 689,717	\$ 904,500	\$ -	76.25%

Employee Benefits

1-10-4005-000 Payroll Taxes	50,771	68,500	17,729	74.12%
1-10-4010-000 Health Insurance	163,469	181,500	18,031	90.07%
1-10-4015-000 PERS	58,747	121,500	62,753	48.35%
Subtotal (Benefits)	\$ 272,987	\$ 371,500	\$ -	73.48%

Total Personnel Expenses

\$ 962,704	\$ 1,276,000	\$ -	\$ 313,296	75.45%
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OPERATING EXPENSES:

1-10-4050-000 Staff Travel	\$ 1,123	\$ 2,000	\$ 877	56.14%
1-10-4060-000 Staff Conferences & Seminars	954	3,000	2,046	31.80%
1-10-4155-000 Contracted Services	18,532	22,000	3,468	84.24%
1-10-4230-110 Maintenance & Repair-Office Equipment	-	200	200	0.00%
1-10-4250-000 General Material & Supplies	633	7,000	6,367	9.04%
1-10-4260-000 Business Forms	871	2,500	1,629	34.85%
Subtotal Operating Expenses	\$ 22,113	\$ 36,700	\$ -	60.25%

Total Departmental Expenses

\$ 984,817	\$ 1,312,700	\$ -	\$ 327,883	75.02%
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New and Replacement Capital Projects

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			174,122	-	74,342	-	-	54,040	-	-	5,540	-	40,200	-	-	-	-	-	99,780
2017	15-611	WM Replacement - Camares & Avenue S14 (Spec 1502)	Replacement Cap.	110,000				44,335	-	10,584	-	-	-	-	6,722	9,864	13,267	3,475	422	-	-	-	-	33,750
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				110,306	-	59,389	14,293	4,664	340	1,516	-	808	-	-	29,297	-	-	-	-	50,918
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				6,062	-	-	-	-	-	-	-	-	3,220	2,842	-	-	-	-	-	6,062
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 & Sndblsting			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					52,661	-	8,636	2,308	-	-	-	39,566	2,152	-	-	-	-	-	-	-	44,025
2018	18-414	Well # 25 - Emergency Rehabilitation	General Project					160,576	-	-	-	-	-	88,341	-	29,729	-	42,506	-	-	-	-	-	160,576
2018	18-615	Install/Construction - Water Fill Station	General Project					19,942	-	-	-	-	-	-	-	19,942	-	-	-	-	-	-	-	19,942
2019	19-403	2019 Canal Repair-Bentonite	General Project	12,000				7,763	-	-	-	-	-	7,763	-	-	-	-	-	-	-	-	-	7,763
2019	19-404	2019 Meter Exchange Project	General Project	750,000				508,483	-	-	-	-	507,176	632	-	-	441	80	154	-	-	-	-	508,483
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			2,358	-	-	-	-	-	2,358	-	-	-	-	-	-	-	-	-	2,358
			Sub-Totals:	4,140,667		427,490		2,222,210	195,298	1,260,016	34,053	15,749	561,556	100,610	46,288	68,035	16,928	89,102	29,873	-	-	-	-	962,194

Palmdale Water District
2018 Capital Projects - Contractual Commitments and Needs

Consulting and Engineering Support

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 - CEQA, Permitting, Pre-Design, and Pilot	Water Supply		Kennedy/Jenks	1,627,000	05/12/2016	-	1,627,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Paid by General Fund			Kennedy/Jenks			432,840	-	432,840	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	14-603	Upper Amargosa Recharge Project	Water Supply		City of Palmdale	1,250,000	12/04/2013	244,431	1,005,569	18,806	-	-	-	225,626	-	-	-	-	-	-	-	-	225,626	-
2017	04-501	Littlerock Sediment Removal Project (EIR/EIS/Permitting)	Water Supply		Aspen	869,023	09/14/2016	-	869,023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Paid by General Fund			Aspen			208,383	-	206,782	-	-	-	-	-	1,601	-	-	-	-	-	-	1,601	-
		Paid by 2018A Water Revenue Bonds			Aspen	1,238,287	07/18/2018	635,412	602,875	184,515	-	223,960	78,799	49,460	-	6,959	33,297	58,422	-	-	-	-	450,897	-
		Paid by 2018A Water Revenue Bonds			ASI	9,275,808	07/18/2018	5,395,381	3,880,427	1,777,841	-	2,159,848	338,899	-	-	-	-	1,118,793	-	-	-	-	3,617,540	-
					Forest Service	100,000	04/26/2017	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	04-501	Littlerock Sediment Removal (Cost Recovery Agreement)	Permitting			-		146,954	-	146,954	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	04-501	Littlerock Sediment Removal Project - Design Grade Control Structure	Water Supply	350,000																				
2017	14-404	Water System Master Plan - CEQA	Facilities Planning		ESA	174,715	11/09/2016	133,778	131,242	133,778	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Water System Master Plan - CEQA (Amendment No. 1)	Facilities Planning		ESA	69,985	01/24/2018																	
		Water System Master Plan - CEQA (Amendment No. 2)	Facilities Planning		ESA	20,320	05/14/2018																	
		Water System Master Plan - Hydraulic Model	Facilities Planning		Stantec	9,510	05/14/2018	-	9,510	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	17-405	WTP Process Evaluation (As-Needed)	Regulatory		Carollo	35,000	01/11/2017	3,500	31,500	3,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	17-410	Sanitary Survey Update	Regulatory	50,000	Black & Veatch	49,773	07/26/2017	33,763	16,010	33,763	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	04-501	Littlerock Sediment Removal Project - State Permits	Permitting	152,000		-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	18-402	Emergency Action Plan	Planning	175,000	Black & Veatch	178,970	01/24/2018	132,186	46,784	124,573	-	-	-	5,776	1,837	-	-	-	-	-	-	-	7,613	-
2018		System Valuation Study	Financial Planning	30,000		-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Electrical Engineering (As-Needed)	Facilities Design	10,000		-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Energy Storage - Feasibility and Pilot Study	Savings/Efficiency	50,000		-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
						-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Totals:				817,000		14,898,391		7,366,630	8,319,938	3,063,352	-	2,383,808	417,699	280,862	1,837	8,560	33,297	1,177,214	-	-	-	-	4,303,278	-

New and Replacement Equipment

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
2018	17-402	WTP - Security Improvements - Additional Cameras (Blind Spots) Spec. No. 1702	Safety		Siemens	20,000		10,236	9,764	10,236	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	18-405	Replace and Upgrade VMWare Servers (EOL)	Replacement Equip.					81,721	-	81,721	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Replace Firewall and VPN Appliances (EOL)	Replacement Equip.					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Upgrade Microsoft GP & SQL Databases	Replacement Equip.					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Water Meter Calibration Bench	New Equipment	10,000		-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Online Forms (Add-In Functionality)	New Equipment	5,000		-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Customer Texting / Mass Communication	New Equipment	15,000		-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Conference Bridge - ShoreTel	New Equipment	25,000		-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Data Center UPS - Whole Room UPS	New Equipment	25,000		-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
						-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Totals:				80,000		20,000		91,957	9,764	91,957	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Water Quality Fee Funded Projects

Budget Year	Work Order	Project Title	Project Type	Estimated Expense	Vendor/Supplier	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
2019	19-401	GAC Replacements @ WTP	Water Quality	760,000	Calgon Carbon	-	07/09/2014	371,628	-		123,876	-	-	123,876	-	-	-	123,876	-	-	-	-	371,628	-
2019	19-401	GAC Replacement @ Underground Booster Station	Water Quality	40,000	Evoqua	-	03/10/2017	68,074	-		-	-	-	-	-	-	68,074	-	-	-	-	-	68,074	-
											-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Totals:				800,000		-		439,702	-	-	123,876	-	-	123,876	-	-	68,074	123,876	-	-	-	-	439,702	-

- = Projects that originated from 2013 WRB Funds
- = Project had additional funding paid out by the general fund to complete.
- = Project is now deemed complete with no further expense.
- = Projects paid by 2018 WRB Funds

Project Summary (W/O GAC Included)										Totals	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2019 Total
Total Approved Contracts to Date										15,345,881													
Total Payments on Approved Contracts to Date										9,680,797													
Total Contract Balance to Date										8,525,000													
Non-Operating Capital Expenditures (Paid)											34,053	2,399,557	979,254	381,473	48,125	76,595	50,225	1,266,317	29,873	-	-	-	5,265,472
Non-Operating Capital Expenditures (Projected)										-	-	-	-	-	-	-	-	-	-	-	-	-	-
Funding Available Through Water Supply Fees										-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019 Funding Through Budgeted Non-Operating Capital Ex.										5,265,472	34,053	2,399,557	979,254	381,473	48,125	76,595	50,225	1,266,317	29,873	-	-	-	5,265,472

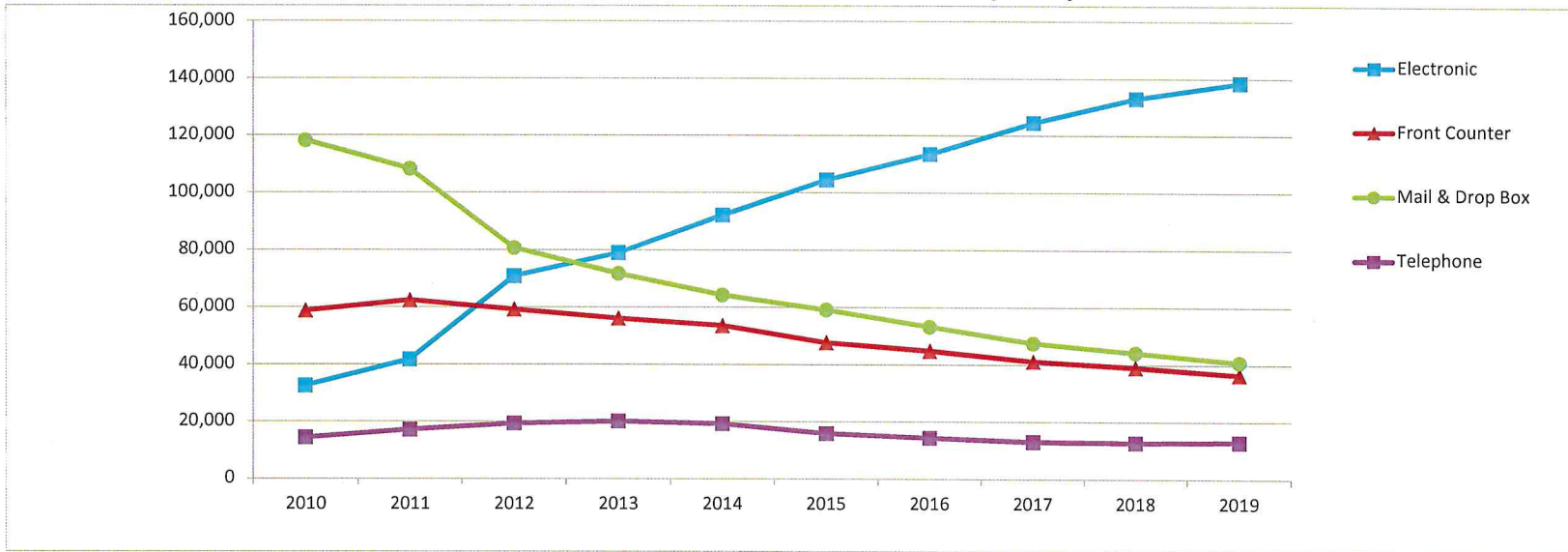
Water Revenue Bond - Series 2018A

Updated: October 15, 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	\$ 10,619,601	\$ 4,678,677	\$ 5,940,924	\$ (2,459,344)
		Original Contract Amt: \$9,500,808, C.O.1: \$1,118,792.54					
LGCS-ASP	04-501	Littlerock Dam - Grade Control Structure (Monitoring)		1,238,287	586,774	651,513	(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 September 30					(278,577)		
Totals:			\$ 13,774,172	\$ 11,857,888	\$ 5,201,084	\$ 6,592,437	\$ (3,697,631)
2018A Water Revenue Bonds - Unallocated Funds:				\$ 1,916,284			
2018A Water Revenue Bonds - Remaining Funds to payout:					\$ 8,573,088		

Requisition No.	Payee	Date Approved	Invoice No.	Project	Payment Amount
	Issuance Costs	Jun 27, 2018	N/A	WRB	\$ 226,302.82
	Interest - Jul 2018		N/A	INT	1,384.72
	Interest - Aug 2018		N/A	INT	20,900.39
1	Aspen Environmental Group	Sep 12, 2018	1116.007-01	LGCS-ASP	28,105.88
2	ASI Construction LLC	Sep 18, 2018	01	LGCS-ASI	60,027.00
	Interest - Sep 2018		N/A	INT	21,047.68
3	ASI Construction LLC	Oct 2, 2018	02	LGCS-ASI	156,655.00
4	Aspen Environmental Group	Oct 8, 2018	1116.007-02	LGCS-ASP	51,072.42
5	Aspen Environmental Group	Oct 30, 2018	1116.007-03	LGCS-ASP	56,698.38
	Interest - Oct 2018		N/A	INT	20,838.36
6	ASI Construction LLC	Nov 7, 2018	03	LGCS-ASI	844,455.00
	Interest - Nov 2018		N/A	INT	22,998.40
7	Aspen Environmental Group	Dec 10, 2018	1116.007-04	LGCS-ASP	99,711.66
7	ASI Construction LLC	Dec 10, 2018	04	LGCS-ASI	665,631.99
	Interest - Dec 2018		N/A	INT	21,673.24
8	Aspen Environmental Group	Jan 3, 2019	1116.007-05	LGCS-ASP	67,719.03
9	ASI Construction LLC	Jan 7, 2019	05	LGCS-ASI	1,494,216.00
10	Aspen Environmental Group	Jan 29, 2019	1116.007-06	LGCS-ASP	56,529.35
	Interest - Jan 2019		N/A	INT	22,085.33
11	ASI Construction LLC	Feb 14, 2019	06	LGCS-ASI	338,899.30
	Interest - Feb 2019		N/A	INT	20,485.96
12	Aspen Environmental Group	Feb 28, 2019	1116.007-07	LGCS-ASP	78,799.25
	Interest - Mar 2019		N/A	INT	17,656.62
13	Aspen Environmental Group	Apr 1, 2019	1116.007-08	LGCS-ASP	34,790.67
13	Aspen Environmental Group	Apr 1, 2019	1116.008-01	LGCS-ASP	7,731.53
14	Aspen Environmental Group	Apr 22, 2019	1116.007-09	LGCS-ASP	6,938.12
	Interest - Apr 2019		N/A	INT	19,042.25
15	Aspen Environmental Group	May 15, 2019	1116.007-10	LGCS-ASP	6,958.75
	Interest - May 2019		N/A	INT	18,485.68
	Interest - June 2019		N/A	INT	18,852.79
16	Aspen Environmental Group	Jul 1, 2019	1116.007-11	LGCS-ASP	11,059.71
17	Aspen Environmental Group	Jul 30, 2019	1116.007-12	LGCS-ASP	22,237.47
	Interest - July 2019		N/A	INT	18,017.03
18	Aspen Environmental Group	Aug 27, 2019	1116.007-13	LGCS-ASP	58,421.77
19	ASI Construction LLC	Aug 28, 2019	Chng Order 4	LGCS-ASI	1,118,792.54
	Interest - August 2019		N/A	INT	18,580.51
	Interest - September 2019		N/A	INT	16,527.97

Payment Transactions By Types January - September



Payment Type	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Electronic	32,493	41,672	70,829	78,883	92,120	104,439	113,505	124,495	132,975	138,439
Front Counter	58,771	62,384	59,151	56,063	53,534	47,638	44,744	41,184	39,060	36,447
Mail & Drop Box	118,208	108,224	80,621	71,693	64,199	59,069	53,206	47,457	44,149	40,858
Telephone	14,364	17,142	19,397	20,088	19,308	15,890	14,390	13,041	12,785	12,918
Total	223,834	229,422	229,998	226,727	229,161	227,036	225,845	226,177	228,969	228,662

Detail of Electronic Payments	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
META - ACH Pymt	5,840	6,022	5,629	5,831	2,312	2,456	1,212	1,281	1,247	1,283
WES - ACH Pymt	162	630	676	771	744	733	752	775	736	695
INF - Website Pymts	26,491	34,549	47,704	52,103	54,925	57,784	60,620	67,205	72,429	77,276
IVR - Automated Pay ##	0	0	0	0	8,367	17,015	21,212	24,344	26,096	27,542
KIOSK - Automated Pay \$\$	0	0	0	0	0	127	1,054	848	1,659	971
PNM - Automated Pay %%	0	0	0	0	0	0	324	1,997	3,054	3,490
VAN - ACH Pymt &&	0	471	16,820	20,178	25,772	26,324	28,331	28,045	27,754	27,182
Total	32,493	41,672	70,829	78,883	92,120	104,439	113,505	124,495	132,975	138,439

##- IVR service started March 13, 2014

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

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

&& - Vanco ACH service started Sept 2011