Since 1918

PALMDALE WATER DISTRICT

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June 2, 2016

Agenda for a Meeting of the Finance Committee of the Palmdale Water District Committee Members: Marco Henriquez-Chair, Robert Alvarado to be held at the District's office at 2029 East Avenue Q, Palmdale

Monday, June 6, 2016

4:00 p.m.

NOTE: To comply with the Americans with Disabilities Act, to participate in any Board meeting please contact Dawn Deans at 661-947-4111 x1003 at least 48 hours prior to a Board meeting to inform us of your needs and to determine if accommodation is feasible.

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

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

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

1) Roll call.
2) Adoption of agenda.
3) Public comments.
4) Action Items: (The public shall have an opportunity to comment on any action item as each item is considered by the Committee prior to action being taken.)

4.1) Consideration and possible action on approval of minutes of special meeting held May 10, 2016.

4.2) Discussion and overview of Cash Flow Statement and Current Cash Balances as of April, 2016. (Financial Advisor Egan)

4.3) Discussion and overview of Financial Statements, Revenue, and Expense and Departmental Budget Reports for April, 2016. (Finance Manager Williams)

4.4) Discussion and overview of committed contracts issued and water revenue bond projects. (Assistant General Manager Knudson)

4.5) Discussion and overview of Water Budget Rate Structure and 2014 Water Rate Plan adopted September 17, 2014. (General Manager LaMoreaux)

4.6) Discussion and possible action on long term financial planning and adoption of remaining three years of approved Proposition 218 Water Rate Plan. (Assistant General Manager Knudson/Finance Manager Williams)

5) Information items.

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

5.2) Other.

6) Board members' requests for future agenda items.

7) Adjournment.

Dennis D. LaMoreaux

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DENNIS D. LaMOREAUX,
General Manager

DDL/dd

PALMDALE WATER DISTRICT

BOARD MEMORANDUM

DATE:	June 1, 2016	**June 6, 2016**
TO:	FINANCE COMMITEE	**Committee Meeting**
FROM:	Mr. Bob Egan, Financial Advisor	
RE:	***AGENDA ITEM NO. 4.2 – DISCUSSION AND OVERVIEW OF CASH FLOW STATEMENT AND CURRENT CASH BALANCES AS OF APRIL, 2016.***	

Attached is the Investment Funds Report and current cash balance as of April 30, 2016. The reports will be reviewed in detail at the Finance Committee meeting.

PALMDALE WATER DISTRICT
INVESTMENT FUNDS REPORT
April 30, 2016

					April 2016	March 2016
CASH						
1-00-0103-100	Citizens - Checking				338,662.73	255,138.24
1-00-0103-200	Citizens - Refund				439.25	117.13
1-00-0103-300	Citizens - Merchant				34,370.58	136,803.77
				Bank Total	**373,472.56**	**392,059.14**
1-00-0110-000	PETTY CASH				300.00	300.00
1-00-0115-000	CASH ON HAND				5,400.00	5,400.00
				TOTAL CASH	**379,172.56**	**397,759.14**
INVESTMENTS						
1-00-0135-000	**Local Agency Investment Fund**			**Acct. Total**	**11,790.36**	**11,776.77**
1-00-0120-000	**UBS Money Market Account General (SS 11469)**					
	UBS RMA Government Portfolio				2,975,356.71	894,097.41
	UBS Bank USA Dep acct				250,000.00	250,000.00
	Accrued interest				7,099.08	6,864.26
					3,232,455.79	**1,150,961.67**

US Government Securities

CUSIP #	Issuer	Maturity Date	Rate	PAR	Market Value	Market Value
912828SJ0	US Treasury Note	02/28/2017	0.87	1,000,000	**1,002,270.00**	**1,002,150.00**
				1,000,000	**1,002,270.00**	**1,002,150.00**

Certificates of Deposit

	Issuer	Maturity Date	Rate	Face Value		
1	Safra National Bank	08/16/2016	0.60	240,000	240,062.40	240,060.00
2	First Bank PR	11/07/2016	0.80	240,000	240,208.80	240,201.60
3	Compass Bank	02/07/2017	0.95	240,000	240,369.60	240,362.40
4	GE Cap Retail Bank	04/27/2017	1.84	200,000	201,542.00	201,584.00
5	Discover Bank	05/02/2017	1.73	240,000	242,136.00	242,191.20
6	Merrick Bank	06/12/2017	1.00	100,000	100,299.00	100,260.00
7	Level One Bank	06/19/2017	0.65	101,000	101,185.84	101,134.33
8	GE Cap Retail Bank	06/22/2017	1.78	200,000	202,232.00	202,256.00
9	Capitol One Bank	08/14/2017	1.20	240,000	240,984.00	240,820.80
10	Triumph Bank	09/26/2017	0.80	200,000	200,488.00	200,280.00
11	MB Finl Bank	10/26/2017	0.85	200,000	199,716.00	200,306.00
				2,201,000	**2,209,223.64**	**2,209,456.33**
				Acct. Total	**6,443,949.43**	**4,362,568.00**
1-00-1110-000	**UBS Money Market Account Capital (SS 11475)**					
	UBS Bank USA Dep acct				7.56	7.56
	UBS RMA Government Portfolio				-	-
				Acct. Total	**7.56**	**7.56**
1-00-0125-000	**UBS Access Account General (SS 11432)**					
	UBS Bank USA Dep acct				224,043.84	220,069.27
	UBS RMA Government Portfolio				-	-
	Accrued interest				16,762.68	15,051.53
					240,806.52	**235,120.80**

US Government Securities

CUSIP #	Issuer	Maturity Date	Rate	PAR	Market Value	Market Value
3133EDMN9	FFCB Bond	06/02/2016	0.37	1,000,000	1,000,070.00	1,000,290.00
912828KD1	US Treasury Note	02/15/2019	2.61	1,500,000	1,577,460.00	1,580,685.00
912828P53	US Treasury Note	02/15/2019	0.75	1,000,000	996,060.00	997,030.00
				3,500,000	**3,573,590.00**	**3,578,005.00**

Certificates of Deposit

	Issuer	Maturity Date	Rate	Face Value		
1	Goldman Sachs Bk	11/07/2016	1.00	240,000	240,511.20	240,552.00
2	CIT Bank	11/06/2017	1.60	240,000	240,254.40	240,232.80
3	BMW Bank	11/15/2018	1.96	240,000	244,384.80	244,372.80
4	American Express	04/29/2019	1.44	240,000	241,972.80	241,850.40
5	Synchrony Bank	04/14/2020	1.83	240,000	243,736.80	242,716.80
				1,200,000	**1,210,860.00**	**1,209,724.80**
				Acct. Total	**5,025,256.52**	**5,022,850.60**
				Total Managed Accounts	**11,481,003.87**	**9,397,202.93**
1-00-1121-000	**UBS Rate Stabilization Fund (SS 24016) - *District Restricted***					
	UBS Bank USA Dep acct				250,000.00	250,000.00
	UBS RMA Government Portfolio				230,278.05	230,269.68
				Acct. Total	**480,278.05**	**480,269.68**
				GRAND TOTAL CASH AND INVESTMENTS	**12,340,454.48**	**10,275,231.75**
				Increase (Decrease) in Funds	**2,065,222.73**	
1-00-1130-000	**2013A Bonds - Project Funds (BNY Mellon)**					
	Construction Funds				**671,280.91**	**678,502.15**

PALMDALE WATER DISTRICT

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

	January	February	March	April	May	June	July	August	September	October	November	December	YTD	Budget 2017 Carryover Information
Total Cash Beginning Balance (BUDGET)	**12,253,595**	**11,996,708**	**12,070,140**	**9,443,313**	**11,240,278**	**11,923,901**	**11,779,269**	**10,981,346**	**11,574,708**	**9,220,541**	**9,395,698**	**9,267,781**		
Total Cash Beginning Balance	**12,253,595**	**12,534,672**	**12,719,333**	**10,275,232**	**12,340,454**	**12,941,311**	**12,882,221**	**12,252,811**	**12,336,185**	**9,972,031**	**9,715,868**	**9,554,261**		
Budgeted Water Receipts	1,541,128	1,523,788	1,575,809	1,590,982	1,790,396	1,946,460	2,165,382	2,202,231	2,030,994	1,946,460	1,688,521	1,673,349	21,675,500	
Water Receipts	**1,836,145**	**1,903,857**	**1,602,349**	**1,518,640**	1,790,396	1,946,460	2,165,382	2,202,231	2,030,994	1,946,460	1,688,521	1,673,349	22,304,784	
DWR Refund (Operational Related)				**1,718**	**28**								1,746	
Other													-	
Total Operating Revenue (BUDGET)													-	
Total Operating Revenue (ACTUAL)	1,836,145	1,903,857	1,602,349	1,520,358	1,790,424	1,946,460	2,165,382	2,202,231	2,030,994	1,946,460	1,688,521	1,673,349	22,306,531	
Total Operating Expenses excl GAC (BUDGET)	(1,237,486)	(1,217,967)	(1,591,629)	(1,550,533)	(1,568,100)	(1,439,060)	(1,770,025)	(1,614,651)	(1,795,266)	(1,449,785)	(1,434,170)	(1,550,028)	(18,218,700)	
GAC (BUDGET)	(362,730)		(190,000)			(190,000)			(190,000)		(190,000)		(1,122,730)	
Operating Expenses excl GAC (ACTUAL)	**(1,356,117)**	**(1,347,953)**	**(1,961,054)**	**(1,361,831)**	(1,568,100)	(1,439,060)	(1,770,025)	(1,614,651)	(1,795,266)	(1,449,785)	(1,434,170)	(1,550,028)	(18,648,040)	
GAC	**(62,730)**	**(183,290)**	**(275,135)**					(190,000)			(190,000)		(901,154)	
Prepaid Insurance (paid)/refunded													-	
Total Operating Expense (ACTUAL)	(1,418,847)	(1,531,243)	(2,236,189)	(1,361,831)	(1,568,100)	(1,439,060)	(1,770,025)	(1,804,651)	(1,795,266)	(1,449,785)	(1,624,170)	(1,550,028)	(19,549,195)	
Non-Operating Revenue Expenses:														
Assessments, net (BUDGET)	664,439	253,955	14,289	2,027,090	739,781	11,042	75,342	127,302	-	-	129,251	2,452,512	6,495,000	
Actual/Projected Assessments, net	**684,181**	**313,172**	**15,308**	**2,078,805**	**818,666**	11,042	75,342	127,302	-	-	129,251	2,452,512	6,705,580	
RDA Pass-through (Successor Agency)						**223,926**							223,926	
Interest	**3,168**	**4,991**	**9,069**	**8,540**	2,915	2,915	2,915	2,915	2,915	2,915	2,915	2,935	49,108	
Market Adjustment	**7,983**	**(12,780)**	**7,384**	**(3,392)**									(806)	
Grant Re-imbursement						308,000						177,000	485,000	
Capital Improvement Fees								25,000				25,000	50,000	
DWR Refund (Capital Related)				**98,537**	**37,228**				50,000			50,000	235,765	
Other	**3,415**	**26**	**590**	**(202)**	8,330	8,330	8,330	8,330	8,330	8,330	8,330	8,370	70,509	
Total Non-Operating Revenues (BUDGET)													-	
Total Non-Operating Revenues (ACTUAL)	**698,746**	**305,408**	**32,351**	**2,182,288**	**867,139**	**554,212**	**86,587**	**163,547**	**61,245**	**11,245**	**140,496**	**2,715,817**	**7,819,082**	
Non-Operating Expenses:														
Budgeted Capital Expenditures	(514,999)	(306,567)	(287,878)	(40,796)	(48,676)	(26,296)	(91,743)	(91,743)	(91,743)	(91,743)	(91,744)	(918,263)	(2,602,191)	
Actual/Projected Capital Expenditures	**(93,505)**	**(302,341)**	**(24,615)**	**(62,302)**	(297,150)	(279,246)	(372,796)	(286,296)	(341,296)	(225,000)	(175,000)	-	(2,459,548)	
Uncommitted Capital Expenditures													-	
WRB Capital Expenditures										(347,629)			(347,629)	(582,380)
SWP Capitalized	**(717,495)**	**(170,388)**	**(196,069)**	**(170,390)**	(170,390)	(170,390)	(717,492)	(170,390)	(201,804)	(170,388)	(170,388)	(170,388)	(3,195,972)	
Butte County Water Transfer						(650,000)						(650,000)	(1,300,000)	
Bond Payments - Interest			**(1,084,814)**						(1,076,522)				(2,161,336)	
Principal			**(537,114)**						(1,020,439)				(1,557,553)	
Capital leases - Go West (2012 Lease)	**(17,296)**	**(17,296)**	-	**(35,624)**	(17,296)	(17,296)	(17,296)	(17,296)	(17,296)	(17,296)	(17,296)	(17,296)	(208,585)	
Capital leases - GE Capital (Printer Lease)	**(6,672)**	**(3,336)**	-	**(7,277)**	(3,770)	(3,770)	(3,770)	(3,770)	(3,770)	(3,770)	(3,770)	(3,770)	(47,446)	
Total Non-Operating Expenses (ACTUAL)	**(834,969)**	**(493,362)**	**(1,842,612)**	**(275,592)**	**(488,607)**	**(1,120,702)**	**(1,111,354)**	**(477,752)**	**(2,661,127)**	**(764,083)**	**(366,454)**	**(841,454)**	**(11,278,069)**	
Total Cash Ending Balance (BUDGET)	**11,996,708**	**12,070,140**	**9,443,313**	**11,240,278**	**11,923,901**	**11,779,269**	**10,981,346**	**11,574,708**	**9,220,541**	**9,395,698**	**9,267,781**	**10,300,285**		
Total Cash Ending Balance (ACTUAL)	**12,534,672**	**12,719,333**	**10,275,232**	**12,340,454**	**12,941,311**	**12,882,221**	**12,252,811**	**12,336,185**	**9,972,031**	**9,715,868**	**9,554,261**	**11,551,944**		
												Budget	**10,300,285**	
												Difference	**1,251,659**	

Indicates actual expenditures/revenues:

Indicates anticipated expenditures/revenues:

PALMDALE WATER DISTRICT

BOARD MEMORANDUM

DATE:	June 1, 2016	**June 6, 2016**
TO:	Finance Committee	**Committee Meeting**
FROM:	Michael Williams, Finance Manager/CFO	
VIA:	Mr. Dennis LaMoreaux, General Manager	
RE:	***AGENDA ITEM 4.3 – DISCUSSION AND OVERVIEW OF FINANCIAL STATEMENTS, REVENUE, AND EXPENSE AND DEPARTMENTAL BUDGET REPORTS FOR APRIL, 2016***	

Discussion:

Presented here are Balance Sheet and Profit/Loss Statement for the period ending April 30, 2016. Also included are Year-To-Year Comparisons and Month-To-Month Comparisons for both revenue and expense. Finally, I have provided individual departmental budget reports for the month of April, 2016.

This is the fourth month of the District's Budget Year 2016. The target percentage is 33%. Revenues ideally are at or above, and expenditures ideally are below.

Balance Sheet:

- Page 1 is our balance sheet on April 30, 2016.
- The significant change is in the investments. There is an increase of approximately $2M. This is due primarily to the assessment payment received.

Profit/Loss Statement:

- Page 3 is our profit/loss statement on April 30, 2016.
- Operating revenue is at 29% of budget, a relatively good position at this time of year.
- Cash operating expense is at 32.5% of budget. This too is a relatively good position, just at our target percentage.
- Net operating profit for the month of March was $333K. Net operating loss year-to-date is at $394K.
- A couple departments are tracking higher, and I will cover those later in report.
- Page 3-1 is a listing of other revenues, and it includes year-to-date totals.
- Page 6 is showing the distribution of operating expense between labor and operations. Labor costs are currently at 50% of total expenses with salaries making up 34% of that.

Year-To-Year Comparison P&L:

- Page 7 is our comparison of April, 2015 to April, 2016.
- Total operating revenue is down $68K, or 4%.
- Operating expenditures are up $341K, or 34%.
- Page 7-1 is our comparison of April, 2014 to April, 2016.
- Total operating revenue is down $32K, or 2%.
- Total operating expenses were down $496K, or 27%, due primarily to reduced plant expenditures.

- Page 8 and 8-1 is a graphic presentation of the water consumption comparison for 2015 and 2014, respectively. Units billed in acre feet for 2015 comparison were down by 123, or 10%. Total revenue per unit sold is up $0.23, or 7%, total revenue per connection is down $1.48 or 2.5%, and units billed per connection is down 2.09, or 10.5%.
- Units billed in acre feet for 2014 comparison were down by 149, or 12%. Total revenue per unit sold is up $0.36, or 11%, total revenue per connection is down $2.94, or 5%, and units billed per connection is down 2.55, or 12.5%.

Revenue Analysis Year-To-Date:

- Page 9 is our comparison of revenue, year-to-date.
- Operating revenue through April, 2016 is down $147K, or 2.3%.
- Retail water revenue from all areas are down by $134K from last year. That's shown by the combined green highlighted area.
- Retail water sales including the drought surcharge, but excluding meter fees, is down $137K.
- Total revenue is down $162K.
- Operating revenue is at 29% of budget, last year was at 27.5% of budget. However, our 2016 revenue budget is $1.5MM less than 2015.

Expense Analysis Year-To-Date:

- Page 11 is our comparison of expense, year-to-date.
- Cash Operating Expenses through April, 2016 are down $425K, or 6%, compared to 2015 due primarily to reduced plant expenditures and water purchases.
- Total Expenses are down $199K, or 2%.

Departments:

- Pages 14 through 24 are detailed individual departmental budgets for your review.
- Page 14 is Directors Budget. Here you see the cost for all Directors attending the ACWA Conference.
- Page 21 is Water Conservation. Here you can see the cost for public relations Landscape Workshop were over budget as well as some other public relations activity.
- As a follow up report on the telephone switches under Finance Department, it was determined that there are at least 4 lines that can be removed with possible four more that are still being investigated.

Non-Cash Definitions:

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

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

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

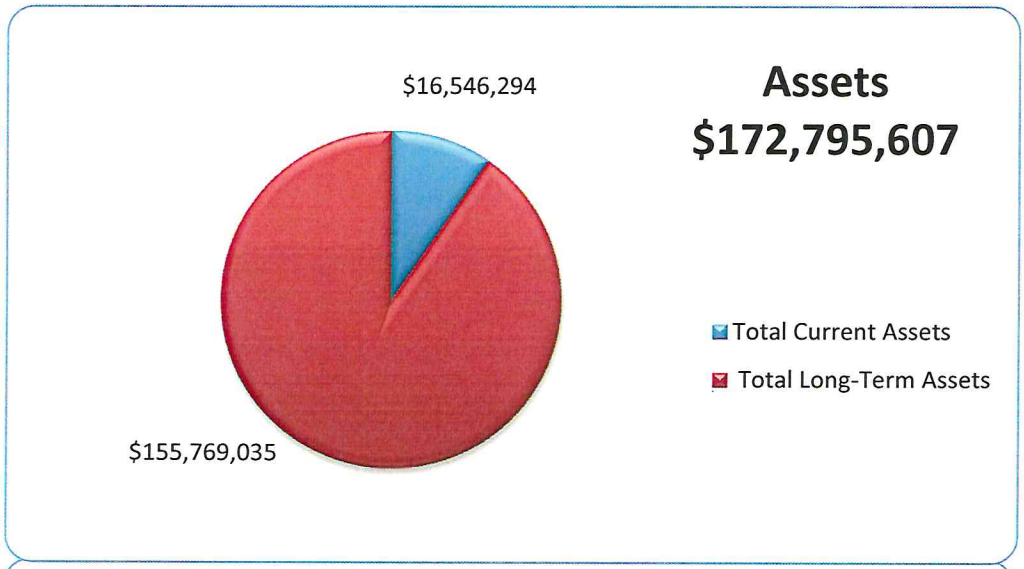
Service Cost Construction: The value of material, parts & supplies from inventory used to construct, repair and maintain our asset infrastructure.

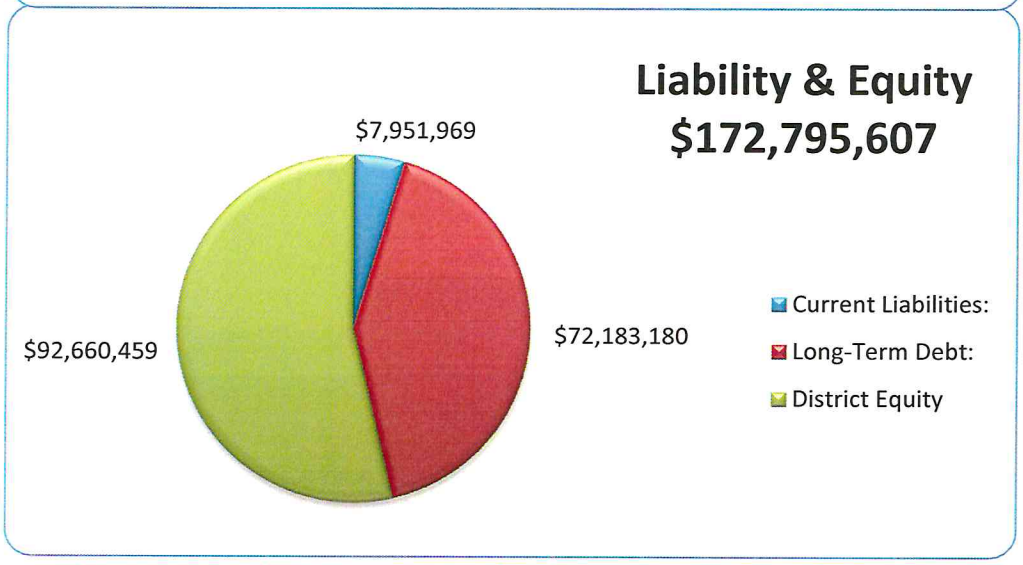
Capitalized Construction: The value of our labor force used to construct our asset infrastructure.

Palmdale Water District
Balance Sheet Report
For the Four Months Ending 4/30/2016

	April 2016	March 2016
ASSETS		
Current Assets:		
Cash and Cash Equivalents	$ 379,173	$ 397,759
Investments	11,481,004	9,397,203
2013A Bonds - Project Funds	671,281	678,502
	$ 12,531,457	$ 10,473,464
Receivables:		
Accounts Receivables - Water Sales	$ 1,542,377	$ 1,311,029
Accounts Receivables - Miscellaneous	27,864	34,904
Allowance for Uncollected Accounts	(196,113)	(196,113)
	$ 1,374,129	$ 1,149,820
Assessments Receivables	$ 1,766,874	$ 3,845,679
Meters, Materials and Supplies	722,462	750,285
Prepaid Expenses	151,372	176,143
Total Current Assets	**$ 16,546,294**	**$ 16,395,392**
Long-Term Assets:		
Property, Plant, and Equipment, net	$ 111,468,852	$ 111,827,232
Participation Rights in State Water Project, net	43,146,233	43,172,741
Investment in PRWA	229,923	213,130
2013A Bonds - Insurance & Surity Bond	219,225	219,892
CalPERS Contributions	704,801	704,801
	$ 155,769,035	**$ 156,137,795**
Restricted Cash:		
Rate Stabilization Fund	480,278	480,270
Total Long-Term Assets & Restricted Cash	**$ 156,249,313**	**$ 156,618,065**
Total Assets	**$ 172,795,607**	**$ 173,013,457**
LIABILITIES AND DISTRICT EQUITY		
Current Liabilities:		
Current Interest Installment of Long-term Debt	$ 179,454	$ 33
Current Principal Installment of Long-term Debt	1,159,324	1,204,898
Accounts Payable and Accrued Expenses	5,429,857	5,230,492
Deferred Assessments	1,183,333	1,775,000
Total Current Liabilities	**$ 7,951,969**	**$ 8,210,423**
Long-Term Debt:		
Pension-Related Debt	$ 9,177,550	$ 9,177,550
OPEB Liability	11,953,558	11,774,012
2013A Water Revenue Bonds	42,950,463	42,952,713
2012 - Certificates of Participation	8,054,323	8,047,526
2011 - Capital Lease Payable	47,286	16,954
Total Long-Term Liabilities	**$ 72,183,180**	**$ 71,968,756**
Total Liabilities	**$ 80,135,149**	**$ 80,179,179**
District Equity		
Revenue from Operations	$ (1,994,938)	$ (1,804,326)
Retained Earnings	94,655,397	94,638,604
Total Liabilities and District Equity	**$ 172,795,607**	**$ 173,013,457**

BALANCE SHEET AS OF APRIL 30, 2016



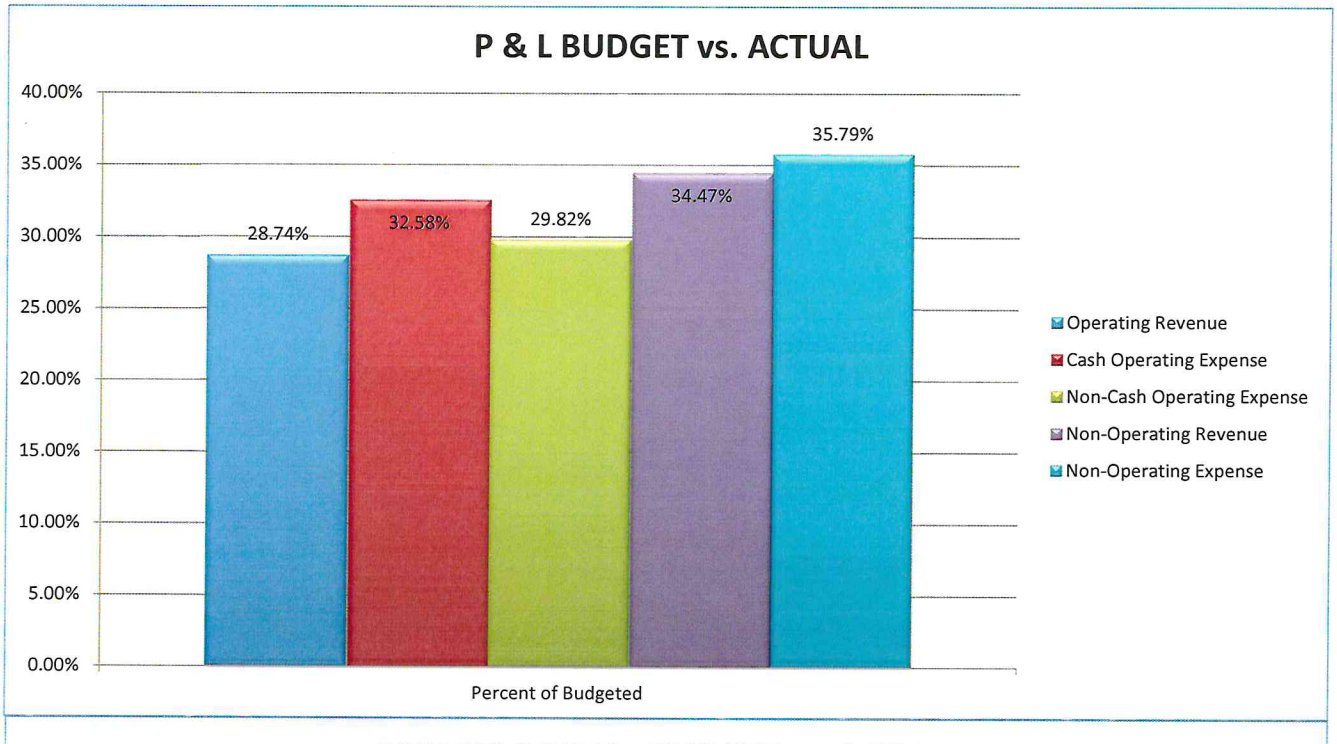


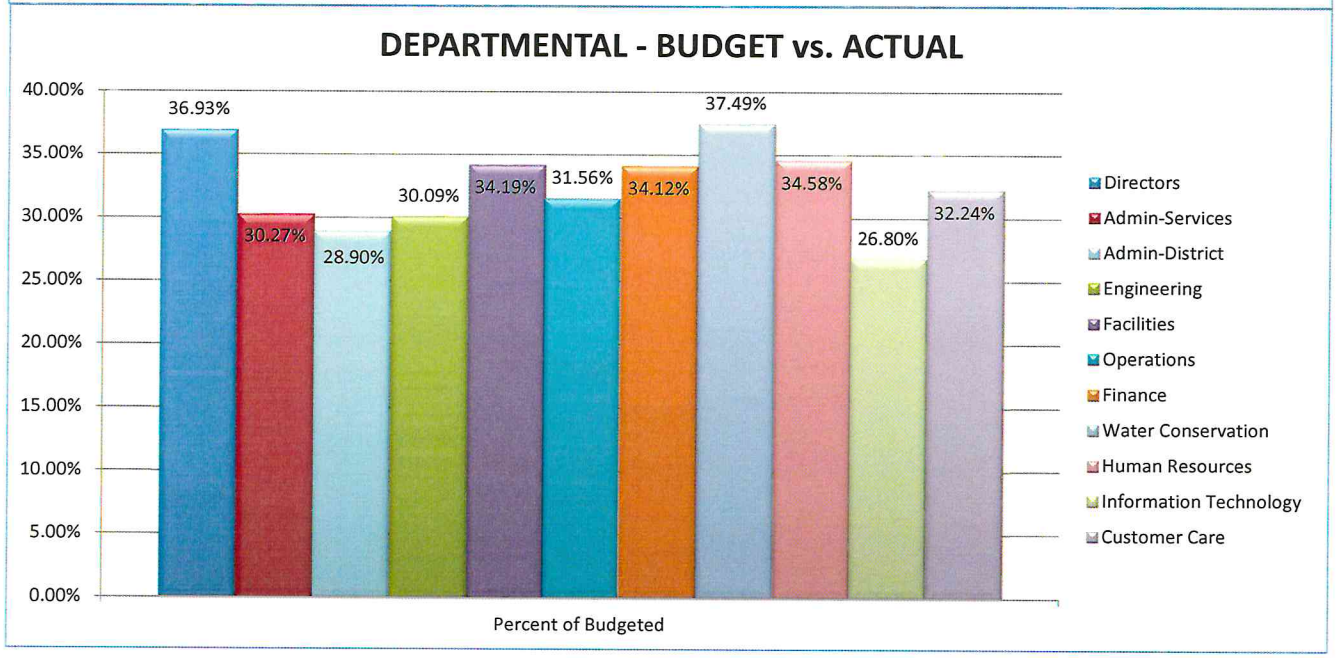
Palmdale Water District
Consolidated Profit and Loss Statement
For the Four Months Ending 4/30/2016

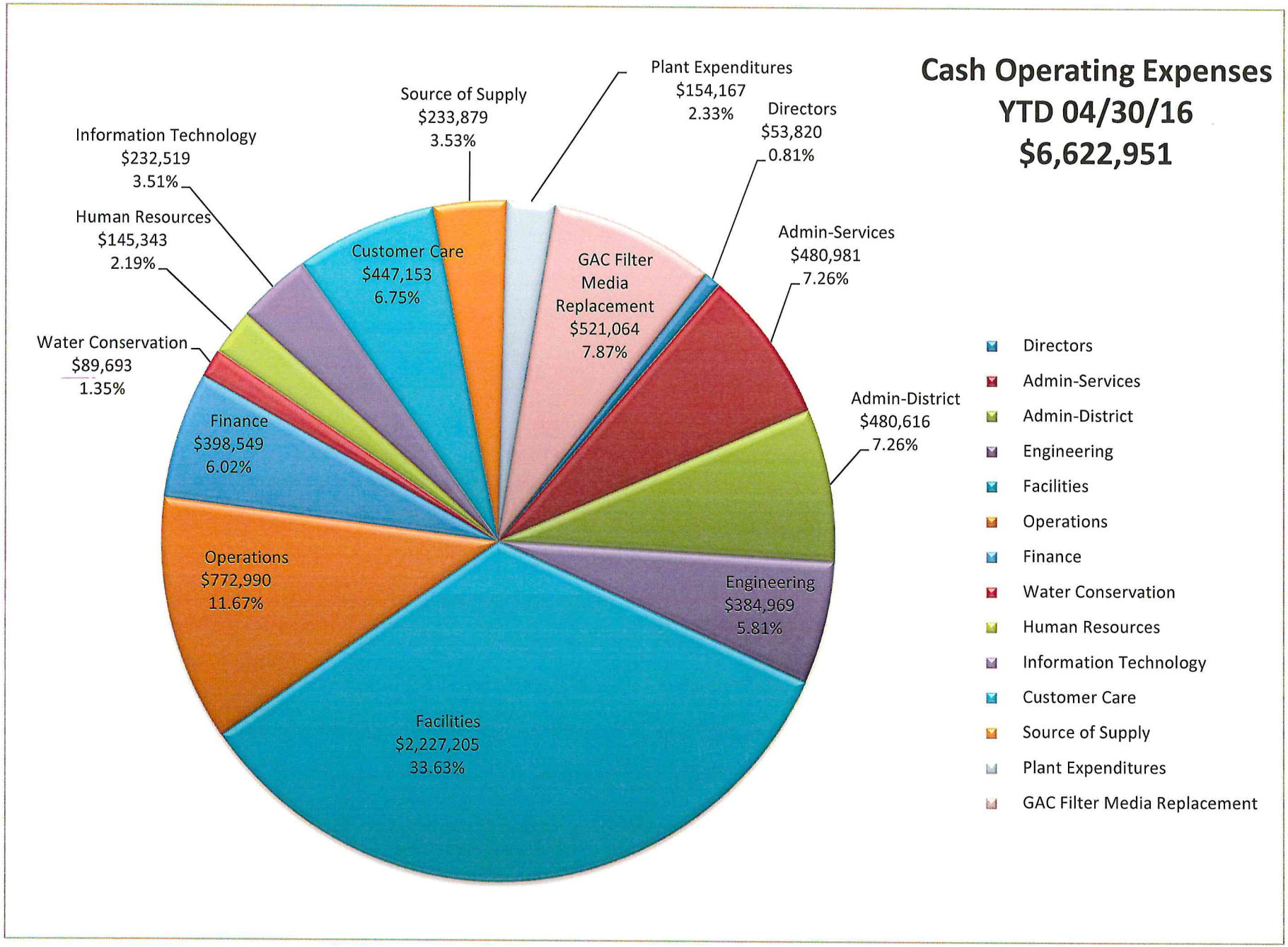
	Thru March	April	Year-to-Date	Adjustments	Adjusted Budget	% of Budget
Operating Revenue:						
Wholesale Water	$ 24,409	$ -	$ 24,409		$ 160,000	15.26%
Water Sales	1,022,489	441,908	1,464,397		7,242,000	20.22%
Meter Fees	3,041,936	1,012,154	4,054,090		12,079,000	33.56%
Water Quality Fees	135,858	61,511	197,368		934,500	21.12%
Elevation Fees	49,037	23,613	72,650		400,000	18.16%
Other (Page 3-1)	180,391	65,139	245,530		860,000	28.55%
Drought Surcharge	105,976	64,320	170,296		-	
Total Operating Revenue	**$ 4,560,096**	**$ 1,668,645**	**$ 6,228,741**	**$ -**	**$ 21,675,500**	**28.74%**
Cash Operating Expenses:						
Directors	$ 37,635	$ 16,185	$ 53,820		$ 145,750	36.93%
Administration-Services	372,949	108,032	480,981		1,588,750	30.27%
Administration-District	405,320	75,296	480,616		1,612,750	29.80%
Engineering	297,884	87,085	384,969		1,279,250	30.09%
Facilities	1,770,566	456,639	2,227,205		6,513,750	34.19%
Operations	524,086	248,905	772,990		2,449,250	31.56%
Finance	307,297	91,253	398,549		1,168,250	34.12%
Water Conservation	70,761	18,933	89,693		239,250	37.49%
Human Resources	112,325	33,018	145,343		420,350	34.58%
Information Technology	187,791	44,729	232,519		867,750	26.80%
Customer Care	348,519	98,635	447,153		1,386,750	32.24%
Source of Supply-Purchased Water	223,821	10,058	233,879		1,725,000	13.56%
Plant Expenditures	108,077	46,090	154,167		-	
GAC Filter Media Replacement	521,064	-	521,064		934,500	55.76%
Total Cash Operating Expenses	**$ 5,288,095**	**$ 1,334,856**	**$ 6,622,951**	**$ -**	**$ 20,331,350**	**32.58%**
Net Cash Operating Profit/(Loss)	**$ (727,999)**	**$ 333,789**	**$ (394,210)**	**$ -**	**$ 1,344,150**	**-29.33%**
Non-Cash Operating Expenses:						
Depreciation	$ 1,465,287	$ 483,686	$ 1,948,973		$ 7,200,000	27.07%
OPEB Accrual Expense	587,581	195,860	783,441		2,250,000	34.82%
Bad Debts	22,144	4,838	26,982		50,000	53.96%
Service Costs Construction	22,586	1,881	24,467		125,000	19.57%
Capitalized Construction	(212,175)	-	(212,175)		(1,000,000)	21.22%
Total Non-Cash Operating Expenses	**$ 1,885,422**	**$ 686,266**	**$ 2,571,688**	**$ -**	**$ 8,625,000**	**29.82%**
Net Operating Profit/(Loss)	**$ (2,613,420)**	**$ (352,477)**	**$ (2,965,897)**	**$ -**	**$ (7,280,850)**	**40.74%**
Non-Operating Revenues:						
Assessments (Debt Service)	$ 1,340,125	$ 446,708	$ 1,786,833		$ 4,670,000	38.26%
Assessments (1%)	434,875	144,958	579,833		2,025,000	28.63%
DWR Fixed Charge Recovery	-	98,537	98,537		200,000	49.27%
Interest	19,814	5,148	24,962		35,000	71.32%
Capital Improvement Fees	-	-	-		50,000	0.00%
Grants - State and Federal	-	-	-		485,000	0.00%
Other	124,741	(202)	124,539		120,000	103.78%
Total Non-Operating Revenues	**$ 1,919,555**	**$ 695,150**	**$ 2,614,704**	**$ -**	**$ 7,585,000**	**34.47%**
Non-Operating Expenses:						
Interest on Long-Term Debt	$ 559,468	$ 186,292	$ 745,760		$ 2,228,000	33.47%
Amortization of SWP	590,685	196,897	787,582		2,238,000	35.19%
Change in Investments in PRWA	3,503	100,291	103,794		-	
Water Conservation Programs	2,809	3,800	6,609		126,500	5.22%
Total Non-Operating Expenses	**$ 1,156,465**	**$ 487,280**	**$ 1,643,745**	**$ -**	**$ 4,592,500**	**35.79%**
Net Earnings	**$ (1,850,331)**	**$ (144,607)**	**$ (1,994,938)**	**$ -**	**$ (4,288,350)**	**46.52%**

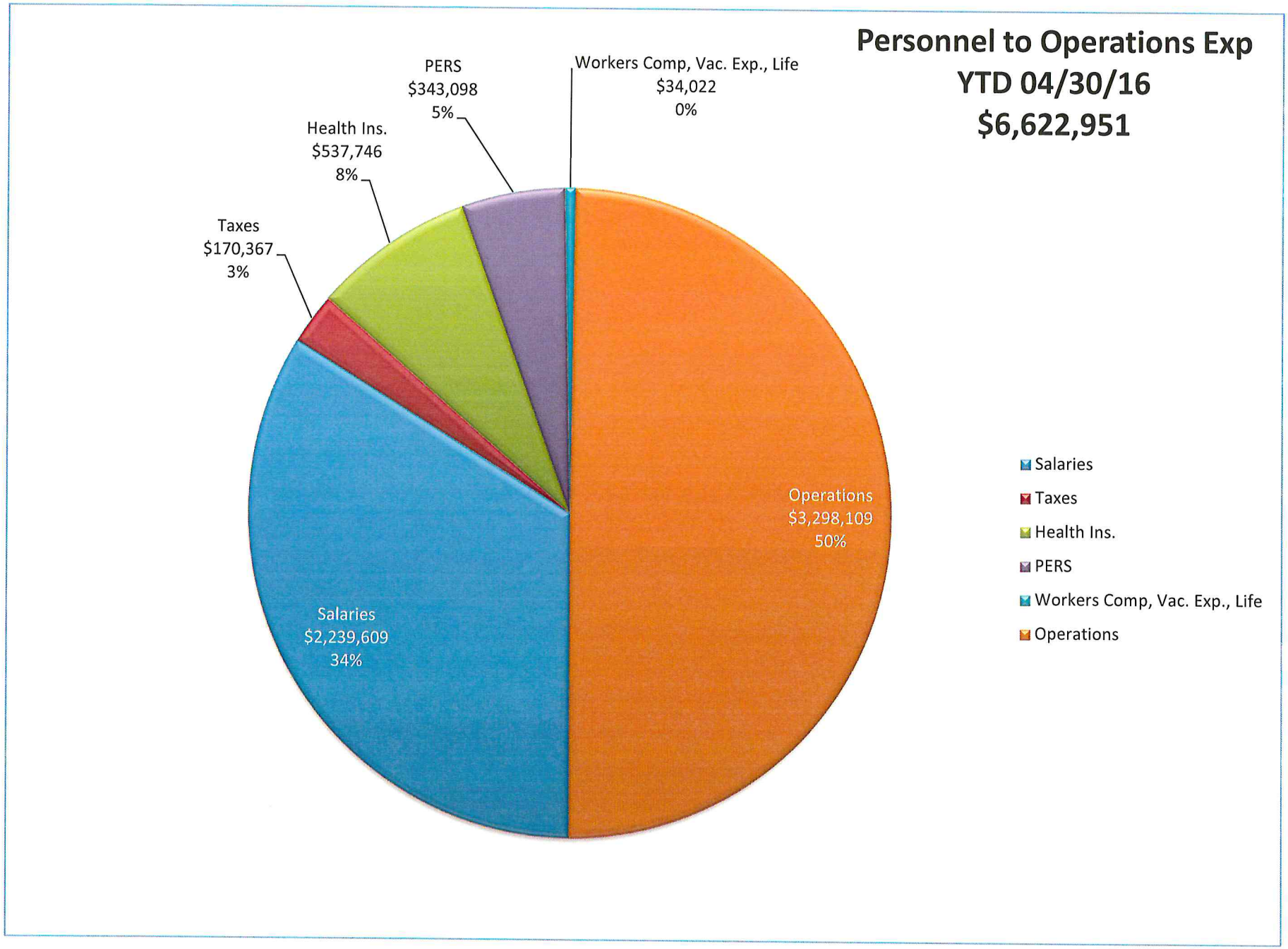
OTHER OPERATING REVENUE

	Current	YTD
Account Setup Charge($25)	$3,275.00	$12,560.00
Account Setup Charge/CC ($35)	$0.00	$1,085.00
5/8" Meter W/Itron Assembly($212)	($212.00)	($212.00)
After Hours Service Call	$95.00	$365.00
Credit Check($10)	($10.00)	$690.00
Grind Down Angle Stop ($230)	($230.00)	($230.00)
Lock Broken or Missing($15)	$60.00	$300.00
Miscellaneous Charge	$3.70	$931.70
Non-Compliance Fee Backflow($50)	$0.00	$350.00
Pulled Meter Service Charge($60)	$0.00	$360.00
Rejected Payment Notification	$60.00	$1,040.00
Repair Angle Stop($440.00)	$440.00	$2,200.00
Shut-Off Charge($30)	$6,030.00	$26,070.00
Shut-Off Notice Fee ($5)	$5,830.00	$30,460.00
Standard Trip Charge($15)	$105.00	$810.00
Waste Water 1st Notice($50.00)	$1,850.00	$3,250.00
Waste Water 2nd Notice ($250.00)	$250.00	$0.00
Late Fees	$27,314.89	$122,679.02
NSF Fee	$150.00	$1,250.00


P & L BUDGET vs. ACTUAL
40.00%
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
28.74%
32.58%
29.82%
34.47%
35.79%
Operating Revenue
Cash Operating Expense
Non-Cash Operating Expense
Non-Operating Revenue
Non-Operating Expense
Percent of Budgeted


DEPARTMENTAL - BUDGET vs. ACTUAL
40.00%
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
36.93%
30.27%
28.90%
30.09%
34.19%
31.56%
34.12%
37.49%
34.58%
26.80%
32.24%
Directors
Admin-Services
Admin-District
Engineering
Facilities
Operations
Finance
Water Conservation
Human Resources
Information Technology
Customer Care
Percent of Budgeted


Cash Operating Expenses
YTD 04/30/16
$6,622,951
Plant Expenditures
$154,167
2.33%
Source of Supply
$233,879
3.53%
Directors
$53,820
0.81%
Information Technology
$232,519
3.51%
Admin-Services
$480,981
7.26%
Human Resources
$145,343
2.19%
Customer Care
$447,153
6.75%
GAC Filter
Media
Replacement
$521,064
7.87%
Water Conservation
$89,693
1.35%
Admin-District
$480,616
7.26%
Finance
$398,549
6.02%
Operations
$772,990
11.67%
Engineering
$384,969
5.81%
Facilities
$2,227,205
33.63%
Directors
Admin-Services
Admin-District
Engineering
Facilities
Operations
Finance
Water Conservation
Human Resources
Information Technology
Customer Care
Source of Supply
Plant Expenditures
GAC Filter Media Replacement


Personnel to Operations Exp
YTD 04/30/16
$6,622,951
PERS
$343,098
5%
Workers Comp, Vac. Exp., Life
$34,022
0%
Health Ins.
$537,746
8%
Taxes
$170,367
3%
Operations
$3,298,109
50%
Salaries
$2,239,609
34%
Salaries
Taxes
Health Ins.
PERS
Workers Comp, Vac. Exp., Life
Operations

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

	2015 April	2016 April	Change	% Change
Operating Revenue:				
Wholesale Water	$ -	$ -	$ -	
Water Sales	498,255	441,908	(56,347)	-11.31%
Meter Fees	969,957	1,012,154	42,197	4.35%
Water Quality Fees	73,609	61,511	(12,099)	-16.44%
Elevation Fees	30,976	23,613	(7,363)	-23.77%
Other	164,378	65,139	(99,239)	-60.37%
Drought Surcharge	-	64,320	64,320	
Total Operating Revenue	**$ 1,737,176**	**$ 1,668,645**	**$ (68,531)**	**-3.94%**
Cash Operating Expenses:				
Directors	$ 12,737	$ 16,185	$ 3,448	27.07%
Administration-Services	188,312	108,032	(80,280)	-42.63%
Administration-District	-	75,296	75,296	
Engineering	91,975	87,085	(4,890)	-5.32%
Facilities	258,868	456,639	197,771	76.40%
Operations	140,717	248,905	108,188	76.88%
Finance	76,750	91,253	14,502	18.90%
Water Conservation	19,716	18,933	(783)	-3.97%
Human Resources	19,363	33,018	13,655	70.52%
Information Technology	43,147	44,729	1,582	3.67%
Customer Care	107,972	98,635	(9,337)	-8.65%
Source of Supply-Purchased Water	(26,005)	10,058	36,063	-138.68%
Plant Expenditures	59,313	46,090	(13,222)	-22.29%
GAC Filter Media Replacement	-	-	-	
Total Cash Operating Expenses	**$ 992,864**	**$ 1,334,856**	**$ 341,992**	**34.45%**
Non-Cash Operating Expenses:				
Depreciation	$ 536,292	$ 483,686	$ (52,605)	-9.81%
OPEB Accrual Expense	183,580	195,860	12,280	6.69%
Bad Debts	278	4,838	4,561	1642.20%
Service Costs Construction	14,939	1,881	(13,058)	-87.41%
Capitalized Construction	(122,794)	-	122,794	-100.00%
Total Non-Cash Operating Expenses	**$ 612,294**	**$ 686,266**	**$ 73,972**	**12.08%**
Net Operating Profit/(Loss)	**$ 132,018**	**$ (352,477)**	**$ (484,495)**	**-366.99%**
Non-Operating Revenues:				
Assessments (Debt Service)	$ 446,500	$ 446,708	$ 208	0.05%
Assessments (1%)	141,000	144,958	3,958	2.81%
DWR Fixed Charge Recovery	65,731	98,537	32,806	
Interest	4,556	5,148	592	12.99%
Capital Improvement Fees	17,754	-	(17,754)	-100.00%
Other	4,259	(202)	(4,460)	-104.74%
Total Non-Operating Revenues	**$ 679,800**	**$ 695,150**	**$ 15,350**	2.26%
Non-Operating Expenses:				
Interest on Long-Term Debt	$ 189,396	$ 186,292	$ (3,104)	-1.64%
Amortization of SWP	172,877	196,897	24,020	13.89%
Change in Investments in PRWA	-	100,291	100,291	
Water Conservation Programs	8,781	3,800	(4,981)	-56.72%
Total Non-Operating Expenses	**$ 371,054**	**$ 487,280**	**$ 116,226**	31.32%
Net Earnings	**$ 440,764**	**$ (144,607)**	**$ (585,371)**	**-132.81%**

Consumption Comparison

	2015	2016
Units Billed	526,778	473,159
Active	26,482	26,580
Vacant	895	824
Rev/unit	$ 3.30	$ 3.53
Rev/con	$ 59.39	$ 57.91
Unit/con	19.89	17.80

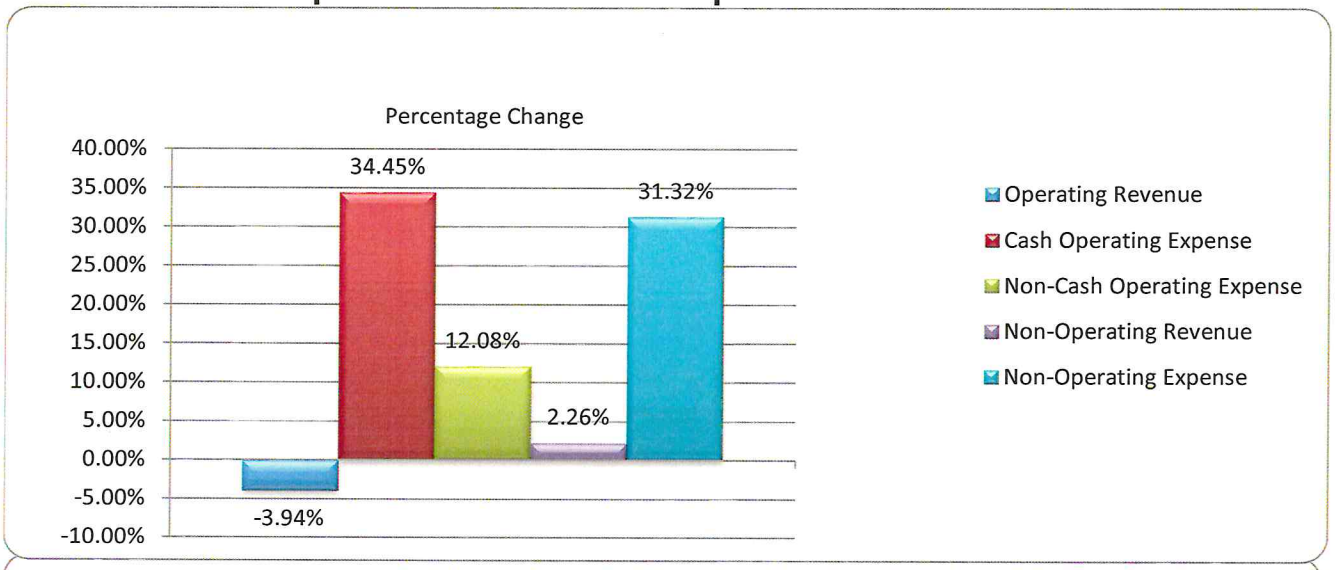
Palmdale Water District
Profit and Loss Statement
Year-To-Year Comparison-2 Years - April

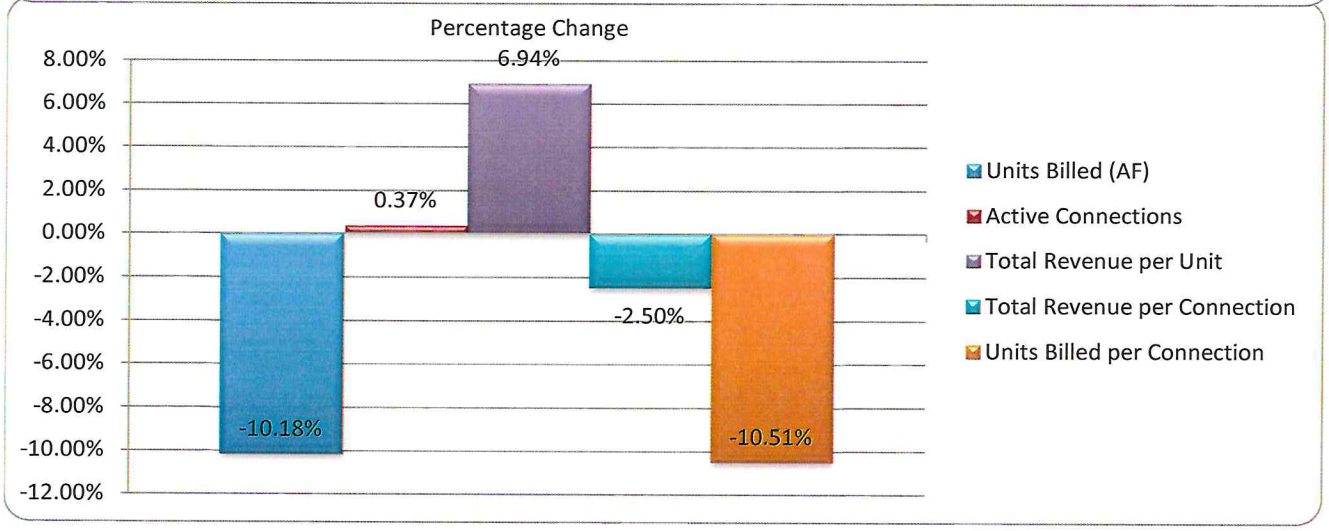
	2014 April	2016 April	Change	% Change
Operating Revenue:				
Wholesale Water	$ 115	$ -	$ (115)	-100.00%
Water Sales	522,483	441,908	(80,575)	-15.42%
Meter Fees	945,778	1,012,154	66,376	7.02%
Water Quality Fees	107,423	61,511	(45,912)	-42.74%
Elevation Fees	32,103	23,613	(8,490)	-26.45%
Other	93,537	65,139	(28,397)	-30.36%
Drought Surcharge	-	64,320	64,320	
Total Operating Revenue	**$ 1,701,439**	**$ 1,668,645**	**$ (32,794)**	**-1.93%**
Cash Operating Expenses:				
Directors	$ 11,041	$ 16,185	$ 5,144	46.59%
Administration-Services	203,171	108,032	(95,139)	-46.83%
Administration-District	-	75,296	75,296	
Engineering	78,226	87,085	8,858	11.32%
Facilities	287,316	456,639	169,323	58.93%
Operations	547,574	248,905	(298,670)	-54.54%
Finance	250,560	91,253	(159,308)	-63.58%
Water Conservation	13,959	18,933	4,974	35.63%
Human Resources	21,326	33,018	11,692	54.83%
Information Technology	54,085	44,729	(9,356)	-17.30%
Customer Care	-	98,635	98,635	
Source of Supply-Purchased Water	26,821	10,058	(16,763)	-62.50%
Plant Expenditures	390,361	46,090	(344,271)	-88.19%
GAC Filter Media Replacement	(52,859)	-	52,859	-100.00%
Total Cash Operating Expenses	**$ 1,831,582**	**$ 1,334,856**	**$ (496,726)**	**-27.12%**
Non-Cash Operating Expenses:				
Depreciation	$ 552,378	$ 483,686	$ (68,692)	-12.44%
OPEB Accrual Expense	166,875	195,860	28,985	17.37%
Bad Debts	5,904	4,838	(1,066)	-18.05%
Service Costs Construction	23,706	1,881	(21,825)	-92.06%
Capitalized Construction	(35,732)	-	35,732	-100.00%
Total Non-Cash Operating Expenses	**$ 713,131**	**$ 686,266**	**$ (26,865)**	**-3.77%**
Net Operating Profit/(Loss)	**$ (843,275)**	**$ (352,477)**	**$ 490,798**	**-58.20%**
Non-Operating Revenues:				
Assessments (Debt Service)	$ 1,544,425	$ 446,708	$(1,097,717)	-71.08%
Assessments (1%)	413,942	144,958	(268,984)	-64.98%
DWR Fixed Charge Recovery	-	98,537	98,537	
Interest	10,139	5,148	(4,991)	-49.23%
Capital Improvement Fees	-	-	-	
Other	10,677	(202)	(10,879)	-101.89%
Total Non-Operating Revenues	**$ 1,979,183**	**$ 695,150**	**$(1,284,034)**	-64.88%
Non-Operating Expenses:				
Interest on Long-Term Debt	$ 191,596	$ 186,292	$ (5,304)	-2.77%
Amortization of SWP	159,510	196,897	37,387	23.44%
Change in Investments in PRWA	-	100,291	100,291	
Water Conservation Programs	6,901	3,800	(3,101)	-44.94%
Total Non-Operating Expenses	**$ 358,007**	**$ 487,280**	**$ 129,273**	36.11%
Net Earnings	**$ 777,901**	**$ (144,607)**	**$ (922,509)**	**-118.59%**

Consumption Comparison

	2014	2016
Units Billed	537,864	473,159
Active	26,425	26,580
Vacant	931	824
Rev/unit	$ 3.16	$ 3.53
Rev/con	$ 60.85	$ 57.91
Unit/con	20.35	17.80

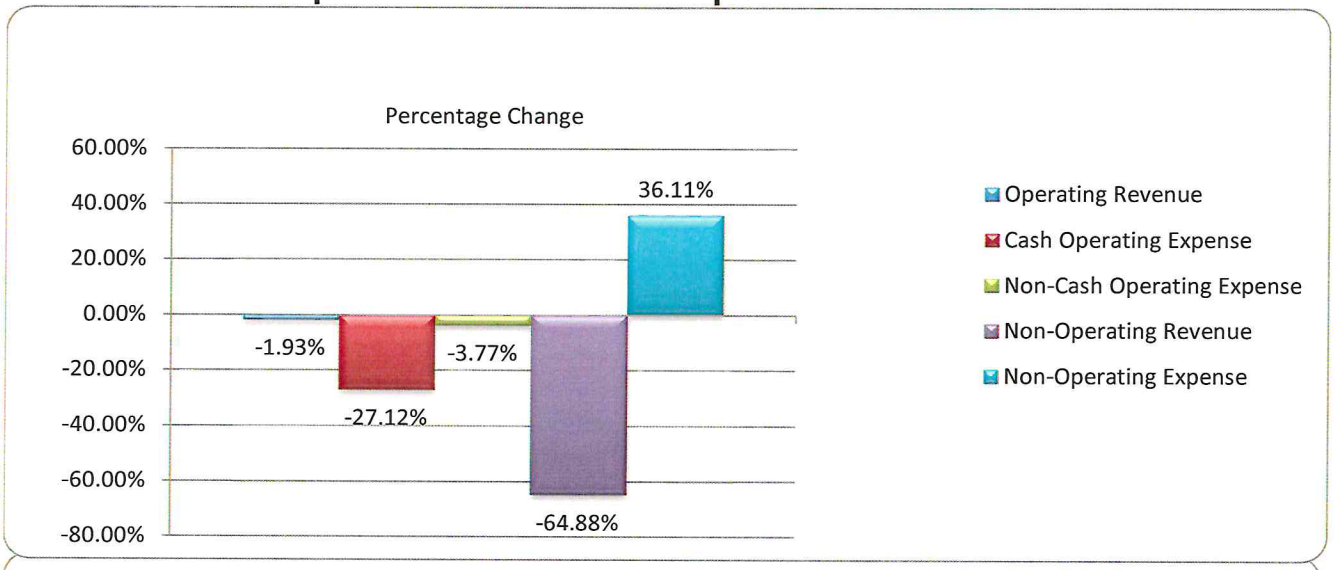
YEAR-TO-YEAR COMPARISON
April 2015 -To - April 2016

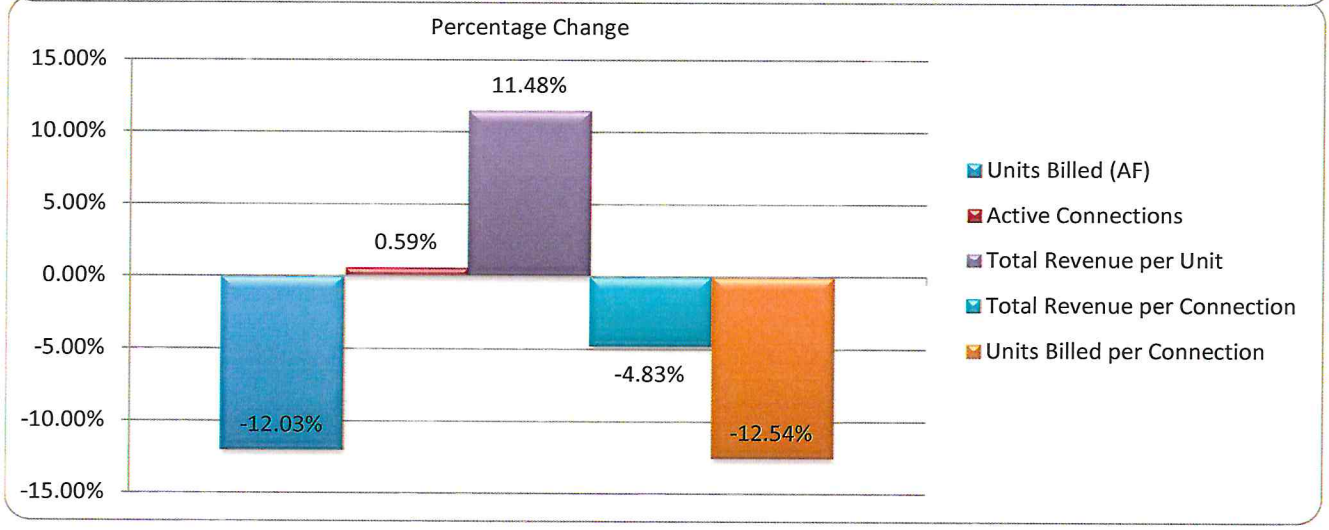




	2015	2016	Change	
Units Billed (AF)	1,209	1,086	-123	-10.18%
Active Connections	26,482	26,580	98	0.37%
Non-Active	895	824	-71	-7.93%
Total Revenue per Unit	$3.30	$3.53	$0.23	6.94%
Total Revenue per Connection	$59.39	$57.91	-$1.48	-2.50%
Units Billed per Connection	19.89	17.80	-2.09	-10.51%

YEAR-TO-YEAR COMPARISON
April 2014 -To - April 2016





	2014	2016	Change	
Units Billed (AF)	1,235	1,086	-149	-12.03%
Active Connections	26,425	26,580	155	0.59%
Non-Active	931	824	-107	-11.49%
Total Revenue per Unit	$3.16	$3.53	$0.36	11.48%
Total Revenue per Connection	$60.85	$57.91	-$2.94	-4.83%
Units Billed per Connection	20.35	17.80	-2.55	-12.54%

Palmdale Water District
Revenue Analysis
For the Four Months Ending 4/30/2016

	2016 Thru March	April	Year-to-Date	Adjusted Budget	% of Budget
Operating Revenue:					
Wholesale Water	$ 24,409	$ -	$ 24,409	$ 160,000	15.26%
Water Sales	1,022,489	441,908	1,464,397	7,242,000	20.22%
Meter Fees	3,041,936	1,012,154	4,054,090	12,079,000	33.56%
Water Quality Fees	135,858	61,511	197,368	934,500	21.12%
Elevation Fees	49,037	23,613	72,650	400,000	18.16%
Other	180,391	65,139	245,530	860,000	28.55%
Drought Surcharge	105,976	64,320	170,296	-	
Total Water Sales	**$ 4,560,096**	**$ 1,668,645**	**$ 6,228,741**	**$ 21,675,500**	**28.74%**
Non-Operating Revenues:					
Assessments (Debt Service)	$ 1,340,125	$ 446,708	$ 1,786,833	$ 4,670,000	38.26%
Assessments (1%)	434,875	144,958	579,833	2,025,000	28.63%
DWR Fixed Charge Recovery	-	98,537	98,537	200,000	49.27%
Interest	19,814	5,148	24,962	35,000	71.32%
Capital Improvement Fees	-	-	-	50,000	0.00%
Grants - State and Federal	-	-	-	485,000	0.00%
Other	124,741	(202)	124,539	120,000	103.78%
Total Non-Operating Revenues	**$ 1,919,555**	**$ 695,150**	**$ 2,614,704**	**$ 7,585,000**	**34.47%**
Total Revenue	**$ 6,479,651**	**$ 2,363,795**	**$ 8,843,446**	**$ 29,260,500**	**30.22%**

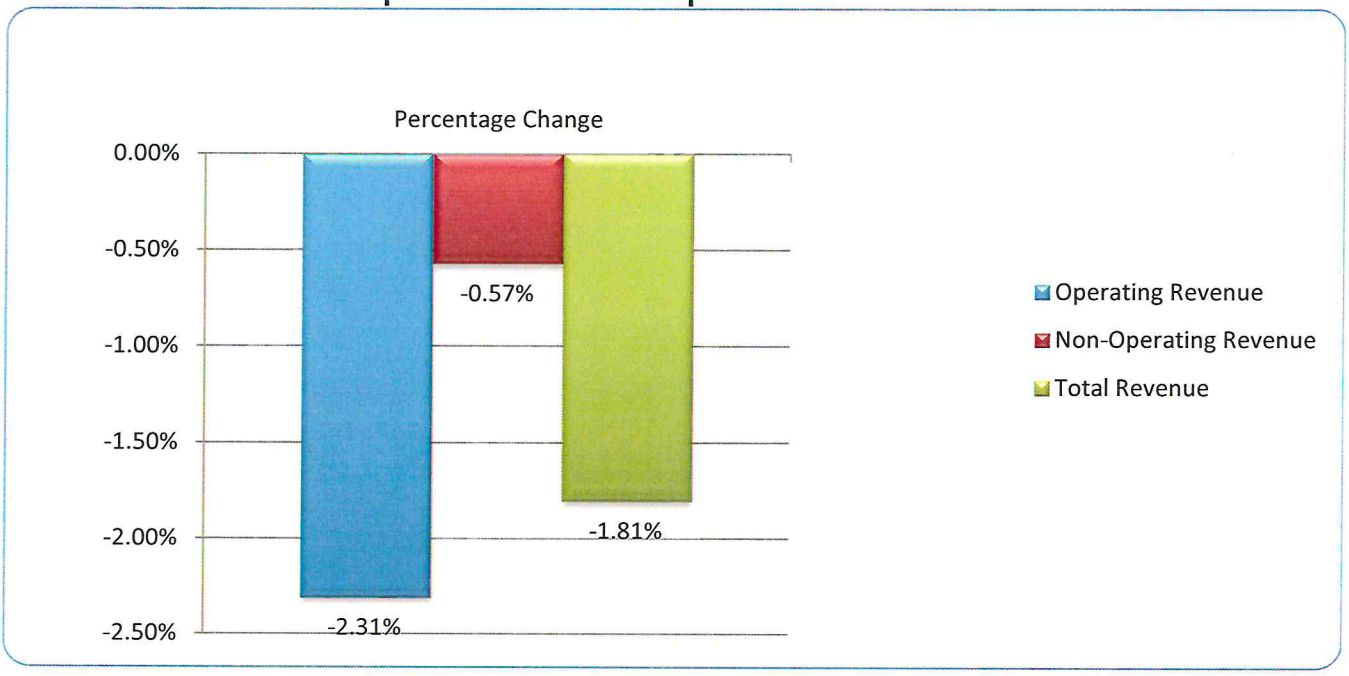
	2015 Thru March	April	Year-to-Date	Adjusted Budget	% of Budget
Operating Revenue:					
Wholesale Water	$ 2,664	$ -	$ 2,664	$ 225,000	1.18%
Water Sales	1,214,663	498,255	1,712,918	8,550,500	20.03%
Meter Fees	2,911,216	969,957	3,881,173	11,506,000	33.73%
Water Quality Fees	162,897	73,609	236,507	1,146,500	20.63%
Elevation Fees	61,888	30,976	92,864	525,000	17.69%
Other	285,774	164,378	450,152	1,450,000	31.04%
Drought Surcharge	-	-	-	-	
Total Water Sales	**$ 4,636,438**	**$ 1,737,176**	**$ 6,373,614**	**$ 23,178,000**	**27.50%**
Non-Operating Revenues:					
Assessments (Debt Service)	$ 1,339,500	$ 446,500	$ 1,786,000	$ 5,100,000	35.02%
Assessments (1%)	423,000	141,000	564,000	1,950,000	28.92%
DWR Fixed Charge Recovery	39,207	65,731	104,938	100,000	104.94%
Interest	20,479	4,556	25,035	35,000	71.53%
Capital Improvement Fees	$ 120,948	$ 17,754	138,702	50,000	277.40%
Other	6,849	4,259	11,108	5,000	222.16%
Total Non-Operating Revenues	**$ 1,949,984**	**$ 679,800**	**$ 2,629,783**	**$ 7,240,000**	**36.32%**
Total Revenue	**$ 6,586,422**	**$ 2,416,975**	**$ 9,003,397**	**$ 30,418,000**	**29.60%**

2015 to 2016 Comparison

	Thru March	April	Year-to-Date	% Change
Operating Revenue:				
Wholesale Water	$ 21,745	$ -	$ 21,745	816.21%
Water Sales	(192,174)	(56,347)	(248,521)	-14.51%
Meter Fees	130,720	42,197	172,917	4.46%
Water Quality Fees	(27,040)	(12,099)	(39,138)	-16.55%
Elevation Fees	(12,851)	(7,363)	(20,214)	-21.77%
Other	(105,383)	(99,239)	(204,622)	-45.46%
Drought Surcharge	105,976	64,320	170,296	
Total Water Sales	**$ (79,006)**	**$ (68,531)**	**$ (147,537)**	**-2.31%**
Non-Operating Revenues:				
Assessments (Debt Service)	$ 625	$ 208	$ 833	0.05%
Assessments (1%)	11,875	3,958	15,833	2.81%
DWR Fixed Charge Recovery	(39,207)	32,806	(6,401)	
Interest	(665)	592	(73)	-0.29%
Capital Improvement Fees	(120,948)	(17,754)	(138,702)	-100.00%
Grants - State and Federal	-			
Other	117,891	(4,460)	113,431	1021.17%
Total Non-Operating Revenues	**$ (30,429)**	**$ 15,350**	**$ (15,079)**	**-0.57%**
Total Revenue	**$ (109,435)**	**$ (53,181)**	**$ (162,616)**	**-1.81%**

REVENUE COMPARISON YEAR-TO-DATE

April 2015-To-April 2016



Palmdale Water District
Operating Expense Analysis
For the Four Months Ending 4/30/2016

	2016					2015 to 2016 Comparison			
	Thru March	April	Year-to-Date	Adjusted Budget	% of Budget	Thru March	April	Year-to-Date	% Change
Cash Operating Expenses:									
Directors	$ 37,635	$ 16,185	$ 53,820	$ 145,750	36.93%	$ 10,486	$ 3,448	$ 13,934	34.93%
Administration-Services	372,949	108,032	480,981	1,588,750	30.27%	156,098	(4,984)	151,114	18.64%
Administration-District	405,320	75,296	480,616	1,612,750	29.80%				
Engineering	297,884	87,085	384,969	1,279,250	30.09%	(27,136)	(4,890)	(32,027)	-7.68%
Facilities	1,770,566	456,639	2,227,205	6,513,750	34.19%	420,071	197,771	617,842	38.39%
Operations	524,086	248,905	772,990	2,449,250	31.56%	(51,098)	108,188	57,090	7.97%
Finance	307,297	91,253	398,549	1,168,250	34.12%	(355,933)	14,502	(341,431)	-46.14%
Water Conservation	70,761	18,933	89,693	239,250	37.49%	(1,831)	(783)	(2,614)	-2.83%
Human Resources	112,325	33,018	145,343	420,350	34.58%	14,655	13,655	28,311	24.19%
Information Technology	187,791	44,729	232,519	867,750	26.80%	(16,891)	1,582	(15,310)	-6.18%
Customer Care	348,519	98,635	447,153	1,386,750	32.24%	238,191	(9,337)	228,854	104.83%
Source of Supply-Purchased Water	223,821	10,058	233,879	1,725,000	13.56%	(254,872)	36,063	(218,809)	-35.92%
Plant Expenditures	108,077	46,090	154,167	-		(823,918)	(13,222)	(837,140)	-84.45%
GAC Filter Media Replacement	521,064	-	521,064	934,500	55.76%	(74,980)	-	(74,980)	-12.58%
Total Cash Operating Expenses	**$ 5,288,095**	**$ 1,334,856**	**$ 6,622,951**	**$ 20,331,350**	**32.58%**	**$ (767,160)**	**$ 341,992**	**$ (425,168)**	**-6.42%**
Non-Cash Operating Expenses:									
Depreciation	$ 1,465,287	$ 483,686	$ 1,948,973	$ 7,200,000	27.07%	$ (134,905)	$ (52,605)	$ (187,511)	-8.78%
OPEB Accrual Expense	587,581	195,860	783,441	2,250,000	34.82%	36,841	12,280	49,121	6.69%
Bad Debts	22,144	4,838	26,982	50,000	53.96%	21,320	4,561	25,880	
Service Costs Construction	22,586	1,881	24,467	125,000	19.57%	28,590	(13,058)	15,532	173.82%
Capitalized Construction	(212,175)	-	(212,175)	(1,000,000)	21.22%	62,101	122,794	184,895	-46.56%
Total Non-Cash Operating Expenses	**$ 1,885,422**	**$ 686,266**	**$ 2,571,688**	**$ 8,625,000**	**29.82%**	**$ 13,946**	**$ 73,972**	**$ 87,917**	**3.42%**
Non-Operating Expenses:									
Interest on Long-Term Debt	$ 559,468	$ 186,292	$ 745,760	$ 2,228,000	33.47%	$ (13,043)	$ (3,104)	$ (16,147)	-2.12%
Amortization of SWP	590,685	196,897	787,582	2,238,000	35.19%	72,054	24,020	96,074	13.89%
Change in Investments in PRWA	3,503	100,291	103,794	-		3,503	100,291	103,794	
Water Conservation Programs	2,809	3,800	6,609	126,500	5.22%	(41,446)	(4,981)	(46,426)	-87.54%
Total Non-Operating Expenses	**$ 1,156,465**	**$ 487,280**	**$ 1,643,745**	**$ 4,592,500**	**35.79%**	**$ 21,069**	**$ 116,226**	**$ 137,295**	**9.11%**
Total Expenses	**$ 8,329,982**	**$ 2,508,402**	**$ 10,838,384**	**$ 33,548,850**	**32.31%**	**$ (732,145)**	**$ 532,190**	**$ (199,955)**	**-1.81%**

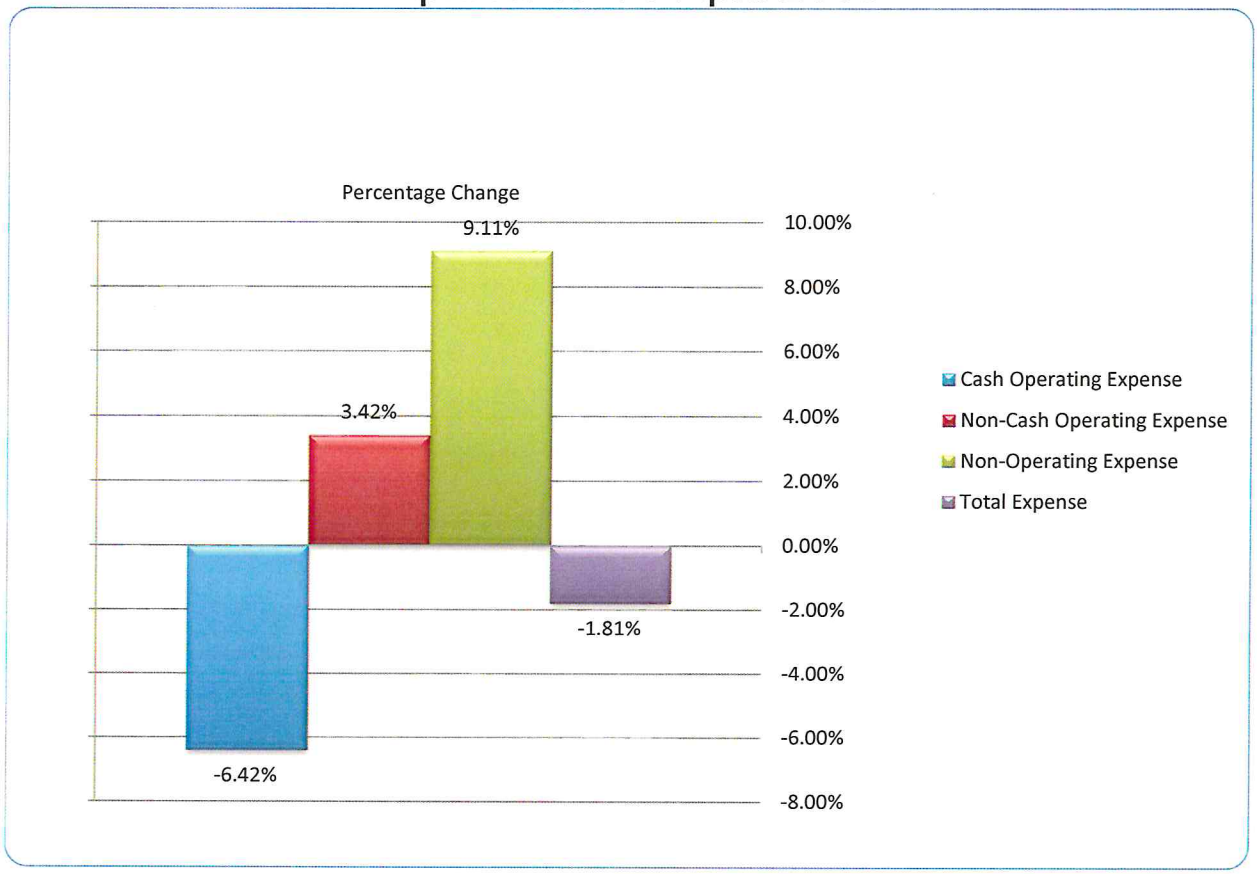
Palmdale Water District
Operating Expense Analysis
For the Four Months Ending 4/30/2016

2015 to 2016 Comparison

	2015 Thru March	April	Year-to-Date	Adjusted Budget	% of Budget
Cash Operating Expenses:					
Directors	$ 27,149	$ 12,737	$ 39,887	$ 118,500	33.66%
Administration-Services	622,172	188,312	810,483	2,667,250	30.39%
Administration-District	-	-			
Engineering	325,021	91,975	416,996	1,252,750	33.29%
Facilities	1,350,495	258,868	1,609,363	5,998,000	26.83%
Operations	575,184	140,717	715,901	2,624,000	27.28%
Finance	663,230	76,750	739,980	2,950,750	25.08%
Water Conservation	72,592	19,716	92,308	284,000	32.50%
Human Resources	97,670	19,363	117,033	326,100	35.89%
Information Technology	204,682	43,147	247,829	782,750	31.66%
Customer Care	110,328	107,972	218,300	-	
Source of Supply-Purchased Water	597,722	11,510	609,232	2,400,000	25.38%
Water Purchases-Prior Year OAP	-	(36,045)	(36,045)	250,000	-14.42%
Water Recovery	(119,029)	(1,470)	(120,499)	(100,000)	120.50%
Plant Expenditures	931,994	59,313	991,307	1,146,500	86.46%
GAC Filter Media Replacement	596,045	-	596,045	1,896,000	31.44%
Total Cash Operating Expenses	**$ 6,055,255**	**$ 992,864**	**$ 7,048,118**	**$ 22,596,600**	**31.19%**
Non-Cash Operating Expenses:					
Depreciation	$ 1,600,192	$ 536,292	$ 2,136,484	$ 6,450,000	33.12%
OPEB Accrual Expense	550,740	183,580	734,320	2,000,000	36.72%
Bad Debts	824	278	1,102	100,000	1.10%
Service Costs Construction	(6,004)	14,939	8,935	125,000	7.15%
Capitalized Construction	(274,276)	(122,794)	(397,070)	(1,000,000)	39.71%
Total Non-Cash Operating Expenses	**$ 1,871,476**	**$ 612,294**	**$ 2,483,770**	**$ 7,675,000**	**32.36%**
Non-Operating Expenses:					
Interest on Long-Term Debt	$ 572,511	$ 189,396	$ 761,907	$ 2,111,000	36.09%
Amortization of SWP	518,631	172,877	691,508	1,679,000	41.19%
Change in Investments in PRWA	-	-	-	-	
Water Conservation Programs	44,255	8,781	53,035	200,000	26.52%
Total Non-Operating Expenses	**$ 1,135,396**	**$ 371,054**	**$ 1,506,450**	**$ 3,990,000**	**37.76%**
Total Expenses	**$ 9,062,127**	**$ 1,976,212**	**$ 11,038,339**	**$ 34,261,600**	**32.22%**

EXPENSE COMPARISON YEAR-TO-DATE

April 2015-To-April 2016



Palmdale Water District
2016 Directors Budget
For the Four Months Ending Saturday, April 30, 2016

	YTD ACTUAL 2016	ORIGINAL BUDGET 2016	ADJUSTMENTS 2016	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-01-4000-000 Directors Pay	$ 19,050	$ 50,000	$ -	$ 30,950	38.10%
Employee Benefits					
1-01-4005-000 Payroll Taxes	1,457	5,500		4,043	26.50%
1-01-4010-000 Health Insurance	26,417	76,250		49,833	34.65%
Subtotal (Benefits)	27,874	81,750	-	49,833	34.10%
Total Personnel Expenses	$ 46,924	$ 131,750	$ -	$ 80,783	35.62%
OPERATING EXPENSES:					
1-01-4050-000 Directors Travel, Seminars & Meetings	6,896	14,000		7,104	49.26%
Subtotal Operating Expenses	6,896	14,000	-	7,104	49.26%
Total O & M Expenses	$ 53,820	$ 145,750	$ -	$ 87,887	36.93%

Palmdale Water District
2016 Directors Budget
For The Month Of April 2016

	2016	2015
Personnel Budget:		
1-01-4000-000 Directors Pay	$ 4,950	$ 7,350
Employee Benefits		
1-01-4005-000 Payroll Taxes	379	558
1-01-4010-000 Health Insurance	6,168	4,868
Subtotal (Benefits)	6,547	5,426
Total Personnel Expenses	$ 11,497	$ 12,776
OPERATING EXPENSES:		
1-01-4050-000 Directors Travel, Seminars & Meetings	4,688	80
Subtotal Operating Expenses	4,688	80
Total O & M Expenses	$ 16,185	$ 12,856

	Directors Pay		Health Ins.	
	2016	2015	2016	2015
Alvarado	1350	1500	1,600	1,591
Dino	1,500	3,000	1,134	1,125
Dizmang	0	750	0	0
Estes	1,950	0	1,591	1,566
Henriquez	0	0	1,257	0
Mac Laren	150	2,100	587	586
	4,950	7,350	6,168	4,868

	Operating	
	2016	2015
Alvarado	695	20
Dino	720	20
Dizmang	0	20
Estes	695	0
Henriquez	1,085	0
Mac Laren	1,493	20
	4,688	80

Palmdale Water District
2016 Administration District Wide Budget
For the Four Months Ending Saturday, April 30, 2016

	YTD ACTUAL 2016	ORIGINAL BUDGET 2016	ADJUSTMENTS 2016	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-02-5070-001 On-Call	$ 25,460	$ 95,000		$ 69,540	26.80%
Subtotal (Salaries)	$ 25,460	$ 95,000	$ -	$ 69,540	26.80%
Employee Benefits					
1-02-5070-002 PERS-Unfunded Liability	$ 126,272	$ 404,750		278,478	31.20%
1-02-5070-003 Workers Compensation	28,450	125,000		96,550	22.76%
1-02-5070-004 Vacation Benefit Expense	3,388	35,000		31,612	9.68%
1-02-5070-005 Life Insurance	2,184	8,000		5,816	27.30%
Subtotal (Benefits)	$ 160,294	$ 572,750	$ -	$ 412,456	27.99%
Total Personnel Expenses	$ 185,754	$ 667,750	$ -	$ 481,996	27.82%
OPERATING EXPENSES:					
1-02-5070-006 Other Operating	$ 884	$ 20,000		19,116	4.42%
1-02-5070-007 Consultants	30,577	160,000		129,423	19.11%
1-02-5070-008 Insurance	98,111	300,000		201,889	32.70%
1-02-5070-009 Groundwater Adjudication	18,384	80,000		61,616	22.98%
1-02-5070-010 Legal Services	27,701	160,000		132,299	17.31%
1-02-5070-011 Memberships/Subscriptions	14,323	150,000		135,677	9.55%
1-02-5070-012 Elections	104,882	75,000		(29,882)	139.84%
Subtotal Operating Expenses	$ 294,863	$ 945,000	$ -	$ 650,137	31.20%
Total Departmental Expenses	$ 480,616	$ 1,612,750	$ -	$ 1,132,134	29.80%

Palmdale Water District
2016 Administration Services Budget
For the Four Months Ending Saturday, April 30, 2016

	YTD ACTUAL 2016	ORIGINAL BUDGET 2016	ADJUSTMENTS 2016	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-02-4000-000 Salaries	$ 292,772	$ 982,000		$ 689,228	29.81%
1-02-4000-100 Overtime	2,158	8,250		6,092	26.16%
Subtotal (Salaries)	$ 294,931	$ 990,250	$ -	$ 695,319	29.78%
Employee Benefits					
1-02-4005-000 Payroll Taxes	$ 22,236	$ 74,000		51,764	30.05%
1-02-4010-000 Health Insurance	44,800	135,000		90,200	33.19%
1-02-4015-000 PERS	30,973	117,500		86,527	26.36%
Subtotal (Benefits)	$ 98,009	$ 326,500	$ -	$ 228,491	30.02%
Total Personnel Expenses	$ 392,940	$ 1,316,750	$ -	$ 923,810	29.84%
OPERATING EXPENSES:					
1-02-4050-100 General Manager Travel	$ 1,321	$ 5,000		3,679	26.42%
1-02-4060-100 General Manager Conferences & Seminars	1,455	4,000		2,545	36.38%
1-02-4130-000 Bank Charges	51,360	140,000		88,640	36.69%
1-02-4150-000 Accounting Services	19,300	27,500		8,200	70.18%
1-02-4175-000 Permits	1,431	10,000		8,569	14.31%
1-02-4180-000 Postage	5,727	27,500		21,773	20.82%
1-02-4190-100 Public Relations - Publications	-	35,000		35,000	0.00%
1-02-4190-900 Public Relations - Other	-	1,000		1,000	0.00%
1-02-4200-000 Advertising	1,322	4,000		2,678	33.06%
1-02-4205-000 Office Supplies	6,126	18,000		11,874	34.03%
Subtotal Operating Expenses	$ 88,041	$ 272,000	$ -	$ 183,959	32.37%
Total Departmental Expenses	$ 480,981	$ 1,588,750	$ -	$ 1,107,769	30.27%

Palmdale Water District
2016 Engineering Budget
For the Four Months Ending Saturday, April 30, 2016

	YTD ACTUAL 2016	ORIGINAL BUDGET 2016	ADJUSTMENTS 2016	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-03-4000-000 Salaries	$ 258,431	$ 852,000		$ 593,569	30.33%
1-03-4000-100 Overtime	2,509	6,750		4,241	37.18%
Subtotal (Salaries)	$ 260,940	$ 858,750		$ 597,810	30.39%
Employee Benefits					
1-03-4005-000 Payroll Taxes	19,808	64,000		44,192	30.95%
1-03-4010-000 Health Insurance	60,198	155,000		94,802	38.84%
1-03-4015-000 PERS	26,334	101,000		74,666	26.07%
Subtotal (Benefits)	$ 106,340	$ 320,000	$ -	$ 213,660	33.23%
Total Personnel Expenses	$ 367,280	$ 1,178,750	$ -	$ 811,470	31.16%
OPERATING EXPENSES:					
1-03-4155-000 Contracted Services	10,900	64,000		53,100	17.03%
1-03-4165-000 Memberships/Subscriptions	1,055	2,500		1,445	42.20%
1-03-4250-000 General Materials & Supplies	987	3,000		2,013	32.89%
1-03-8100-100 Computer Software - Maint. & Support	4,747	31,000		26,253	15.31%
Subtotal Operating Expenses	$ 17,689	$ 100,500	$ -	$ 82,811	17.60%
Total Departmental Expenses	$ 384,969	$ 1,279,250	$ -	$ 894,281	30.09%

Palmdale Water District
2016 Facilities Budget
For the Four Months Ending Saturday, April 30, 2016

		YTD ACTUAL 2016	ORIGINAL BUDGET 2016	ADJUSTMENTS 2016	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-04-4000-000	Salaries	$ 602,461	$ 2,083,750		$ 1,481,289	28.91%
1-04-4000-100	Overtime	25,525	90,000		64,475	28.36%
	Subtotal (Salaries)	$ 627,986	$ 2,173,750	$ -	$ 1,545,764	28.89%
Employee Benefits						
1-04-4005-000	Payroll Taxes	48,871	166,500		117,629	29.35%
1-04-4010-000	Health Insurance	166,629	444,500		277,871	37.49%
1-04-4015-000	PERS	58,274	257,500		199,226	22.63%
	Subtotal (Benefits)	$ 273,774	$ 868,500	$ -	$ 594,726	31.52%
	Total Personnel Expenses	$ 901,760	$ 3,042,250	$ -	$ 2,140,490	29.64%
OPERATING EXPENSES:						
1-04-4155-000	Contracted Services	$ 397,767	$ 488,000		$ 90,233	81.51%
1-04-4175-000	Permits-Dams	7,229	50,000		42,771	14.46%
1-04-4215-100	Natural Gas - Wells & Boosters	22,998	225,000		202,002	10.22%
1-04-4215-200	Natural Gas - Buildings	3,209	9,000		5,791	35.66%
1-04-4220-100	Electricity - Wells & Boosters	403,492	1,480,000		1,076,508	27.26%
1-04-4220-200	Electricity - Buildings	17,528	88,000		70,472	19.92%
1-04-4225-000	Maint. & Repair - Vehicles	13,925	35,000		21,075	39.79%
1-04-4230-100	Maint. & Rep. Office Building	14,279	15,000		721	95.19%
1-04-4235-110	Maint. & Rep. Equipment	357	6,500		6,143	5.50%
1-04-4235-400	Maint. & Rep. Operations - Wells	53,367	75,000		21,633	71.16%
1-04-4235-405	Maint. & Rep. Operations - Boosters	15,529	50,000		34,471	31.06%
1-04-4235-410	Maint. & Rep. Operations - Shop Bldgs	669	10,000		9,331	6.69%
1-04-4235-415	Maint. & Rep. Operations - Facilities	14,996	15,000		4	99.97%
1-04-4235-420	Maint. & Rep. Operations - Water Lines	109,058	225,000		115,942	48.47%
1-04-4235-425	Maint. & Rep. Operations - Littlerock Dam	2,906	15,000		12,094	19.37%
1-04-4235-430	Maint. & Rep. Operations - Palmdale Dam	87	7,500		7,413	1.16%
1-04-4235-435	Maint. & Rep. Operations - Palmdale Canal	-	10,000		10,000	0.00%
1-04-4235-440	Maint. & Rep. Operations - Large Meters	16,897	10,000		(6,897)	168.97%
1-04-4235-445	Maint. & Rep. Operations - Telemetry	408	4,000		3,592	10.20%
1-04-4235-450	Maint. & Rep. Operations - Hypo Generators	-	10,000		10,000	0.00%
1-04-4235-455	Maint. & Rep. Operations - Heavy Equipment	16,692	45,000		28,308	37.09%
1-04-4235-460	Maint. & Rep. Operations - Storage Reservoirs	1,456	5,000		3,544	29.11%
1-04-4235-470	Maint. & Rep. Operations - Meters Exchanges	116,205	225,000		108,795	51.65%
1-04-4270-300	Telecommunication - Other	1,743	4,000		2,257	43.58%
1-04-4300-200	Testing - Large Meters	6,917	12,500		5,583	55.33%
1-04-4300-300	Testing - Edison Testing	-	30,000		30,000	0.00%
1-04-6000-000	Waste Disposal	5,242	20,000		14,758	26.21%
1-04-6100-100	Fuel and Lube - Vehicle	10,883	105,000		94,117	10.37%
1-04-6100-200	Fuel and Lube - Machinery	7,076	40,000		32,924	17.69%
1-04-6200-000	Uniforms	9,363	22,500		13,137	41.61%
1-04-6300-100	Supplies - General	20,545	47,500		26,955	43.25%
1-04-6300-200	Supplies - Hypo Generators	3,628	6,500		2,872	55.81%
1-04-6300-300	Supplies - Electrical	836	3,000		2,164	27.86%
1-04-6300-400	Supplies - Telemetry	203	5,000		4,797	4.07%
1-04-6300-800	Supplies - Construction Materials	16,512	35,000		18,488	47.18%
1-04-6400-000	Tools	7,302	25,000		17,698	29.21%
1-04-7000-100	Leases -Equipment	6,140	12,500		6,360	49.12%
	Subtotal Operating Expenses	$ 1,325,445	$ 3,471,500	$ -	$ 2,146,055	38.18%
	Total Departmental Expenses	$ 2,227,205	$ 6,513,750	$ -	$ 4,286,545	34.19%

Palmdale Water District
2016 Operation Budget
For the Four Months Ending Saturday, April 30, 2016

	YTD ACTUAL 2016	ORIGINAL BUDGET 2016	ADJUSTMENTS 2016	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-05-4000-000 Salaries	$ 328,115	$ 1,012,500		$ 684,385	32.41%
1-05-4000-100 Overtime	11,675	56,000		44,325	20.85%
Subtotal (Salaries)	$ 339,790	$ 1,068,500	$ -	$ 728,710	31.80%
Employee Benefits					
1-05-4005-000 Payroll Taxes	26,104	84,500		58,396	30.89%
1-05-4010-000 Health Insurance	70,289	183,500		113,211	38.30%
1-05-4015-000 PERS	34,018	137,750		103,732	24.70%
Subtotal (Benefits)	$ 130,412	$ 405,750	$ -	$ 275,338	32.14%
Total Personnel Expenses	$ 470,202	$ 1,474,250	$ -	$ 1,004,048	31.89%
OPERATING EXPENSES:					
1-05-4155-000 Contracted Services	$ 4,459	$ 93,500		$ 89,041	4.77%
1-05-4175-000 Permits	13,103	40,000		26,897	32.76%
1-05-4215-200 Natural Gas - WTP	573	3,000		2,427	19.10%
1-05-4220-200 Electricity - WTP	23,882	125,000		101,118	19.11%
1-05-4230-110 Maint. & Rep. - Office Equipment	126	500		374	25.17%
1-05-4235-110 Maint. & Rep. Operations - Equipment	6,262	11,500		5,238	54.46%
1-05-4235-410 Maint. & Rep. Operations - Shop Bldgs	6,622	6,000		(622)	110.37%
1-05-4235-415 Maint. & Rep. Operations - Facilities	20,868	45,000		24,132	46.37%
1-05-4235-450 Maint. & Rep. Operations - Hypo Generator	64,008	18,000		(46,008)	355.60%
1-05-4235-500 Maint. & Rep. Operations - Wind Turbine	680	10,000		9,320	6.80%
1-05-6000-000 Waste Disposal	2,020	20,000		17,980	10.10%
1-05-6200-000 Uniforms	4,987	16,000		11,013	31.17%
1-05-6300-100 Supplies - General	5,895	15,000		9,105	39.30%
1-05-6300-600 Supplies - Lab	21,239	40,000		18,761	53.10%
1-05-6300-700 Outside Lab Work	25,645	92,000		66,355	27.88%
1-05-6400-000 Tools	1,490	6,500		5,010	22.93%
1-05-6500-000 Chemicals	100,928	400,000		299,072	25.23%
1-05-7000-100 Leases -Equipment	-	3,000		3,000	0.00%
3-05-4300-100 Filter Media Testing/Inspection	-	30,000		30,000	0.00%
Subtotal Operating Expenses	$ 302,788	$ 975,000	$ -	$ 642,212	31.06%
Total Departmental Expenses	$ 772,990	$ 2,449,250	$ -	$ 1,646,260	31.56%

Palmdale Water District
2016 Finance Budget
For the Four Months Ending Saturday, April 30, 2016

	YTD ACTUAL 2016	ORIGINAL BUDGET 2016	ADJUSTMENTS 2016	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-06-4000-000 Salaries	$ 214,833	$ 670,250		$ 455,417	32.05%
1-06-4000-100 Overtime	236	3,000		2,764	7.88%
Subtotal (Salaries)	$ 215,069	$ 673,250	$ -	$ 458,181	31.94%
Employee Benefits					
1-06-4005-000 Payroll Taxes	16,200	49,000		32,800	33.06%
1-06-4010-000 Health Insurance	34,110	83,000		48,890	41.10%
1-06-4015-000 PERS	22,924	87,000		64,076	26.35%
Subtotal (Benefits)	$ 73,233	$ 219,000	$ -	$ 145,767	33.44%
Total Personnel Expenses	$ 288,303	$ 892,250	$ -	$ 603,947	32.31%
OPERATING EXPENSES:					
1-06-4155-000 Contracted Services	$ 1,700	$ 6,000		$ 4,300	28.33%
1-06-4155-100 Contracted Services - Infosend	91,126	225,000		133,874	40.50%
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	321	3,000		2,679	10.69%
1-06-4260-000 Business Forms	1,283	7,500		6,217	17.10%
1-06-4270-100 Telecommunication - Office	7,681	12,000		4,319	64.01%
1-06-4270-200 Telecommunication - Cellular Stipend	6,670	18,500		11,830	36.05%
1-06-7000-100 Leases - Equipment	1,246	3,000		1,754	41.54%
Subtotal Operating Expenses	$ 110,247	$ 276,000	$ -	$ 165,753	39.94%
Total Departmental Expenses	$ 398,549	$ 1,168,250	$ -	$ 769,701	34.12%

Palmdale Water District
2016 Water Conservation Budget
For the Four Months Ending Saturday, April 30, 2016

	YTD ACTUAL 2016	ORIGINAL BUDGET 2016	ADJUSTMENTS 2016	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-07-4000-000 Salaries	$ 50,431	$ 129,000		$ 78,569	39.09%
1-07-4000-100 Overtime	-	1,000		1,000	0.00%
Subtotal (Salaries)	$ 50,431	$ 130,000		$ 79,569	38.79%
Employee Benefits					
1-07-4005-000 Payroll Taxes	3,878	10,000		6,122	38.78%
1-07-4010-000 Health Insurance	15,241	38,000		22,759	40.11%
1-07-4015-000 PERS	2,676	17,250		14,574	15.51%
Subtotal (Benefits)	$ 21,795	$ 65,250	$ -	$ 43,455	33.40%
Total Personnel Expenses	$ 72,226	$ 195,250	$ -	$ 122,024	36.99%
OPERATING EXPENSES:					
1-07-4190-300 Public Relations - Landscape Workshop/Training	$ 5,116	$ 1,000		$ (4,116)	511.59%
1-07-4190-400 Public Relations - Contests	-	1,000		1,000	0.00%
1-07-4190-500 Public Relations - Education Programs	-	2,500		2,500	0.00%
1-07-4190-700 Public Relations -General Media	7,375	25,000		17,625	29.50%
1-07-4190-900 Public Relations - Other	3,027	2,000		(1,027)	151.37%
1-07-4500-000 Drought Enforcement	-	7,500		7,500	0.00%
1-07-6300-100 Supplies - Misc.	1,949	5,000		3,051	38.97%
Subtotal Operating Expenses	$ 17,467	$ 44,000	$ -	$ 26,533	39.70%
Total Departmental Expenses	$ 89,693	$ 239,250	$ -	$ 148,557	37.49%

Palmdale Water District
2016 Human Resources Budget
For the Four Months Ending Saturday, April 30, 2016

	YTD ACTUAL 2016	ORIGINAL BUDGET 2016	ADJUSTMENTS 2016	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-08-4000-000 Salaries	$ 35,518	$ 116,000		80,482	30.62%
1-08-4000-100 Salaries - Overtime	$ 4				
1-08-4000-200 Salaries - Intern Program	16,450	40,000		23,551	41.12%
Subtotal (Salaries)	$ 51,972	$ 156,000		$ 104,033	33.32%
Employee Benefits					
1-08-4005-000 Payroll Taxes	3,996	15,250		11,254	26.20%
1-08-4010-000 Health Insurance	8,027	18,250		10,223	43.98%
1-08-4015-000 PERS	1,987	7,250		5,263	27.40%
Subtotal (Benefits)	$ 14,009	$ 40,750	$ -	$ 26,741	34.38%
Total Personnel Expenses	$ 65,981	$ 196,750	$ -	$ 130,774	33.54%
OPERATING EXPENSES:					
1-08-4050-000 Staff Travel	$ 14,731	$ 27,500		$ 12,769	53.57%
1-08-4060-000 Staff Conferences & Seminars	8,870	25,000		16,130	35.48%
1-08-4070-000 Employee Expense	30,156	60,000		29,844	50.26%
1-08-4095-000 Employee Recruitment	-	3,000		3,000	0.00%
1-08-4100-000 Employee Retention	2,874	20,000		17,126	14.37%
1-08-4105-000 Employee Relations	929	3,500		2,571	26.53%
1-08-4110-000 Consultants	3,797	1,000		(2,797)	379.68%
1-08-4120-100 Training-Safety	9,478	35,000		25,522	27.08%
1-08-4120-200 Training-Speciality	438	25,000		24,562	1.75%
1-08-4121-000 Safety Program	292	1,000		708	29.15%
1-08-4165-000 Membership/Subscriptions	589	1,600		1,011	36.81%
1-08-4165-100 HR/Safety Publications	-	1,000		1,000	0.00%
1-08-6300-500 Supplies - Safety	7,210	20,000		12,790	36.05%
Subtotal Operating Expenses	$ 79,363	$ 223,600	$ -	$ 144,237	35.49%
Total Departmental Expenses	$ 145,343	$ 420,350	$ -	$ 275,011	34.58%

Palmdale Water District
2016 Information Technology Budget
For the Four Months Ending Saturday, April 30, 2016

		YTD ACTUAL 2016	ORIGINAL BUDGET 2016	ADJUSTMENTS 2016	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-09-4000-000	Salaries	$ 66,667	$ 225,500		$ 158,833	29.56%
1-09-4000-100	Overtime	1,447	2,500		1,053	57.87%
	Subtotal (Salaries)	$ 68,114	$ 228,000		$ 159,886	29.87%
Employee Benefits						
1-09-4005-000	Payroll Taxes	5,182	16,000		10,818	32.39%
1-09-4010-000	Health Insurance	14,601	38,000		23,399	38.42%
1-09-4015-000	PERS	7,784	29,500		21,716	26.39%
	Subtotal (Benefits)	$ 27,567	$ 83,500	$ -	$ 55,933	33.01%
	Total Personnel Expenses	$ 95,680	$ 311,500	$ -	$ 214,766	30.72%
OPERATING EXPENSES:						
1-09-4155-000	Contracted Services	$ 14,713	$ 121,500		$ 106,787	12.11%
1-09-4165-000	Memberships/Subscriptions	150	2,000		1,850	7.50%
1-09-4270-000	Telecommunications	25,657	79,250		53,593	32.37%
1-09-8000-100	Computer Equipment - Computers	8,834	20,000		11,166	44.17%
1-09-8000-200	Computer Equipment - Laptops	6,493	16,000		9,507	40.58%
1-09-8000-300	Computer Equipment - Monitors	-	2,000		2,000	0.00%
1-09-8000-500	Computer Equipment - Toner Cartridges	71	3,000		2,929	2.37%
1-09-8000-550	Computer Equipment - Telephony	-	2,500		2,500	0.00%
1-09-8000-600	Computer Equipment - Other	10,699	40,000		29,301	26.75%
1-09-8100-100	Computer Software - Maint. and Support	7,543	60,000		52,457	12.57%
1-09-8100-140	Computer Software - Starnik	31,600	130,000		98,400	24.31%
1-09-8100-150	Computer Software - Dynamics GP Support	29,615	60,000		30,385	49.36%
1-09-8100-200	Computer Software - Software and Upgrades	1,464	20,000		18,536	7.32%
	Subtotal Operating Expenses	$ 136,839	$ 556,250	$ -	$ 419,411	24.60%
	Total Departmental Expenses	$ 232,519	$ 867,750	$ -	$ 634,177	26.80%

Palmdale Water District
2016 Customer Care Budget
For the Four Months Ending Saturday, April 30, 2016

	YTD ACTUAL 2016	ORIGINAL BUDGET 2016	ADJUSTMENTS 2016	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-10-4000-000 Salaries	$ 282,362	$ 929,250		$ 646,888	30.39%
1-10-4000-100 Overtime	3,504	10,000		6,496	35.04%
Subtotal (Salaries)	$ 285,866	$ 939,250	$ -	$ 653,384	30.44%
Employee Benefits					
1-10-4005-000 Payroll Taxes	22,635	71,500		48,865	31.66%
1-10-4010-000 Health Insurance	97,434	217,000		119,566	44.90%
1-10-4015-000 PERS	31,857	119,000		87,143	26.77%
Subtotal (Benefits)	$ 151,926	$ 407,500	$ -	$ 255,574	37.28%
Total Personnel Expenses	$ 437,792	$ 1,346,750	$ -	$ 908,958	32.51%
OPERATING EXPENSES:					
1-10-4155-000 Contracted Services	$ 5,550	$ 22,000		$ 16,450	25.23%
1-10-4230-110 Maintenance & Repair-Office Equipment	-	500		500	0.00%
1-10-4250-000 General Material & Supplies	3,811	7,500		3,689	50.81%
1-10-4260-000 Business Forms	-	10,000		10,000	0.00%
Subtotal Operating Expenses	$ 9,361	$ 40,000	$ -	$ 30,639	23.40%
Total Departmental Expenses	$ 447,153	$ 1,386,750	$ -	$ 939,597	32.24%

PALMDALE WATER DISTRICT

BOARD MEMORANDUM

DATE:	June 2, 2016	**June 6, 2016**
TO:	FINANCE COMMITTEE	**Committee Meeting**
FROM:	Mr. Matthew R. Knudson, Assistant General Manager	
VIA:	Mr. Dennis LaMoreaux, General Manager	
RE:	***AGENDA ITEM NO. 4.4 – DISCUSSION AND OVERVIEW OF COMMITTED CONTRACTS ISSUED AND WATER REVENUE BOND PROJECTS.***	

Attached are the monthly spreadsheets to update the Board on actual and projected expenses related to the 2016 Capital Projects, Water Quality Fee funded projects, and Series 2013A Water Revenue Bond funded projects.

Committed Contract: These expenses are for projects that are contractually committed to by the District and are accounted for in the approved 2016 Budget. The amounts highlighted are actual payments issued and the future payments are estimated based on the remaining contractual commitment.

Water Quality Fee Funded Projects: These expenses are related to the Granular Activated Carbon (GAC) replacements at the Water Treatment Plant and Underground Booster Station in order to comply with water quality regulations. These expenses are funded through the $0.13/CCF charged on all water delivered to our customers.

Budgeted – Not Committed: These projected expenses are related to capital projects/equipment that are planned and budgeted for, but not yet contractually committed. Each of these projects will be brought to the Board for consideration and approval prior to contractually committing funds.

Water Revenue Bond – Series 2013A: This spreadsheet summarizes and provides the payout detail on the various projects that are funded from the Water Revenue Bond (WRB) proceeds issued in 2013. There was $8,500,000 available for various infrastructure replacement and water supply projects, with $9,430,009 contractually committed for the projects listed on the attached spreadsheet. The $930,009 over the available funds from the WRB will be funded from the 2016 and 2017 Operating Budget.

Supporting Documents:

- 2016 Capital Project Expenses Spreadsheet
- Water Revenue Bond – Series 2013A Summary and Payout Detail

Palmdale Water District
2016 Capital Project Expenses
Updated: May 31, 2016

AGENDA ITEM NO. 4.4

Committed Contracts (Actual / *Projected* Expenses)

Project Title	Project Type	Contract	Vendor/Contractor/Consultant	Jan - Nov, 2015	Dec, 2015	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2016 Total	2017 Total
Upper Amargosa Recharge Project - WRB Fund Carry-over	Water Supply and Groundwater Management	1,250,000	City of Palmdale / AVEK / WW40	-	-												347,629	347,629	582,380
PRGRRP - Financial Model	Water Supply Project / Planning	29,000	PFM, Inc.	-	-					14,465	14,535							29,000	
2015 Urban Water Management Plan	Planning / Regulatory	64,380	Kennedy/Jenks Consultants	-	4,186	10,456	9,089	7,105	4,007	11,370	18,167							60,194	
Water System Master Plan Update	Water System Infrastructure Planning	196,043	MWH	141,860	-	20,904				18,071	11,203							50,178	
Hydrologic and Energy Database	Water Supply and Demand Management	67,000	DCSE	65,970	-				1,030									1,030	
Security Improvements Project	Asset Management - Equipment Replacement	301,799	Siemens	205,283	-	36,716					59,800							96,516	
Security Improvements Project - Eng.	Asset Management - Equipment Replacement	58,730	Exante360	31,938	-						4,482							4,482	
Dredging & Lake Outlet Repairs	Asset Management - Equipment Replacement	40,639	Parker / Layne	-	-		40,639											40,639	
Well No. 15 - Rehabilitation	Asset Management - Equipment Replacement	189,907	Layne / Amarillo	-	-	17,621	134,286		38,000									189,907	
Well No. 30 - Rehabilitation	Asset Management - Equipment Replacement	74,222	Layne	-	-		74,222											74,222	
Well No. 22 - Rehabilitation	Asset Management - Equipment Replacement	57,936	Layne						21,525	36,411								57,936	
Water Main Replacement - Tierra Subida Ave. (Paving)	Asset Management - Infrastructure Replacement	46,253	RBC	-	-		46,253											46,253	
Well No. 25 - Rehabilitation	Asset Management - Equipment Replacement	16,365	Rottman Drilling									16,365						16,365	
Well No. 26 - Rehabilitation	Asset Management - Equipment Replacement	14,433	Roadrunner Pump Service									14,433						14,433	
Hi-Speed Scanners and Engineering Plotter	Asset Management - Equipment Replacement	44,015	Insight / Source Graphics								20,102	23,913						44,015	
Recharge and Recovery Project - Pilot	Water Supply Project / Planning	97,000	Kennedy/Jenks Consultants												97,000			97,000	
Spec. 1503 - El Camino Water Main Replacement	Asset Management - Infrastructure Replacement	70,000	PWD								30,000	30,000	10,000					70,000	
Replacement Solar Inverter	Asset Management - Infrastructure Replacement	24,995	Princeton Power Systems								24,995							24,995	
Tire Machine	Asset Management - Equipment Replacement	4,434	CarQuest							4,434								4,434	
Emergency Repairs on Well 18/19 Tank	Asset Management - Infrastructure Repairs	57,850	Superior Tank Solutions	-	57,850													-	
Office Space Remodel for Customer Care	Asses Management - Ergonomics Improvements	12,010	Rothman Business Interiors				2,547	5,496		3,117	850							12,010	
Office Space for Electronic Tech.	Work Flow and Communication Improvements	25,863	Yourway Const, / Circulating Air	-	-					25,863								25,863	
Valve Exercising Truck	Equipment Replacement	122,277	Wondries / CTEC	-	-					122,277								122,277	
New Vehicle - Durango	Equipment Replacement	32,184	Victorville Motors	-	-			32,184										32,184	
Surveying / GIS Equipment	Equipment Replacement	17,799	Allen Associates, Inc.	-	-				17,799									17,799	
Fleet Lighting Improvements	Safety	10,000	PWD	1,500	-						6,000	1,500	2,500					10,000	
Generator/Engine Emissions - 25th and 45th Booster Sta.	Regulatory	20,000	Emission Complaint Controls								4,526							4,526	
ARC Flash	Safety	137,500	Carollo	-	-	6,020					26,296	26,296	26,296	26,296	26,296			137,500	
AC Pipe Disposal	Safety / Regulatory Compliance	26,875	Alliance	-	26,875													-	
Lobby Design	Customer Service Improvement / Feasibility Design	56,600	ITZEN	49,344	-	4,650						2,606						7,256	
Subtotal		1,887,109		**495,895**	**88,911**	**96,367**	**307,036**	**44,785**	**82,361**	**236,008**	**220,956**	**115,113**	**38,796**	**26,296**	**123,296**	**-**	**347,629**	**1,638,643**	**582,380**

Water Quality Fee Funded Projects

Project Title	Project Type	Contract	Vendor/Contractor/Consultant	Jan - Nov, 2015	Dec, 2015	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2016 Total
GAC Replacement - WTP	Water Quality Improvement / Regulatory	655,135	Calgon Carbon	573,109				275,135					190,000			190,000		655,135
GAC Replacement - WTP AC1230CX Reactivated	Water Quality Improvement / Regulatory	183,200	Evoqua	298,286			183,200											183,200
GAC Replacement - Underground Booster	Water Quality Improvement / Regulatory	62,730	Evoqua			62,730												62,730
Subtotal		901,065		**871,395**	**-**	**62,730**	**183,200**	**275,135**	**-**	**-**	**-**	**-**	**190,000**	**-**	**-**	**190,000**	**-**	**901,065**

Budgeted - Not Committed (Projected Expenses)

Project Title	Project Type	Estimate	Vendor/Contractor/Consultant	Jan - Nov, 2015	Dec, 2015	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2016 Total
Meter Replacement Program	Asset Management - Equipment Replacement	600,000	TBD									200,000	200,000	200,000				600,000
Water Main and Service Line Replacement Projects	Asset Management - Infrastructure Replacement	230,000	TBD										130,000		75,000	25,000		230,000
Water System Master Plan - CEQA	Planning / Regulatory	75,000	TBD										25,000	15,000	25,000	10,000		75,000
WTP Security - Feasibility and Phase 1	Asset Management - Equipment Replacement	25,000	TBD									10,000	15,000					25,000
Drainage Improvements @ WTP	Asset Management - Site Improvements	50,000	TBD	-	-								50,000					50,000
Recharge and Recovery Project Pilot	Water Supply Project / Planning	203,000	TBD												100,000	103,000		203,000
Conference Room Projectors - Installation	Asset Management - Equipment Replacement	10,000	TBD								10,000							10,000
Entry Way Building @ WTP	Safety	10,000	TBD										10,000					10,000
Subtotal		1,203,000			**-**	**-**	**-**	**-**	**-**	**-**	**10,000**	**210,000**	**430,000**	**215,000**	**200,000**	**138,000**	**-**	**1,203,000**

Water Revenue Bond - Series 2013A

Updated: May 31, 2016

Project	Work Order	Description	Allocated Based on Bond	Contractual Commitment	Payout to Date	Grant Funds/Operating Budget	Uncommitted Bond $
Spec. 1204	603-12	Ave. Q - Q-3, Division and Sumac	$ 725,000	$ 765,085	$ 765,085	$ -	$ (40,085)
Spec. 1201	606-11	20th, Puerta, Sweetbriar, and 22nd St. E.	$ 1,450,000	$ 1,487,261	$ 1,487,261	$ -	$ (37,261)
Spec. 1205	605-12	Frontier, 31st St. E., etc. between Ave. Q and Q-4	$ 1,200,000	$ 1,291,539	$ 1,291,539	$ 485,000	$ (91,539)
Spec. 1207	607-12	10th St. E. between Ave. P and Palmdale Blvd.	$ 1,400,000	$ 1,327,806	$ 1,327,806	$ -	$ 72,194
LRDSR	501-04	Littlerock Sediment Removal (EIR/EIS/Permits)	$ 975,000	$ 645,443	$ 555,319	$ -	$ 329,557
LCGRRP	400-12	Littlerock Recharge and Recovery (Feasibility)	$ 1,500,000	$ 769,891	$ 769,891	$ -	$ 730,109
UAR	TBD	Upper Amargosa Recharge (Project Capacity)	$ 1,250,000	$ 1,250,000	$ 93,380	$ 445,009	$ -
Spec. 0905	601-09	15th St. E. between Ave. P and Ave. Q (Material)	$ -	$ 362,984	$ 362,984	$ -	$ (362,984)
PRGRRP	501-04	Palmdale Regional Recharge and Recovery (Permits)	$ -	$ 1,530,000	$ 1,186,755		$ (1,530,000)
Totals:			**$ 8,500,000**	**$ 9,430,009**	**$ 7,840,021**	**$ 930,009**	**$ (930,009)**

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

25	BV Construction - Progress Payment #12	Aug 19, 2014	12	Spec. 1201	$	84,386.60
25	Aspen - EIR/EIS Progress Payment	Aug 19, 2014	1116.002-12	LRDSR	$	11,115.51
26	BV Construction - Progress Payment #13	Sept 10, 2014	13	Spec. 1201	$	47,654.85
26	Aspen - EIR/EIS Progress Payment	Sept 10, 2014	1116.002-13	LRDSR	$	37,715.30
27	BV Construction - Progress Payment #14	Sept 29, 2014	14	Spec. 1201	$	122,741.90
27	PWD - Reimbursement	Sept 29, 2014	N/A	Spec. 0905	$	260,611.31
28	Cedro Construction - Progress Payment #1	Oct 14, 2014	1	Spec. 1207	$	310,752.41
28	City of Palmdale - Recharge Project	Oct 14, 2014	PWD-2014	UAR	$	38,402.47
29	Aspen - EIR/EIS Progress Payment	Oct 23, 2014	1116.002-14	LRDSR	$	56,223.72
29	Kennedy/Jenks - Progress Payment	Oct 23, 2014	87036	LCGRRP	$	80,732.32
30	BV Construction - Progress Payment #15	Nov 12, 2014	15	Spec. 1201	$	84,974.65
30	Aspen - Bio and Cultural Report	Nov 12, 2014	3277.001-01	Spec. 1205	$	10,608.08
30	Cedro Construction - Progress Payment #2	Nov 12, 2014	2	Spec. 1207	$	195,802.84
31	ANM Construction - Paving	Nov 17, 2014	011115-1	Spec. 0905	$	102,373.00
32	Aspen - Bio and Cultural Report	Nov 26, 2014	3277.001-02	Spec. 1205	$	1,147.81
32	Aspen - EIR/EIS Progress Payment	Nov 26, 2014	1116.002-15	LRDSR	$	76,161.79
33	Kennedy/Jenks - Progress Payment	Dec 29, 2014	88741	LCGRRP	$	71,831.14
33	BV Construction - Progress Payment #16 (Retention)	Dec 29, 2014	16 - Retention	Spec. 1201	$	74,363.05
33	Aspen - EIR/EIS Progress Payment	Dec 29, 2014	1116.002-16	LRDSR	$	6,136.99
34	Cedro Construction - Progress Payment #3	Jan 7, 2015	3	Spec. 1207	$	294,189.21
35	BV Construction - Progress Payment #1	Jan 26, 2015	1	Spec. 1205	$	152,445.08
35	Aspen - EIR/EIS Progress Payment	Jan 26, 2015	1116.002-17	LRDSR	$	13,105.63
36	Kennedy/Jenks - Progress Payment	Feb 2, 2015	89538	LCGRRP	$	78,066.17
37	BV Construction - Progress Payments #2 and #3	Feb 19, 2015	2 and 3	Spec. 1205	$	195,962.20
37	Aspen - EIR/EIS Progress Payment	Feb 19, 2015	1116.002-18	LRDSR	$	8,814.60
38	BV Construction - Progress Payment #4	Mar 9, 2015	4	Spec. 1205	$	123,500.00
38	Cedro Construction - Progress Payment #4	Mar 9, 2015	4	Spec. 1207	$	70,371.25
39	BV Construction - Progress Payment #5	Mar 31, 2015	5	Spec. 1205	$	144,210.00
39	Aspen - EIR/EIS Progress Payment	Mar 31, 2015	1116.002-19	LRDSR	$	12,057.52
39	Kennedy/Jenks - Progress Payment	Mar 31, 2015	90983	LCGRRP	$	134,407.47
40	Cedro Construction - Progress Payment #5	Apr 13, 2015	5	Spec. 1207	$	116,680.99
41	BV Construction - Progress Payment #6	Apr 27, 2015	6	Spec. 1205	$	125,003.43
41	Aspen - EIR/EIS Progress Payment	Apr 27, 2015	1116.002-20	LRDSR	$	7,540.62
42	Cedro Construction - Progress Payment #6	May 19, 2015	6	Spec. 1207	$	103,592.13
43	BV Construction - Progress Payment #7	Jun 8, 2015	7	Spec. 1205	$	72,296.90
43	Aspen - Native American Monitoring	Jun 8, 2015	3277.001-03	Spec. 1205	$	7,702.52
43	Aspen - EIR/EIS Progress Payment	Jun 8, 2015	1116.002-21	LRDSR	$	44,109.14
44	Aspen - EIR/EIS Progress Payment	Jun 23, 2015	1116.002-22	LRDSR	$	34,285.59
44	Cedro Construction - Progress Payment #7	Jun 23, 2015	7	Spec. 1207	$	60,299.73
45	BV Construction - Progress Payment #8	Jul 15, 2015	8	Spec. 1205	$	111,492.00
45	Kennedy/Jenks - Progress Payment	Jul 15, 2015	93555	LCGRRP	$	46,443.99
45	Kennedy/Jenks - Progress Payment	Jul 15, 2015	93556	PRGRRP	$	251,714.21
46	Aspen - EIR/EIS Progress Payment	Jul 21, 2015	1116.002-23	LRDSR	$	16,484.80
46	Aspen - Native American Monitoring	Jul 21, 2015	3277.001-04	Spec. 1205	$	4,152.75
46	City of Palmdale - Recharge Project	Jul 21, 2015	PWD-2015	UAR	$	54,977.18
47	BV Construction - Progress Payment #9	Aug 11, 2015	9	Spec. 1205	$	107,542.76
47	Kennedy/Jenks - Progress Payment	Aug 11, 2015	94435	PRGRRP	$	238,422.35
48	Aspen - EIR/EIS Progress Payment	Sept 14, 2015	1116.002-24	LRDSR	$	9,024.21
48	Cedro Construction - Final Payment/Retention	Sept 14, 2015	Final Retention	Spec. 1207	$	157,491.76
49	Aspen - EIR/EIS Progress Payment	Sept 28, 2015	1116.002-25	LRDSR	$	1,034.50
49	Kennedy/Jenks - Progress Payment	Sept 28, 2015	95632	PRGRRP	$	190,705.91
50	Aspen - Native American Monitoring	Oct. 12, 2015	3277.001-05	Spec. 1205	$	5,581.50
50	BV Construction - Progress Payment #10	Oct. 12, 2015	10	Spec. 1205	$	92,241.20
51	Aspen - Native American Monitoring	Nov. 4, 2015	3277.001-06	Spec. 1205	$	4,707.50

51	Kennedy/Jenks - Progress Payment	Nov. 4, 2015	96460	PRGRRP	$ 129,704.49
52	Aspen - Native American Monitoring	Dec. 28, 2015	96461	Spec. 1205	$ 3,013.50
52	Kennedy/Jenks - Progress Payment	Dec. 28, 2015	97775	PRGRRP	$ 159,241.36
53	Kennedy/Jenks - Progress Payment	Jan. 21, 2016	98545	PRGRRP	$ 67,612.54
53	Aspen - EIR/EIS Progress Payment	Jan. 21, 2016	1116.002-25 & 27	LRDSR	$ 3,751.40
54	BV Construction - Progress Payment #11	Feb. 3, 2016	11	Spec. 1205	$ 67,200.17
55	BV Construction - Retention Payment	Feb. 23, 2016	Retention	Spec. 1205	$ 62,731.78
55	Kennedy/Jenks - Progress Payment	Feb. 23, 2016	99318	PRGRRP	$ 58,537.45
56	Aspen - EIR/EIS Progress Payment	Mar. 28, 2016	1116.003-01	LRDSR	$ 33,898.64
56	Kennedy/Jenks - Progress Payment	Mar. 28, 2016	99918	PRGRRP	$ 57,193.72
57	Kennedy/Jenks - Progress Payment	Apr. 19, 2016	100572	PRGRRP	$ 7,364.72
58	Aspen - EIR/EIS Progress Payment	May 23, 2016	1116.003-02	LRDSR	$ 5,535.88
58	Kennedy/Jenks - Progress Payment	May 23, 2016	101354	PRGRRP	$ 26,258.21

PALMDALE WATER DISTRICT
RESOLUTION NO. 14-16

A RESOLUTION OF THE BOARD OF DIRECTORS OF PALMDALE WATER DISTRICT APPROVING CHANGES IN RATES, FEES, AND CHARGES FOR WATER SERVICE

WHEREAS, the Palmdale Water District (the "District") is authorized to collect charges and set rates for water service pursuant to the Irrigation District Law, codified at Division 11 of the Water Code, specifically at Sections 22280 through 22284;

WHEREAS, the District's current water rates are set forth at Appendix C of the Rules and Regulations of the Palmdale Water District;

WHEREAS, District staff has undertaken a review of the District's financial position and determined the current water rate revenues are not sufficient to offset the cost of providing the water service, including, among other things, increased operation and maintenance expenses, increased costs for necessary infrastructure repairs and enhancements, increased water quality regulations, and increased water supply costs;

WHEREAS, on April 17, 2014, the District retained Bartle & Wells, an independent water rate consultant, pursuant to an open bid process to perform a financial study of the District's existing water rates and rate structure and the District's existing and future reasonably estimated costs of providing water service;

WHEREAS, on July 16, 2014 and July 23, 2014, Bartle & Wells made presentations to the Board of Directors that concluded the current rates and rate structure will not be sufficient to cover the reasonably estimated costs of providing the District's water service over the next five fiscal years, and, proposed a revised rate structure and annual rate increases options depending on the level of maintenance and improvements expected to take place in the next five years, including 5%, 5.5% and 6% annual rate increases;

WHEREAS, the District's charges and fees for water service are subject to the requirements of Proposition 218 (Cal. Const. Art. XIIID, Section 6), including notice, hearing, and protest requirements applicable to increases of water rates;

WHEREAS, on July 23, 2014, pursuant to Proposition 218, the Board approved and directed staff to provide notice of the proposed rate structure changes and 5.5% annual rate increases, set forth in draft Appendix C, attached hereto, (the "Proposed Rates");

WHEREAS, on August 1, 2014, District staff mailed notice of (1) the Proposed Rates, (2) a September 17, 2014 public hearing, and (3) the method of protesting the Proposed Rates, to all the record owners of parcels within the District's service area that are subject to the District's fees and charges, using the last equalized assessment tax roll of the Los Angeles County Assessor and the District's customer billing records;

WHEREAS, the District held three public workshops on August 14, 2014, August 21, 2014, and September 8, 2014 to provide the public additional information regarding the Proposed Rates;

WHEREAS, from August 1, 2014, to 7:00 p.m. on September 17, 2014, the District accepted valid protests to the Proposed Rates;

WHEREAS, on September 17, 2014, the District held a public hearing at which District staff presented a total of 340 valid protests to the Board, resulting in less than a majority protest pursuant to Article XIII D, Section 6 of the California Constitution;

WHEREAS, although the lack of a majority protest authorizes the Board to adopt the Proposed Rates up to 5.5% for the next five fiscal years, the Board is not required to implement all of the annual rate increases;

WHEREAS, each year through its budget process, the Board reviews the estimated costs of providing the District's service in the ensuing year and determines at that time the amount of the increase it will implement for the ensuing year;

WHEREAS, the District has previously decided not to exercise its full authority to increase rates, including on May 13, 2009, when the Board approved a 46% rate increase for 5 years and only implemented 15% rate increases in those years; and

WHEREAS, the adoption of this resolution is exempt from the requirements of the California Environmental Quality Act ("CEQA") pursuant to Public Resources Code Section 21080(b)(8) and Section 15273 of the State CEQA Guidelines codified at 14 CCR §15273 because the resolution pertains to the adoption of charges necessary to maintain services within the District's existing service area.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Directors of the Palmdale Water District does hereby resolve as follows:

1. The foregoing recitals are hereby found to be true and correct and incorporated herein by this reference.

2. The District has received and accepted 340 valid protests to the Proposed Rates as of 7:00 p.m. on September 17, 2014.

3. The District adopts and approves the Proposed Rates as set forth in draft Appendix C to the District's Rules and Regulations, attached hereto.

4. The Current Appendix C shall be replaced by the draft Appendix C, attached hereto, reflecting the District's authority to impose and collects rates for the provision of water service in accordance therewith.

5. In the event the Board determines, through its annual budget process, not to implement the full 5.5% annual rate increase set forth in Appendix C for any of the following five fiscal years, it shall amend Appendix C to reflect the actual rate adopted for that year.

6. The General Manager is authorized and directed to give due notice of exemption of this resolution from the provisions of CEQA, pursuant to Title 14 California Code of Regulations section 15062.

7. Effective Date. All sections of this Resolution shall be in full force and effect immediately.

PASSED AND ADOPTED on this 17th day of September, 2014 by the Board of Directors, the governing body of the Palmdale Water District.

PALMDALE WATER DISTRICT

KATHY MAC LAREN, President

ATTEST

JOE ESTES, Secretary

APPROVED AS TO FORM:

By: _____
Aleshire & Wynder, General Counsel

Palmdale Water District Proposed Rate Structure

Water Quality Fee ($/ccf): 5-yr moving average of (GAC costs) / (billed water usage [hcf])

User Classification	Water Budget Allocation - Essential Usage
Single Family Residential "SFR"	Indoor Allocation
Multi Family Residential "MFR"	3-yr average of minimum monthly usage
Commercial-Industrial "CI"	3-yr average of minimum monthly usage
Irrigation Only "IRR"	Essential Outdoor Allocation
Other "OTHER"	3-yr average of minimum monthly usage

User Classification	Water Budget Allocation - Efficient Usage
Single Family Residential "SFR"	Indoor Allocation + Efficient Outdoor Allocation
Multi Family Residential "MFR"	3-yr moving average by month
Commercial-Industrial "CI"	3-yr moving 3 month average
Irrigation Only "IRR"	Efficient Outdoor allocation
Other "OTHER"	3-yr moving average by month

Service Charge

Meter Size	Monthly Service Charge
1" and Below	$31.27
1-1/2"	$93.80
2"	$143.85
3"	$260.62
4"	$427.44
6"	$844.50
8"	$1,344.96
10"	$1,928.84

Commodity Rates ($/ccf*)

Tiers	CY 2014
Tier 1	$0.73
Tier 2	$0.84
Tier 3	$2.37
Tier 4	$3.57
Tier 5	$4.61
Tier 6	$5.93

Elevation Booster Surcharge ($/ccf*)

Area	CY 2014
B	-
A1	5-Year Moving Average of Actual Pumping Costs
A2	5-Year Moving Average of Actual Pumping Costs
A3	5-Year Moving Average of Actual Pumping Costs

**Water use is metered in units of ccf (hundred cubic feet)*

All Classes

Tier	Water Budget Allocation
Tier 1	0 - 100% Essential Usage
Tier 2	100% Essential Usage - 100% Efficient Usage
Tier 3	101-130% Efficient Usage
Tier 4	131-160% Efficient Usage
Tier 5	161-190% Efficient Usage
Tier 6	Above 191% Efficient Usage

Appendix C

Meter Charges	% Increase	5.5%	5.5%	5.5%	5.5%	5.5%
Meter Size	CY 2014	CY 2015	CY 2016	CY 2017	CY 2018	CY 2019
1" and Below	$31.27	$32.99	$34.80	$36.71	$38.73	$40.86
1.5"	93.80	98.96	104.40	110.14	116.20	122.59
2"	143.85	151.76	160.11	168.92	178.21	188.01
3"	260.62	274.95	290.07	306.02	322.85	340.61
4"	427.44	450.95	475.75	501.92	529.53	558.65
6"	844.50	890.95	939.95	991.65	1,046.19	1,103.73
8"	1,344.96	1,418.93	1,496.97	1,579.30	1,666.16	1,757.80
10"	1,928.84	2,034.93	2,146.85	2,264.93	2,389.50	2,520.92

Commodity Rates	% Increase	5.5%	5.5%	5.5%	5.5%	5.5%
	CY 2014	CY 2015	CY 2016	CY 2017	CY 2018	CY 2019
Tier 1	$0.73	$0.77	$0.81	$0.85	$0.90	$0.95
Tier 2	$0.84	$0.89	$0.94	$0.99	$1.04	$1.10
Tier 3	$2.37	$2.50	$2.64	$2.79	$2.94	$3.10
Tier 4	$3.57	$3.77	$3.98	$4.20	$4.43	$4.67
Tier 5	$4.61	$4.86	$5.13	$5.41	$5.71	$6.02
Tier 6	$5.93	$6.26	$6.60	$6.96	$7.34	$7.74

Drought Surcharges			
Stage No.	Policy	% Shortage	Drought Surcharge per CCF*
1	Water Rationing	20% reduction in water deliveries	$0.45
2	Water Rationing	30% reduction in water deliveries	$0.77
3	Water Rationing	40% reduction in water deliveries	$1.19

PALMDALE WATER DISTRICT

Debt Service Coverage ($000s)

Fiscal Year Ending September 30	Audited 2012	Audited 2013	Audited 2014	Audited 2015	Mar 2015 - Feb 2016	Apr 2015 - Mar 2016	May 2015 - Apr 2016
OPERATING REVENUES	22,597	24,125	23,342	21,248	21,321	21,284	21,215
Rate Stabilization Fund		(480)					
	22,597	23,645	23,342	21,248	21,321	21,284	21,215
OPERATING EXPENSES							
Gross operating expenses	22,216	20,665	22,405	20,974	19,829	19,288	19,324
Overhead adjustment	(43)	(217)	(509)	(26)			
SWP Fixed operations and maint	(915)	(720)	(363)	(126)	(126)	(126)	(126)
Non-Cash Related OPEB Expense	(1,565)	(1,455)	(1,786)	(1,828)			
Capital portion included above							
TOTAL EXPENSES	19,693	18,273	19,748	18,994	19,703	19,162	19,198
NET OPERATING REVENUES	2,904	5,372	3,594	2,254	1,617	2,121	2,017
NON-OPERATING REVENUE							
Ad valorem property taxes	1,704	2,573	2,132	2,146	2,154	2,158	2,162
Interest income	25	44	45	43	47	52	57
Capital improvement fees	1,258	245	14	367	348	247	229
Other income	843	421	306	768	467	426	454
TOTAL NON-OPERATING INCOME	3,830	3,284	2,497	3,324	3,016	2,882	2,901
NET REV AVAILABLE FOR DEBT SERVICE	6,734	8,655	6,091	5,578	4,633	5,003	4,919
NET DEBT SERVICE							
1998 Certificates of Participation	1,507						
2004A Certificates of Participation	2,127	1,373	1,373				
2012 Issue - Bank of Nevada				1,372	1,373	1,373	1,373
2013A Water Revenue Bond		2,247	2,344	2,350	2,339	2,339	2,339
2012 Capital Lease		190	190	190	218	218	218
TOTAL DEBT SERVICE	3,634	3,810	3,908	3,912	3,930	3,930	3,930
DEBT SERVICE COVERAGE	**1.85**	**2.27**	**1.56**	**1.43**	**1.18**	**1.27**	**1.25**
NET REV AVAILABLE AFTER D/S	3,100	4,846	2,183	1,665	704	1,074	989

AGENDA ITEM NO. 5.1