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

Since 1918

Board of Directors
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Attorneys

June 22, 2017

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 26, 2017

4:30 p.m.

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

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

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

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

1) Roll call.
2) Adoption of agenda.
3) Public comments for non-agenda items.
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 meeting held April 25, 2017.

4.2) Consideration and possible action on approval of minutes of informational meeting held May 22, 2017.

4.3) Discussion and overview of Cash Flow Statement and Current Cash Balances as of April, 2017. (Financial Advisor Egan)

4.4) Discussion and overview of Financial Statements, Revenue, and Expense and Departmental Budget Reports for April, 2017. (Finance Manager Williams)

4.5) Discussion and overview of committed contracts issued and water revenue bond projects. (Finance Manager Williams)

4.6) Discussion of summary of expenditures for emergency repairs for 2016 and 2017 to date. (Committee Member Alvarado/Facilities Manager Moore/Project Manager Thompson)

5) Information items.

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

5.2) Status on Cash for Grass Program available funds. (Chair Henriquez)

5.3) Status on funding options for construction of Littlerock Dam Sediment Removal Project grade control structure. (Engineering/Grant Manager Riley/Finance Manager Williams)

5.4) Other.

6) Board members' requests for future agenda items.

7) Adjournment.



DENNIS D. LaMOREAUX,
General Manager

DDL/dd

PALMDALE WATER DISTRICT

BOARD MEMORANDUM

DATE:	June 20, 2017	**June 26, 2017**
TO:	FINANCE COMMITEE	**Committee Meeting**
FROM:	Mr. Bob Egan, Financial Advisor	
RE:	***AGENDA ITEM NO. 4.3 – DISCUSSION AND OVERVIEW OF CASH FLOW STATEMENT AND CURRENT CASH BALANCES AS OF APRIL, 2017.***	

Attached is the Investment Funds Report and current cash balance as of April 30, 2017. The reports will be reviewed in detail at the Finance Committee meeting.

PALMDALE WATER DISTRICT
INVESTMENT FUNDS REPORT
April 30, 2017

						April 2017	March 2017
CASH							
1-00-0103-100	Citizens - Checking					50,574.08	248,836.43
1-00-0103-200	Citizens - Refund					12.00	-
1-00-0103-300	Citizens - Merchant					57,769.65	103,499.96
					Bank Total	**108,355.73**	**352,336.39**
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	**114,055.73**	**358,036.39**
INVESTMENTS							
1-00-0135-000	**Local Agency Investment Fund**				**Acct. Total**	**11,867.14**	**11,844.48**
1-00-0120-000	**UBS Money Market Account General (SS 11469)**						
	UBS RMA Government Portfolio					3,573,930.35	1,428,455.56
	UBS Bank USA Dep acct					250,000.00	250,000.00
		Accrued interest				9,231.73	7,879.68
						3,833,162.08	**1,686,335.24**

US Government Securities

CUSIP #	Issuer	Maturity Date	Rate	PAR	Market Value	Market Value
912828C24	US Treasury Note	02/28/2019	1.490	1,000,000	1,004,380.00	1,004,690.00
				1,000,000	**1,004,380.00**	**1,004,690.00**

Certificates of Deposit

	Issuer	Maturity Date	Rate	Face Value		
1	GE Cap Retail Bank	04/27/2017	1.840	200,000	-	200,116.00
2	Discover Bank	05/02/2017	1.730	240,000	240,007.20	240,189.60
3	Merrick Bank	06/12/2017	1.000	100,000	100,040.00	100,064.00
4	Level One Bank	06/19/2017	0.650	101,000	101,032.32	101,049.49
5	GE Cap Retail Bank	06/22/2017	1.780	200,000	200,306.00	200,470.00
6	Capitol One Bank	08/14/2017	1.200	240,000	240,280.80	240,360.00
7	Triumph Bank	09/26/2017	0.800	200,000	200,200.00	200,258.00
8	MB Finl Bank	10/26/2017	0.850	200,000	199,974.00	199,990.00
9	Bank United Miami	11/21/2017	1.200	240,000	240,400.80	240,482.40
10	Goldman Sachs Bank NY	01/29/2018	1.350	240,000	240,631.20	240,672.00
11	Midland States Bank	02/28/2019	1.400	240,000	239,731.20	239,443.20
12	Key Bank	03/29/2019	1.500	240,000	240,033.60	239,733.60
				2,441,000	**2,242,637.12**	**2,442,828.29**
				Acct. Total	**7,080,179.20**	**5,133,853.53**
1-00-1110-000	**UBS Money Market Account Capital (SS 11475)**						
	UBS Bank USA Dep acct					250,000.00	250,000.00
	UBS RMA Government Portfolio					427,309.44	176,323.18
					Acct. Total	**677,309.44**	**426,323.18**
1-00-0125-000	**UBS Access Account General (SS 11432)**						
	UBS Bank USA Dep acct					47,751.86	44,999.11
	UBS RMA Government Portfolio					-	-
		Accrued interest				19,192.71	15,426.99
						66,944.57	**60,426.10**

US Government Securities

CUSIP #	Issuer	Maturity Date	Rate	PAR	Market Value	Market Value
912828XF2	US Treasury Note	06/15/2018	1.125	1,000,000	999,610.00	999,880.00
912828KD1	US Treasury Note	02/15/2019	2.610	1,500,000	1,539,840.00	1,542,015.00
912828P53	US Treasury Note	02/15/2019	0.750	1,000,000	991,170.00	990,980.00
				3,500,000	**3,530,620.00**	**3,532,875.00**

Certificates of Deposit

Issuer	Maturity Date	Rate	Face Value		
BMW Bank	11/15/2018	1.960	240,000	242,361.60	242,277.60
La Salle Bank	03/01/2019	1.350	240,000	239,510.40	239,212.80
American Express	04/29/2019	1.440	240,000	240,734.40	240,516.00
Synchrony Bank	04/14/2020	1.850	240,000	241,394.40	241,694.40
JP Morgan Chase Bank	11/18/2020	1.600	240,000	235,053.60	235,070.40
Bank of Baroda NY	11/23/2020	1.600	77,000	75,454.61	75,460.00
Comenity Cap Bank	01/19/2021	1.900	163,000	165,586.81	165,682.98
			1,440,000	**1,440,095.82**	**1,439,914.18**
			Acct. Total	**5,037,660.39**	**5,033,215.28**
			Total Managed Accounts	**12,807,016.17**	**10,605,236.47**
1-00-1121-000	**UBS Rate Stabilization Fund (SS 24016) - *District Restricted***						
	UBS Bank USA Dep acct					1,398.82	1,113.45
	UBS RMA Government Portfolio					-	-
		Accrued interest				1,335.44	1,086.91
						2,734.26	**2,200.36**

Certificates of Deposit

Issuer	Maturity Date	Rate	Face Value		
Webbank UT US	12/19/2018	1.400	240,000	240,050.40	239,829.60
Ally Bank UT US	12/24/2018	1.500	240,000	240,417.60	240,208.80
			480,000	**480,468.00**	**480,038.40**
			Acct. Total	**483,202.26**	**482,238.76**
			GRAND TOTAL CASH AND INVESTMENTS	**13,404,274.16**	**11,445,511.62**
			Increase (Decrease) in Funds	**1,958,762.54**	
1-00-1130-000	**2013A Bonds - Project Funds (BNY Mellon)**						
	Construction Funds					**231,050.33**	**291,805.21**

PALMDALE WATER DISTRICT

2017 Cash Flow Report (Based on Nov. 22, 2016 Approved Budget)

	January	February	March	April	May	June	July	August	September	October	November	December	YTD	Budget 2018 Carryover Information
Budgeted Water Sales	1,607,158	1,463,315	1,532,426	1,684,307	1,746,031	1,895,010	2,343,532	2,248,451	2,409,722	2,187,005	1,948,605	1,734,438	22,800,000	
Actual/Projected Water Sales	**1,631,375**	**1,523,695**	**1,472,669**	**1,761,663**	**1,876,638**	1,895,010	2,343,532	2,248,451	2,409,722	2,187,005	1,948,605	1,734,438	23,032,803	
Total Cash Beginning Balance (BUDGET)	**12,888,144**	**12,591,298**	**12,125,487**	**9,811,099**	**10,852,433**	**11,101,609**	**10,602,468**	**10,269,501**	**10,564,441**	**8,273,846**	**8,294,757**	**8,535,850**		
Total Cash Beginning Balance	**12,883,393**	**13,217,019**	**13,413,293**	**11,445,512**	**13,404,274**	**13,560,737**	**12,761,525**	**11,868,888**	**11,889,158**	**9,233,903**	**9,404,468**	**9,275,891**		
Budgeted Water Receipts	1,607,158	1,463,315	1,532,426	1,684,307	1,746,031	1,895,010	2,343,532	2,248,451	2,409,722	2,187,005	1,948,605	1,734,438	22,800,000	
Water Receipts	**2,124,125**	**1,731,155**	**1,636,067**	**1,616,301**	1,746,031	1,895,010	2,343,532	2,248,451	2,409,722	2,187,005	1,948,605	1,734,438	23,620,442	
DWR Refund (Operational Related)		**2,189**		**1,894**									4,083	
Other													-	
Total Operating Revenue (BUDGET)													-	
Total Operating Revenue (ACTUAL)	2,124,125	1,733,344	1,636,067	1,618,195	1,746,031	1,895,010	2,343,532	2,248,451	2,409,722	2,187,005	1,948,605	1,734,438	23,624,525	
Total Operating Expenses excl GAC (BUDGET)	(1,433,015)	(1,410,412)	(1,843,115)	(1,795,526)	(1,815,868)	(1,666,439)	(2,049,698)	(1,869,774)	(2,078,927)	(1,678,858)	(1,660,776)	(1,794,941)	(21,097,350)	
GAC (BUDGET)	-	(121,780)	-	(220,000)	-	-	(65,000)	-	(190,000)	-	-	(190,000)	(786,780)	
Operating Expenses excl GAC (ACTUAL)	**(1,433,733)**	**(1,497,820)**	**(1,373,052)**	**(1,613,764)**	(1,815,868)	(1,666,439)	(2,049,698)	(1,869,774)	(2,078,927)	(1,678,858)	(1,660,776)	(1,794,941)	(20,533,650)	
GAC	**(169,477)**	-	**(169,477)**	-	**(91,409)**	**(91,462)**	-	-	(190,000)	-	-	(190,000)	(901,826)	
Prepaid Insurance (paid)/refunded	-	-	**(67,198)**	-	-	-	-	(35,000)	(200,000)	-	-	-	(302,198)	
Total Operating Expense (ACTUAL)	(1,603,210)	(1,497,820)	(1,609,727)	(1,613,764)	(1,907,278)	(1,757,902)	(2,049,698)	(1,904,774)	(2,468,927)	(1,678,858)	(1,660,776)	(1,984,941)	(21,737,674)	
Non-Operating Revenue Expenses:														
Assessments, net (BUDGET)	671,050	260,305	14,650	2,077,790	758,290	11,325	77,225	130,500	-	-	132,500	2,518,797	6,652,432	
Actual/Projected Assessments, net	**669,618**	**373,532**	**15,376**	**1,968,372**	**759,015**	**10,679**	77,225	130,500	-	-	132,500	2,518,797	6,655,615	
RDA Pass-through (Successor Agency)						**396,503.97**						200,000.00	596,504	
Interest	**11,110**	**10,049**	**11,724**	**11,285**	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	84,168	
Market Adjustment	**28**	**(6,681)**	**(13,784)**	**(2,145)**									(22,581)	
Grant Re-imbursement							178,000						178,000	
Capital Improvement Fees - Infrastructure	**4,035**	**54,662**		**41,701**	**11,528**							62,500	174,426	
Capital Improvement Fees - Water Supply		**133,286**		**178,810**	**24,683**								336,778	
DWR Refund (Capital Related)				**76,319**	**37,319**				50,000			50,000	213,638	
Other	**4,421**	**11,311**	**29**										15,762	
Total Non-Operating Revenues (BUDGET)													-	
Total Non-Operating Revenues (ACTUAL)	**689,212**	**576,159**	**13,346**	**2,274,343**	**837,545**	**412,183**	**260,225**	**135,500**	**55,000**	**5,000**	**137,500**	**2,836,297**	**8,232,309**	
Non-Operating Expenses:														
Budgeted Capital Expenditures	(238,494)	(214,207)	(166,000)	(246,000)	(560,041)	(315,000)	(195,000)	(120,000)	(145,000)	(328,000)	(90,000)	-	(2,617,742)	
Budgeted Capital Expenditures (Committed During Year)					(78,440)	(115,485)	(110,000)	(110,000)	(137,490)	(10,000)	(10,000)		(571,415)	
Actual/Projected Capital Expenditures	**(167,987)**	**(451,182)**	**(205,891)**	**(155,379)**	(350,662)	(315,000)	(195,000)	(120,000)	(145,000)	(171,925)	(90,000)	-	(2,368,026)	
WRB Capital Expenditures	-	-	-	-	-	-	(300,000)	-	-	-	(300,000)	-	(600,000)	(553,589)
Const. of Monitoring Wells/Test Basin (Water Supply)	-	-	-	-	-	(100,000)	(100,000)	(100,000)	(127,490)	-	-	-	(427,490)	
Grade Control Structure (Water Supply)	-	-	-	-	-	-	(75,000)	(75,000)	(75,000)	(6,750)	-	-	(231,750)	
SWP Capitalized	**(681,198)**	**(157,881)**	**(181,818)**	**(157,881)**	(157,881)	(157,881)	(681,194)	(157,881)	(188,154)	(157,881)	(157,880)	(157,879)	(2,995,409)	
Butte County Water Transfer						(752,299)						(752,299)	(1,504,599)	
Bond Payments - Interest			**(1,060,942)**						(1,052,364)				(2,113,307)	
Principal			**(553,437)**						(1,057,016)				(1,610,453)	
Capital leases - Go West (2012 Lease)	**(17,296)**	-	-	-	**(5,267)**	(17,296)							(39,859)	
Capital leases - Holman Capital (2017 Lease)							(89,477)						(89,477)	
Capital leases - Enterprise FM Trust (Vehicles)	**(2,392)**	**(2,660)**	**(1,692)**	**(2,339)**	(2,339)	(2,339)	(2,339)	(2,339)	(2,339)	(2,339)	(2,339)	(2,339)	(27,796)	
Capital leases - Wells Fargo (Printers)	**(7,628)**	**(3,687)**	**(3,687)**	**(4,412)**	(3,687)	(3,687)	(3,687)	(3,687)	(3,687)	(3,687)	(3,687)	(3,687)	(48,906)	
Total Non-Operating Expenses (ACTUAL)	**(876,501)**	**(615,410)**	**(2,007,467)**	**(320,011)**	**(519,836)**	**(1,348,502)**	**(1,446,696)**	**(458,907)**	**(2,651,050)**	**(342,581)**	**(553,906)**	**(916,204)**	**(12,057,071)**	
Total Cash Ending Balance (BUDGET)	**12,591,298**	**12,125,487**	**9,811,099**	**10,852,433**	**11,101,609**	**10,602,468**	**10,269,501**	**10,564,441**	**8,273,846**	**8,294,757**	**8,535,850**	**10,205,110**		
Total Cash Ending Balance (ACTUAL)	**13,217,019**	**13,413,293**	**11,445,512**	**13,404,274**	**13,560,737**	**12,761,525**	**11,868,888**	**11,889,158**	**9,233,903**	**9,404,468**	**9,275,891**	**10,945,481**		
											Budget	**10,205,110**		
											Difference	**740,371**		
2016 Cash Ending Balance (ACTUAL)	**12,534,672**	**12,719,333**	**10,275,232**	**12,340,454**	**13,316,414**	**12,675,338**	**12,028,366**	**12,724,061**	**10,784,100**	**11,041,695**	**11,034,719**	**12,888,144**		

Indicates actual expenditures/revenues:

Indicates anticipated expenditures/revenues:

PALMDALE WATER DISTRICT

BOARD MEMORANDUM

DATE:	June 21, 2017	**June 26, 2017**
TO:	Finance Committee	**Committee Meeting**
FROM:	Michael Williams, Finance Manager/CFO	
VIA:	Mr. Dennis LaMoreaux, General Manager	
RE:	***AGENDA ITEM 4.4 – DISCUSSION AND OVERVIEW OF FINANCIAL STATEMENTS, REVENUE AND EXPENSE AND DEPARTMENTAL BUDGET REPORTS FOR APRIL, 2017***	

Discussion:

Presented here are THE Balance Sheet and Profit/Loss Statement for the period ending April 30, 2017. 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, 2017.

This is the fourth month of the District's Budget Year 2017. 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, 2017.
- The significant change is an increase in our investments of approximately $2MM. This is the result of receiving assessment revenue.

Profit/Loss Statement:

- Page 3 is our profit/loss statement on April 30, 2017.
- Operating revenue is at 28% of budget.
- Cash operating expense is at 30% of budget.
- Departmental budget for Operations is higher than target, reasons will be discussed later in the report.
- Plant Expenditures is showing higher than normal due to the recent completion of meter change out project. This is temporary until proper accounting adjustments are made.
- Revenues have exceeded expenses for the month by $171K, and year-to-date expenses have exceeded revenues by $34K.
- Non-Operating revenues are above budgeted figures with more capital improvement fees received and assessment parity charges collected.
- Page 6 is showing the distribution of expense between labor and operations. Labor costs are currently at 53% of total expenses with salaries making up 35% of that.

Year-To-Year Comparison P&L:

- Page 7 is our comparison of April, 2016 to April, 2017.
- Total operating revenue is up $93K, or 5.5%.

- Operating expenditures are up $255K, or 19%. However, as mentioned there are some adjustments that are pending, so that number will decrease.
- Page 7-1 is our comparison of April, 2015 to April, 2017.
- Total operating revenue was up $24K, or 1%.
- Total operating expenses were up $597K, or 60%, but with the same exception as above.
- Page 8 and 8-1 is a graphic presentation of the water consumption comparison for 2016 and 2015, respectively.
    - Units billed in acre feet for 2016 comparison were up by 72, or 6.5%.
    - Total revenue per unit sold was down $0.03, or 9%.
    - Total revenue per connection was up $5.55, or 9.5%.
    - Units billed per connection is 1.14, or 6.4%.

    - Units billed in acre feet for 2015 comparison were down by 51, or 4%.
    - Total revenue per unit sold was up $0.20, or 6%.
    - Total revenue per connection was up $4.07, or 7%.
    - Units billed per connection is down .95, or 5%.

Revenue Analysis Year-To-Date:

- Page 9 is our comparison of revenue, year-to-date.
- Operating revenue through April, 2017 is up $160K, or 2.6%.
- Retail water revenue from all areas are up by $252K 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 $28K.
- Total revenue is up $479K.
- Operating revenue is at 28% of budget; last year was at 29% of budget.

Expense Analysis Year-To-Date:

- Page 11 is our comparison of expense, year-to-date.
- Cash Operating Expenses through April, 2017 are down $199K, or 3%, compared to 2016 due to reduced GAC purchases in this year and reduced operating costs in Facilities.
- Total Expenses are down $138K, or 1%, for the same reasons.

Departments:

- Pages 14 through 24 are detailed individual departmental budgets for your review.
- Page 19 is Operations Department budget. Note that there were some significant pump repairs under Maintenance and Repair totaling about $35K, which will be reclassified. Expenditure to the wind turbine in excess of $70K and early year purchases of lab supplies.

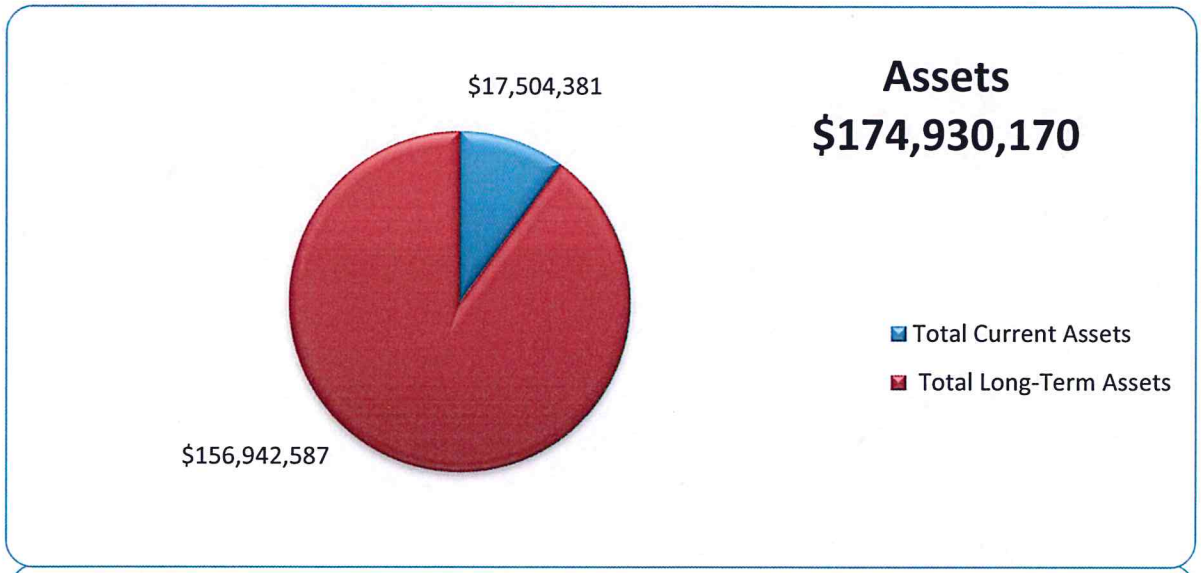
Non-Cash Definitions:

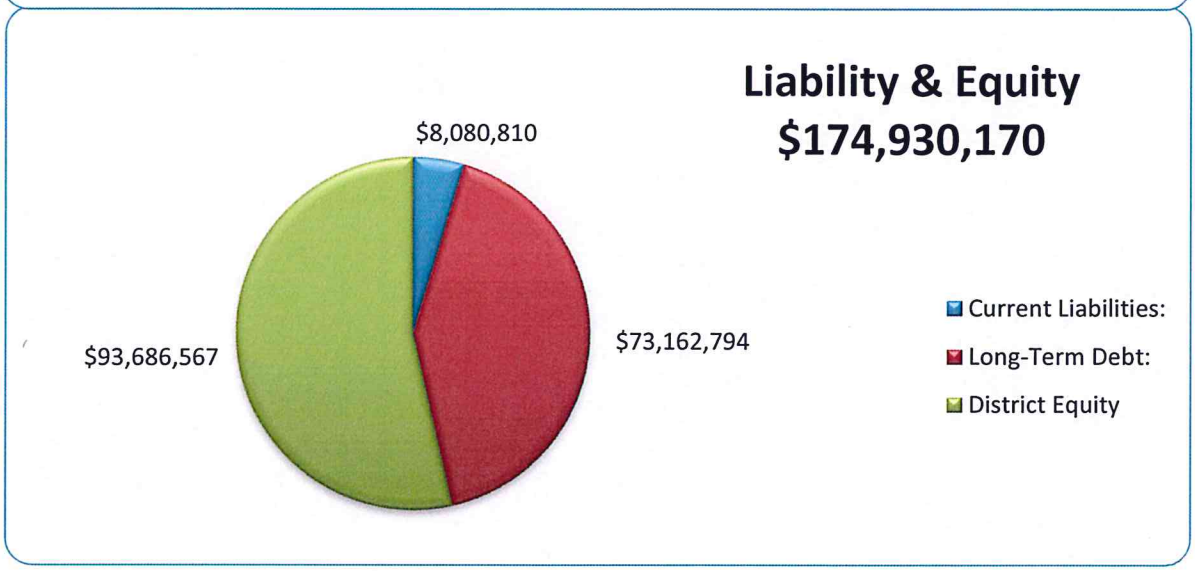
-Depreciation: This is the spreading of the total expense of a capital asset over the expected life of that asset.
-OPEB Accrual Expense: Other Post Employment Benefits (OPEB) is the recognized annual required contribution to the benefit. The amount is actuarially determined in accordance with the parameters 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 4/30/2017

	April 2017	March 2017
ASSETS		
Current Assets:		
Cash and Cash Equivalents	$ 114,056	$ 358,036
Investments	12,806,994	10,605,236
2013A Bonds - Project Funds	231,050	291,805
	$ 13,152,100	$ 11,255,078
Receivables:		
Accounts Receivables - Water Sales	$ 1,552,461	$ 1,296,113
Accounts Receivables - Miscellaneous	62,565	56,659
Allowance for Uncollected Accounts	(153,668)	(153,668)
	$ 1,461,358	$ 1,199,104
Assessments Receivables	$ 1,740,407	$ 3,708,779
Meters, Materials and Supplies	997,152	1,147,853
Prepaid Expenses	153,365	178,453
Total Current Assets	**$ 17,504,381**	**$ 17,489,267**
Long-Term Assets:		
Property, Plant, and Equipment, net	$ 108,886,887	$ 109,206,507
Participation Rights in State Water Project, net	45,278,214	45,337,068
Investment in PRWA	320,680	320,680
2013A Bonds - Insurance & Surity Bond	211,229	211,896
CalPERS Contributions	2,245,577	2,245,577
	$ 156,942,587	**$ 157,321,728**
Restricted Cash:		
Rate Stabilization Fund	483,202	482,239
Total Long-Term Assets & Restricted Cash	**$ 157,425,790**	**$ 157,803,966**
Total Assets	**$ 174,930,170**	**$ 175,293,233**
LIABILITIES AND DISTRICT EQUITY		
Current Liabilities:		
Current Interest Installment of Long-term Debt	$ 175,394	$ -
Current Principal Installment of Long-term Debt	1,162,308	1,162,308
Accounts Payable and Accrued Expenses	5,576,442	5,702,520
Deferred Assessments	1,166,667	1,750,000
Total Current Liabilities	**$ 8,080,810**	**$ 8,614,827**
Long-Term Debt:		
Pension-Related Debt	$ 9,143,384	$ 9,143,384
OPEB Liability	13,765,223	13,600,835
2013A Water Revenue Bonds	42,428,455	42,430,706
2012 - Certificates of Participation	7,020,442	7,013,644
2017 - Capital Lease Payable	805,290	805,290
Total Long-Term Liabilities	**$ 73,162,794**	**$ 72,993,860**
Total Liabilities	**$ 81,243,604**	**$ 81,608,687**
District Equity		
Revenue from Operations	$ (1,376,944)	$ (1,378,964)
Retained Earnings	95,063,510	95,063,510
Total Liabilities and District Equity	**$ 174,930,170**	**$ 175,293,233**

BALANCE SHEET AS OF APRIL 30, 2017





Palmdale Water District
Consolidated Profit and Loss Statement
For the Four Months Ending 4/30/2017

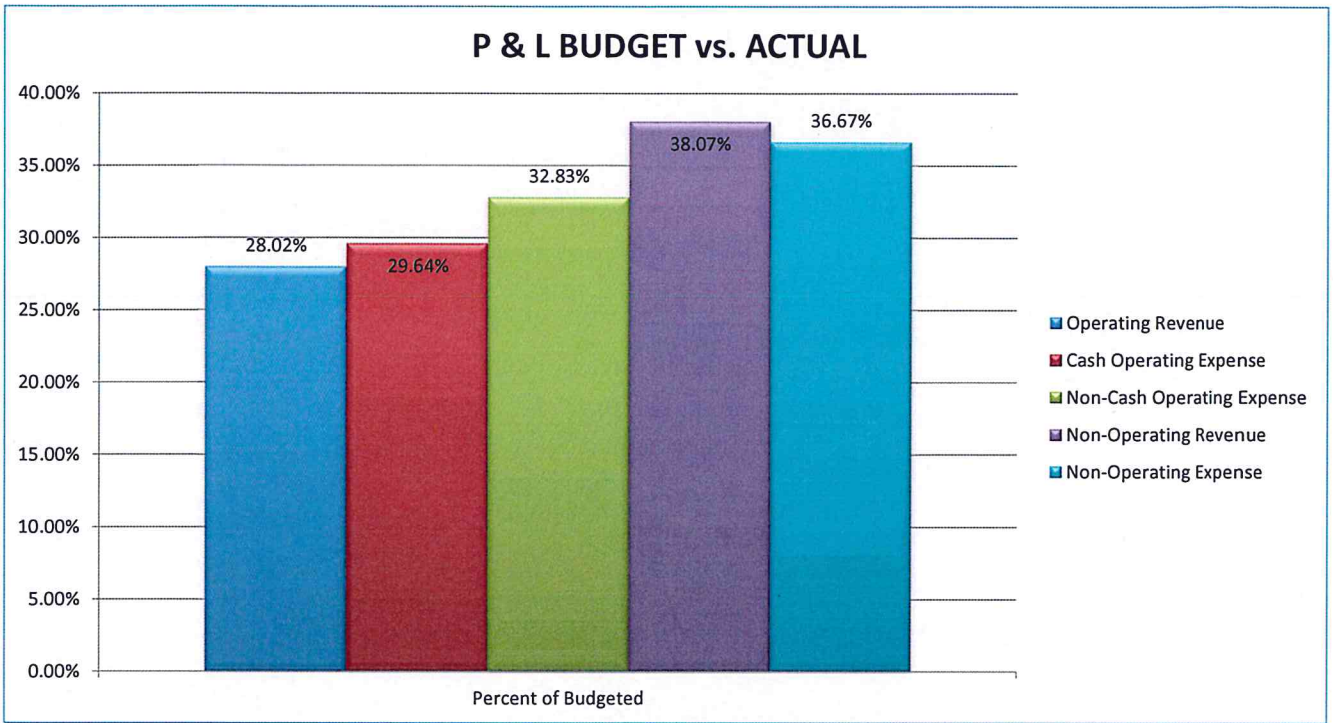
	Thru March	April	Year-to-Date	Adjustments	Adjusted Budget	% of Budget
Operating Revenue:						
Wholesale Water	$ 6,494	$ 614	$ 7,108		$ 160,000	4.44%
Water Sales	1,024,090	542,525	1,566,615		8,002,000	19.58%
Meter Fees	3,169,844	1,061,215	4,231,059		12,475,500	33.91%
Water Quality Fees	115,778	60,522	176,299		862,500	20.44%
Elevation Fees	41,993	25,122	67,116		340,000	19.74%
Other (Page 3-1)	203,372	71,665	275,037		960,000	28.65%
Drought Surcharge	66,168	-	66,168		-	
Total Operating Revenue	**$ 4,627,739**	**$ 1,761,663**	**$ 6,389,402**	**$ -**	**$ 22,800,000**	**28.02%**
Cash Operating Expenses:						
Directors	$ 25,909	$ 7,710	$ 33,618		$ 115,500	29.11%
Administration-Services*	437,971	154,770	592,741	(18,000)	1,925,000	30.79%
Administration-District	308,880	93,292	402,171		1,509,500	26.64%
Engineering**	367,293	96,554	463,847	68,750	1,520,250	30.51%
Facilities**	1,348,865	384,353	1,733,218	(68,750)	6,557,250	26.43%
Operations	698,252	236,591	934,843		2,546,250	36.71%
Finance	313,266	91,642	404,908		1,246,500	32.48%
Water Conservation*	51,544	18,348	69,891	2,000	230,000	30.39%
Human Resources*	77,466	20,989	98,456	16,000	313,100	31.45%
Information Technology	173,343	42,385	215,728		804,750	26.81%
Customer Care	301,412	81,064	382,476		1,278,000	29.93%
Source of Supply-Purchased Water	403,074	429	403,503		2,190,000	18.42%
Plant Expenditures	156,299	270,850	427,149		574,292	74.38%
GAC Filter Media Replacement	169,477	91,409	260,886		862,500	30.25%
Total Cash Operating Expenses	**$ 4,833,051**	**$ 1,590,386**	**$ 6,423,437**	**$ -**	**$ 21,672,892**	**29.64%**
Net Cash Operating Profit/(Loss)	**$ (205,312)**	**$ 171,277**	**$ (34,035)**	**$ -**	**$ 1,127,108**	**-3.02%**
Non-Cash Operating Expenses:						
Depreciation	$ 1,370,396	$ 503,187	$ 1,873,584		$ 6,000,000	31.23%
OPEB Accrual Expense	548,699	182,900	731,598		2,350,000	31.13%
Bad Debts	49,292	182	49,474		50,000	98.95%
Service Costs Construction	61,021	4,507	65,528		125,000	52.42%
Capitalized Construction	(131,318)	(36,071)	(167,389)		(750,000)	22.32%
Total Non-Cash Operating Expenses	**$ 1,898,090**	**$ 654,704**	**$ 2,552,795**	**$ -**	**$ 7,775,000**	**32.83%**
Net Operating Profit/(Loss)	**$ (2,103,402)**	**$ (483,427)**	**$ (2,586,829)**	**$ -**	**$ (6,647,892)**	**38.91%**
Non-Operating Revenues:						
Assessments (Debt Service)	$ 1,321,250	$ 440,417	$ 1,761,667		$ 5,000,000	35.23%
Assessments (1%)	445,147	147,770	592,917		1,957,500	30.29%
DWR Fixed Charge Recovery	-	76,319	76,319		200,000	38.16%
Interest	12,446	9,118	21,564		60,000	35.94%
CIF - Infrastructure	58,697	41,701	100,398		73,000	137.53%
CIF - Water Supply	133,286	178,810	312,095		177,000	176.32%
Grants - State and Federal	-	-	-		178,000	0.00%
Other	46,871	22,019	68,890		60,000	114.82%
Total Non-Operating Revenues	**$ 2,017,696**	**$ 916,153**	**$ 2,933,849**	**$ -**	**$ 7,705,500**	**38.07%**
Non-Operating Expenses:						
Interest on Long-Term Debt	$ 546,325	$ 180,607	$ 726,932		$ 2,228,000	32.63%
Amortization of SWP	650,205	216,735	866,940		2,238,000	38.74%
Change in Investments in PRWA	100,002	-	100,002		100,000	100.00%
Water Conservation Programs	21,896	8,193	30,089		135,500	22.21%
Total Non-Operating Expenses	**$ 1,318,428**	**$ 405,535**	**$ 1,723,963**	**$ -**	**$ 4,701,500**	**36.67%**
Net Earnings	**$ (1,404,134)**	**$ 27,190**	**$ (1,376,944)**	**$ -**	**$ (3,643,892)**	**37.79%**

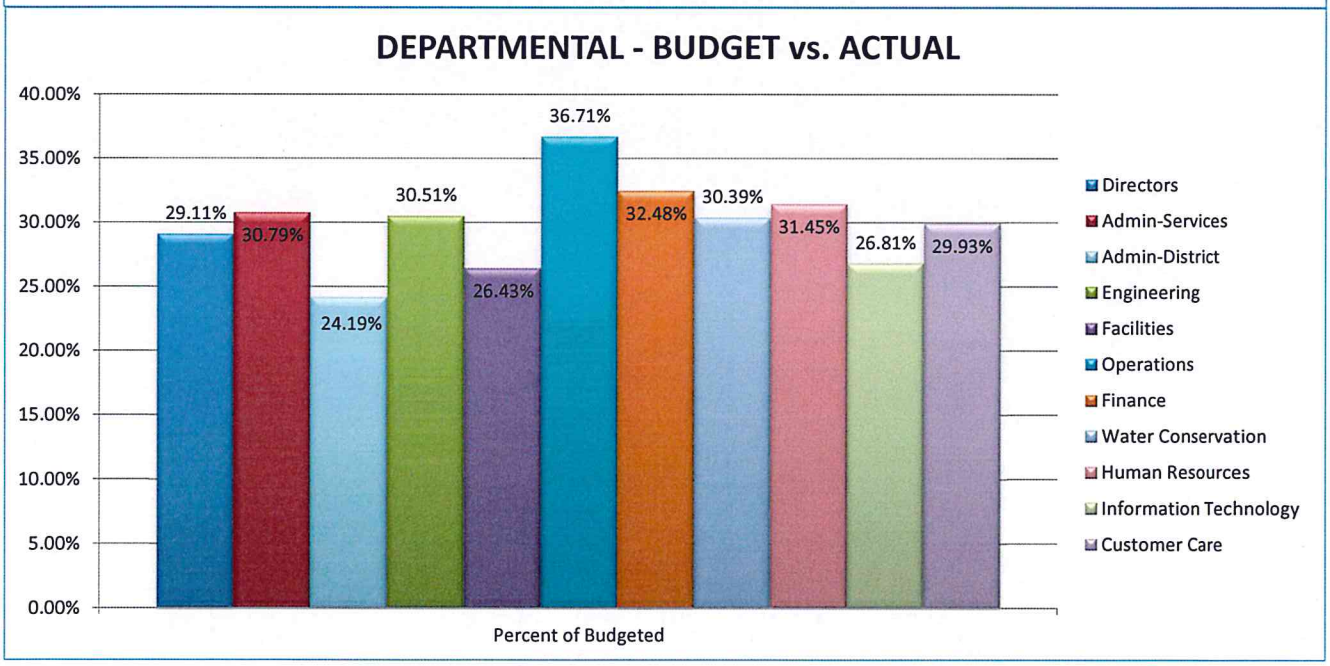
* Budget adjustments by General Manager per Appendix A

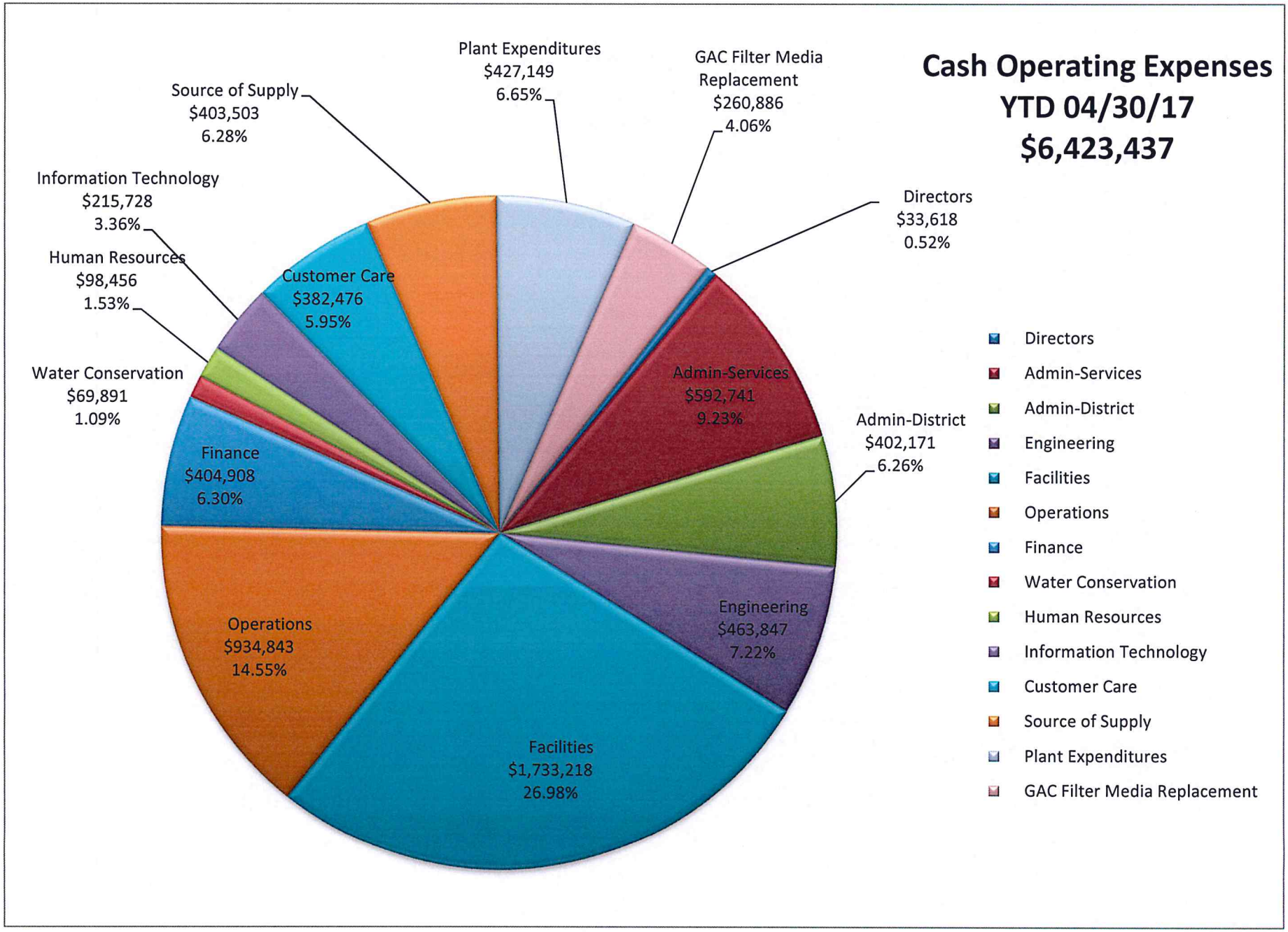
** Budget adjustments by Board action 04/12/17

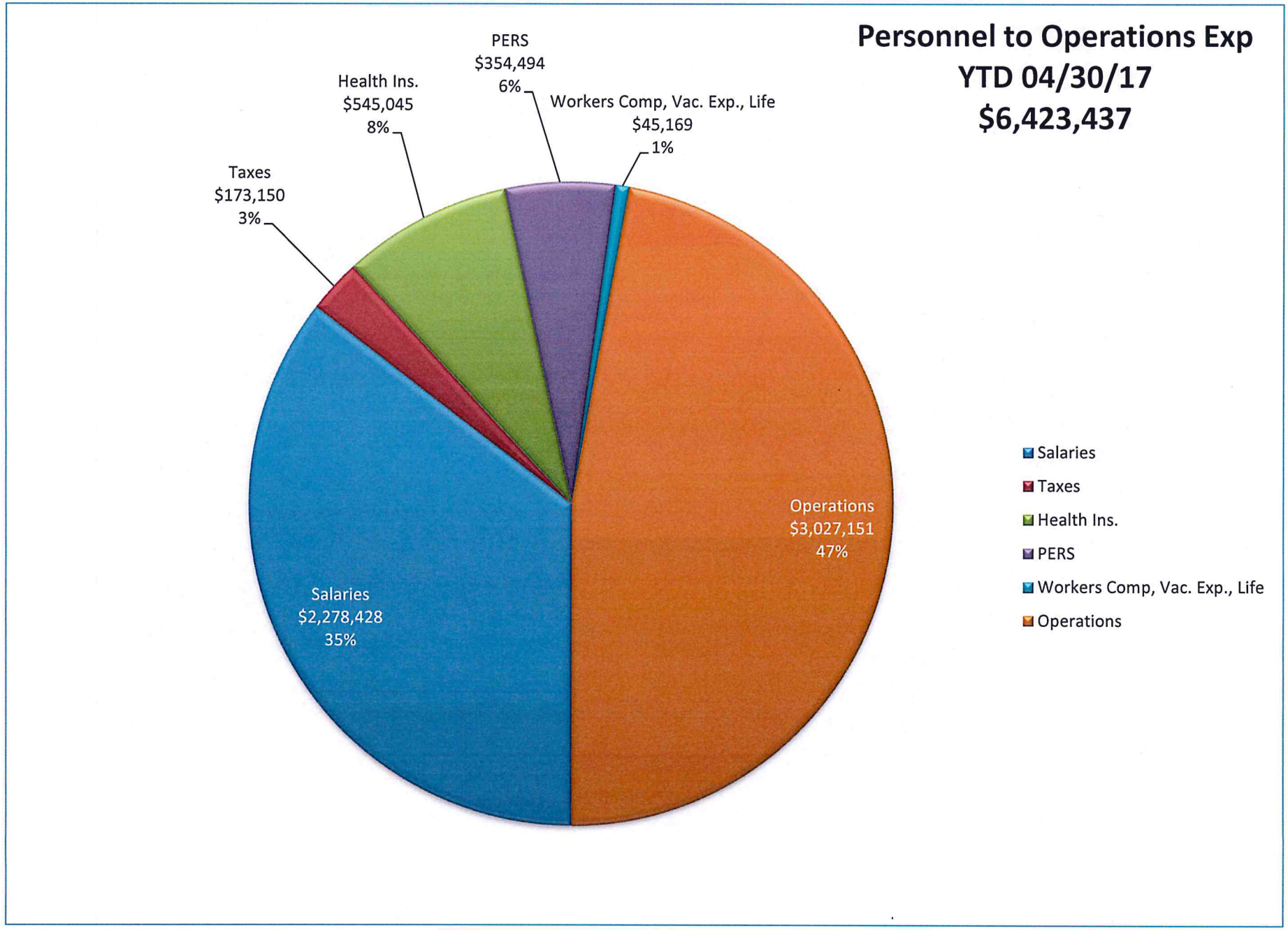
OTHER OPERATING REVENUE

	Current	YTD
Account Setup Charge($25)	$4,500.00	$15,275.00
After Hours Service Call	$0.00	$480.00
Construction Meter Install($250)	$500.00	$2,250.00
Customer Request Turn On/Off($15)	$0.00	$30.00
Lock Broken or Missing($15)	$75.00	$360.00
Non-Compliance Fee Backflow($50)	$0.00	$100.00
Pulled Meter Service Charge($60)	$240.00	$960.00
Rejected Payment Notification	$380.00	$760.00
Repair Angle Stop After Hours($600.00)	($600.00)	$1,200.00
Repair Angle Stop($440.00)	$440.00	$1,760.00
Shut-Off Charge($30)	$6,540.00	$23,910.00
Shut-Off Notice Fee ($5)	$7,220.00	$38,695.00
Standard Trip Charge($15)	$135.00	$540.00
Waste Water 1st Notice($50.00)	$0.00	$400.00
Late Fees	$27,948.14	$125,869.59
NSF Fee	$675.00	$1,600.00


P & L BUDGET vs. ACTUAL
40.00%
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
28.02%
29.64%
32.83%
38.07%
36.67%
Percent of Budgeted
Operating Revenue
Cash Operating Expense
Non-Cash Operating Expense
Non-Operating Revenue
Non-Operating Expense


DEPARTMENTAL - BUDGET vs. ACTUAL
40.00%
35.00%
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
29.11%
30.79%
24.19%
30.51%
26.43%
36.71%
32.48%
30.39%
31.45%
26.81%
29.93%
Percent of Budgeted
Directors
Admin-Services
Admin-District
Engineering
Facilities
Operations
Finance
Water Conservation
Human Resources
Information Technology
Customer Care


Cash Operating Expenses
YTD 04/30/17
$6,423,437
Plant Expenditures
$427,149
6.65%
GAC Filter Media
Replacement
$260,886
4.06%
Source of Supply
$403,503
6.28%
Directors
$33,618
0.52%
Information Technology
$215,728
3.36%
Human Resources
$98,456
1.53%
Customer Care
$382,476
5.95%
Water Conservation
$69,891
1.09%
Admin-Services
$592,741
9.23%
Admin-District
$402,171
6.26%
Finance
$404,908
6.30%
Engineering
$463,847
7.22%
Operations
$934,843
14.55%
Facilities
$1,733,218
26.98%
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 04/30/17
$6,423,437
PERS
$354,494
6%
Health Ins.
$545,045
8%
Workers Comp, Vac. Exp., Life
$45,169
1%
Taxes
$173,150
3%
Operations
$3,027,151
47%
Salaries
$2,278,428
35%
Salaries
Taxes
Health Ins.
PERS
Workers Comp, Vac. Exp., Life
Operations

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

	2016 April	2017 April	Change	% Change
Operating Revenue:				
Wholesale Water	$ -	$ 614	$ 614	
Water Sales	441,908	542,525	100,616	22.77%
Meter Fees	1,012,154	1,061,215	49,061	4.85%
Water Quality Fees	61,511	60,522	(989)	-1.61%
Elevation Fees	23,613	25,122	1,509	6.39%
Other	65,139	71,665	6,526	10.02%
Drought Surcharge	64,320	-	(64,320)	-100.00%
Total Operating Revenue	**$ 1,668,645**	**$ 1,761,663**	**$ 93,018**	**5.57%**
Cash Operating Expenses:				
Directors	$ 16,185	$ 7,710	$ (8,475)	-52.37%
Administration-Services	108,032	154,770	46,739	43.26%
Administration-District	75,296	93,292	17,995	23.90%
Engineering	87,085	96,554	9,469	10.87%
Facilities	456,639	384,353	(72,286)	-15.83%
Operations	248,905	236,591	(12,313)	-4.95%
Finance	91,253	91,642	389	0.43%
Water Conservation	18,933	18,348	(585)	-3.09%
Human Resources	33,018	20,989	(12,029)	-36.43%
Information Technology	44,729	42,385	(2,344)	-5.24%
Customer Care	98,635	81,064	(17,571)	-17.81%
Source of Supply-Purchased Water	10,058	429	(9,629)	-95.73%
Plant Expenditures	46,090	270,850	224,760	487.65%
GAC Filter Media Replacement	-	91,409	91,409	
Total Cash Operating Expenses	**$ 1,334,856**	**$ 1,590,386**	**$ 255,530**	**19.14%**
Non-Cash Operating Expenses:				
Depreciation	$ 483,686	$ 503,187	$ 19,501	4.03%
OPEB Accrual Expense	195,860	182,900	(12,961)	-6.62%
Bad Debts	4,838	182	(4,657)	-96.24%
Service Costs Construction	1,881	4,507	2,626	139.59%
Capitalized Construction	-	(36,071)	(36,071)	
Total Non-Cash Operating Expenses	**$ 686,266**	**$ 654,704**	**$ (31,562)**	**-4.60%**
Net Operating Profit/(Loss)	**$ (352,477)**	**$ (483,427)**	**$ (130,950)**	**37.15%**
Non-Operating Revenues:				
Assessments (Debt Service)	$ 446,708	$ 440,417	$ (6,292)	-1.41%
Assessments (1%)	144,958	147,770	2,812	1.94%
DWR Fixed Charge Recovery	98,537	76,319	(22,218)	-22.55%
Interest	5,148	9,118	3,970	77.13%
CIF - Infrastructure	-	41,701	41,701	
CIF - Water Supply	-	178,810	178,810	
Grants - State and Federal	-	-	-	
Other	(202)	22,019	22,220	
Total Non-Operating Revenues	**$ 695,150**	**$ 916,153**	**$ 221,003**	31.79%
Non-Operating Expenses:				
Interest on Long-Term Debt	$ 186,292	$ 180,607	$ (5,684)	-3.05%
Amortization of SWP	196,897	216,735	19,838	10.08%
Change in Investments in PRWA	100,291	-	(100,291)	-100.00%
Water Conservation Programs	3,800	8,193	4,393	115.61%
Total Non-Operating Expenses	**$ 487,280**	**$ 405,535**	**$ (81,745)**	-16.78%
Net Earnings	**$ (144,607)**	**$ 27,190**	**$ 171,798**	**-118.80%**

Consumption Comparison

	2016	2017
Units Billed	473,159	504,349
Active	26,580	26,630
Vacant	824	780
Rev/unit	$ 3.53	$ 3.49
Rev/con	$ 57.91	$ 63.46
Unit/con	17.80	18.94

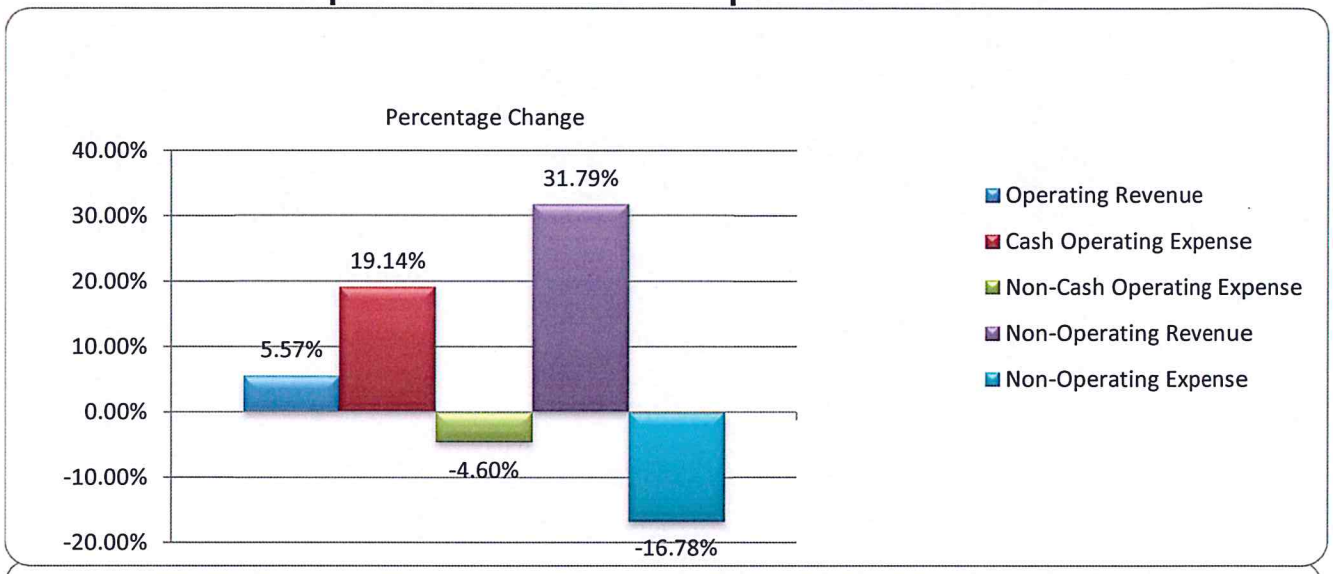
Palmdale Water District
Profit and Loss Statement
Year-To-Year Comparison-2 Years - April

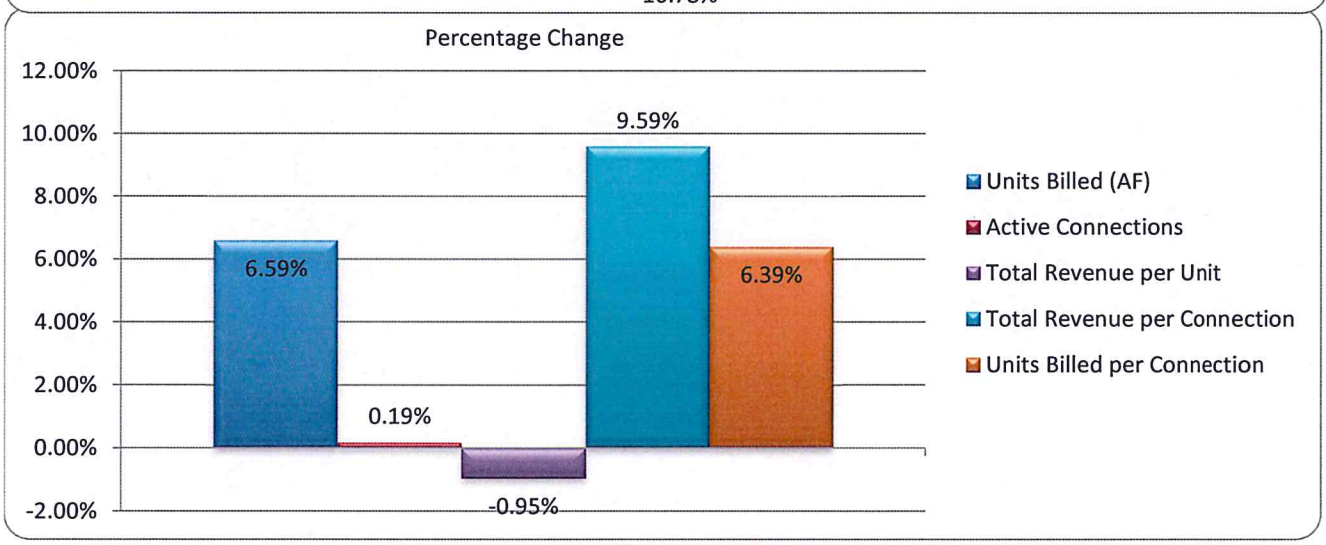
	2015 April	2017 April	Change	% Change
Operating Revenue:				
Wholesale Water	$ -	$ 614	$ 614	
Water Sales	498,255	542,525	44,269	8.88%
Meter Fees	969,957	1,061,215	91,258	9.41%
Water Quality Fees	73,609	60,522	(13,088)	-17.78%
Elevation Fees	30,976	25,122	(5,853)	-18.90%
Other	164,378	71,665	(92,713)	-56.40%
Drought Surcharge	-	-	-	
Total Operating Revenue	**$ 1,737,176**	**$ 1,761,663**	**$ 24,487**	**1.41%**
Cash Operating Expenses:				
Directors	$ 12,737	$ 7,710	$ (5,028)	-39.47%
Administration-Services	188,312	154,770	59,750	31.73%
Administration-District	-	93,292		
Engineering	91,975	96,554	4,579	4.98%
Facilities	258,868	384,353	125,486	48.47%
Operations	140,717	236,591	95,875	68.13%
Finance	76,750	91,642	14,892	19.40%
Water Conservation	19,716	18,348	(1,368)	-6.94%
Human Resources	19,363	20,989	1,627	8.40%
Information Technology	43,147	42,385	(763)	-1.77%
Customer Care	107,972	81,064	(26,908)	-24.92%
Source of Supply-Purchased Water	(26,005)	429	26,434	-101.65%
Plant Expenditures	59,313	270,850	211,538	356.65%
GAC Filter Media Replacement	-	91,409	91,409	
Total Cash Operating Expenses	**$ 992,864**	**$ 1,590,386**	**$ 597,522**	**60.18%**
Non-Cash Operating Expenses:				
Depreciation	$ 536,292	$ 503,187	$ (33,104)	-6.17%
OPEB Accrual Expense	183,580	182,900	(681)	-0.37%
Bad Debts	278	182	(96)	-34.52%
Service Costs Construction	14,939	4,507	(10,432)	-69.83%
Capitalized Construction	(122,794)	(36,071)	86,723	-70.62%
Total Non-Cash Operating Expenses	**$ 612,294**	**$ 654,704**	**$ 42,410**	**6.93%**
Net Operating Profit/(Loss)	**$ 132,018**	**$ (483,427)**	**$ (615,445)**	**-466.18%**
Non-Operating Revenues:				
Assessments (Debt Service)	$ 446,500	$ 440,417	$ (6,083)	-1.36%
Assessments (1%)	141,000	147,770	6,770	4.80%
DWR Fixed Charge Recovery	65,731	76,319	10,588	16.11%
Interest	4,556	9,118	4,562	100.14%
CIF - Infrastructure	17,754	41,701	23,947	134.88%
CIF - Water Supply	-	178,810		
Grants - State and Federal	-	-	-	
Other	4,259	22,019	17,760	417.02%
Total Non-Operating Revenues	**$ 679,800**	**$ 916,153**	**$ 57,544**	8.46%
Non-Operating Expenses:				
Interest on Long-Term Debt	$ 189,396	$ 180,607	$ (8,789)	-4.64%
Amortization of SWP	172,877	216,735	43,858	25.37%
Change in Investments in PRWA	-	-	-	
Water Conservation Programs	8,781	8,193	(588)	-6.70%
Total Non-Operating Expenses	**$ 371,054**	**$ 405,535**	**$ 34,482**	9.29%
Net Earnings	**$ 440,764**	**$ 27,190**	**$ (592,383)**	**-134.40%**

Consumption Comparison

	2015	2017
Units Billed	526,778	504,349
Active	26,482	26,630
Vacant	895	780
Rev/unit	$ 3.30	$ 3.49
Rev/con	$ 59.39	$ 63.46
Unit/con	19.89	18.94

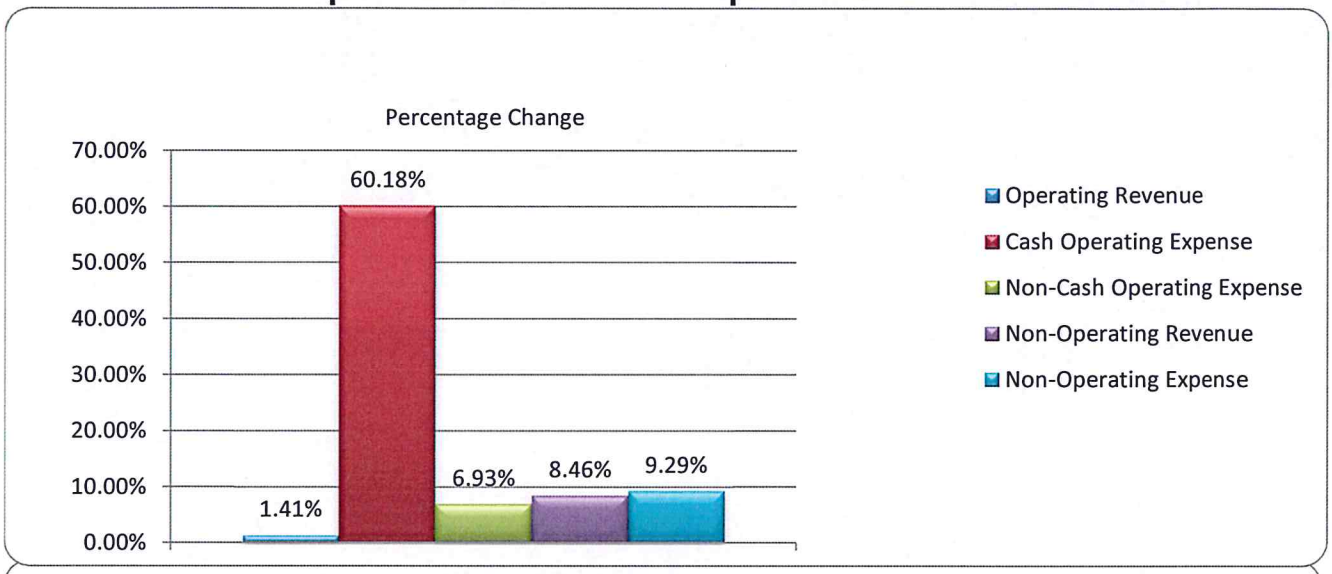
YEAR-TO-YEAR COMPARISON
April 2016 -To - April 2017

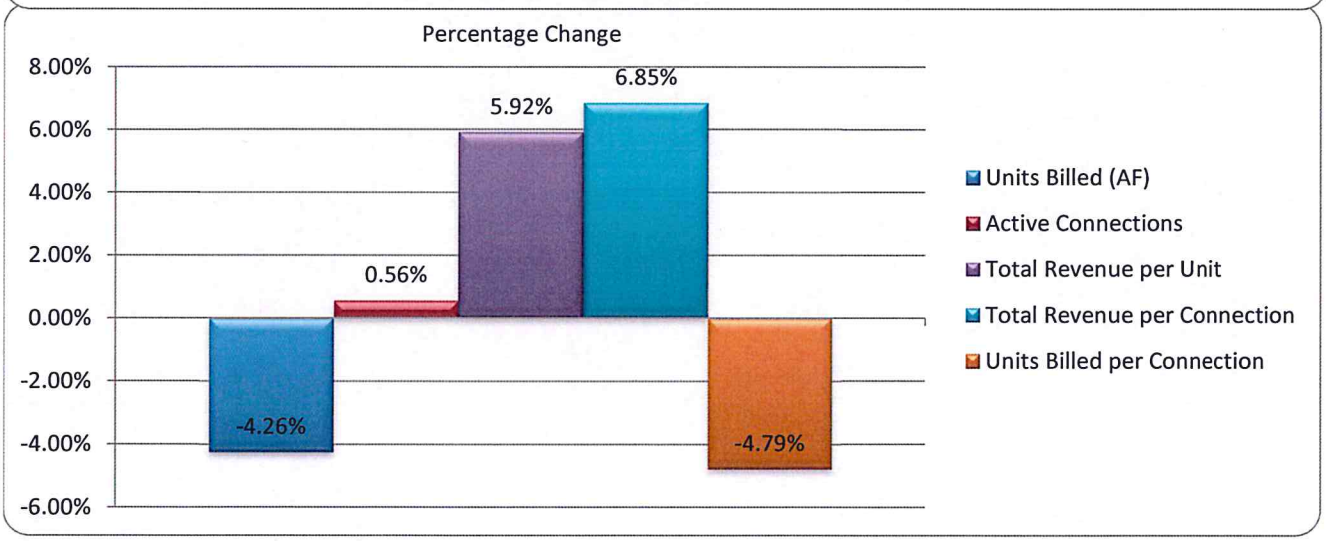




	2016	2017	Change	
Units Billed (AF)	1,086	1,158	72	6.59%
Active Connections	26,580	26,630	50	0.19%
Non-Active	824	780	-44	-5.34%
Total Revenue per Unit	$3.53	$3.49	-$0.03	-0.95%
Total Revenue per Connection	$57.91	$63.46	$5.55	9.59%
Units Billed per Connection	17.80	18.94	1.14	6.39%

YEAR-TO-YEAR COMPARISON
April 2015 -To - April 2017





	2015	2017	Change	
Units Billed (AF)	1,209	1,158	-51	-4.26%
Active Connections	26,482	26,630	148	0.56%
Non-Active	895	780	-115	-12.85%
Total Revenue per Unit	$3.30	$3.49	$0.20	5.92%
Total Revenue per Connection	$59.39	$63.46	$4.07	6.85%
Units Billed per Connection	19.89	18.94	-0.95	-4.79%

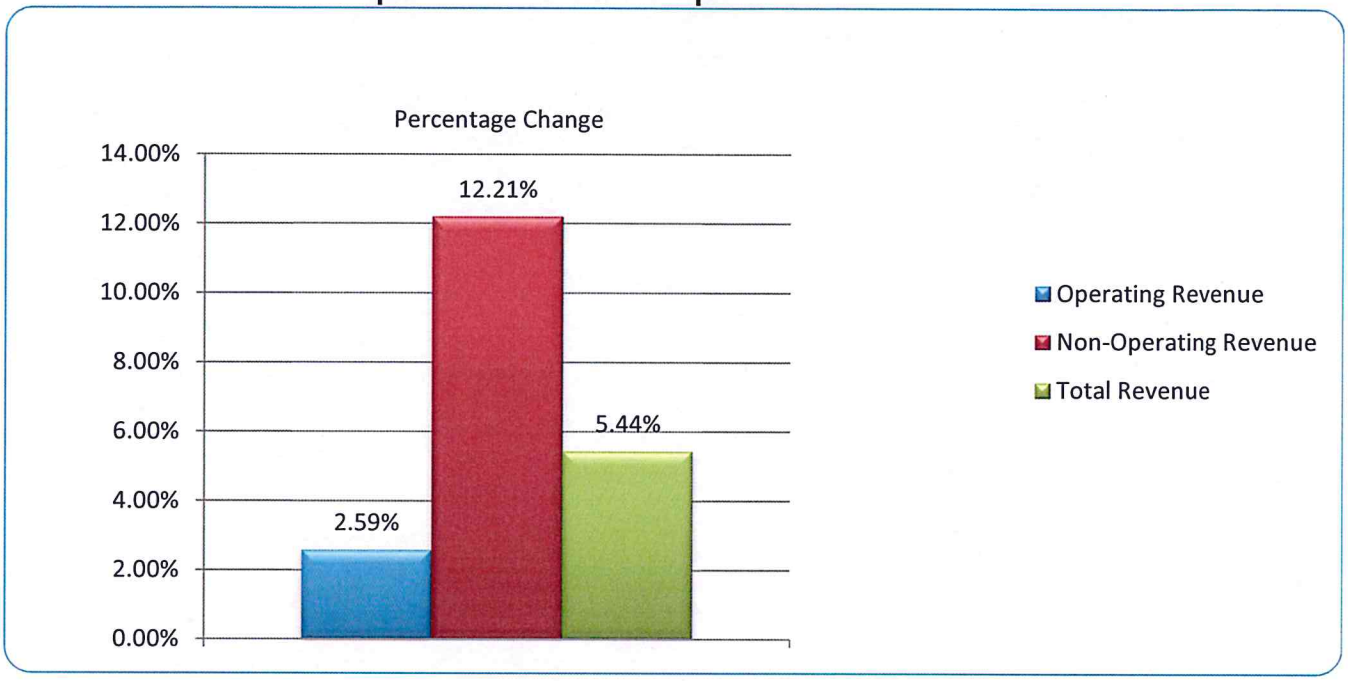
Palmdale Water District
Revenue Analysis
For the Four Months Ending 4/30/2017

	2017 Thru March	2017 April	2017 Year-to-Date	2017 Adjusted Budget	2017 % of Budget	2016 to 2017 Comparison April	2016 to 2017 Comparison Year-to-Date	2016 to 2017 Comparison % Change
Operating Revenue:								
Wholesale Water	$ 6,494	$ 614	$ 7,108	$ 160,000	4.44%	$ 614	$ (17,301)	-70.88%
Water Sales	1,024,090	542,525	1,566,615	8,002,000	19.58%	100,616	102,218	6.98%
Meter Fees	3,169,844	1,061,215	4,231,059	12,475,500	33.91%	49,061	176,969	4.37%
Water Quality Fees	115,778	60,522	176,299	862,500	20.44%	(989)	(21,069)	-10.67%
Elevation Fees	41,993	25,122	67,116	340,000	19.74%	1,509	(5,535)	-7.62%
Other	203,372	71,665	275,037	960,000	28.65%	6,526	29,507	12.02%
Drought Surcharge	66,168	-	66,168	-		(64,320)	(104,128)	-61.15%
Total Water Sales	**$ 4,627,739**	**$ 1,761,663**	**$ 6,389,402**	**$ 22,800,000**	**28.02%**	**$ 93,018**	**$ 160,661**	**2.59%**
Non-Operating Revenues:								
Assessments (Debt Service)	$ 1,321,250	$ 440,417	$ 1,761,667	$ 5,000,000	35.23%	$ (6,292)	$ (25,167)	-1.41%
Assessments (1%)	445,147	147,770	592,917	1,957,500	30.29%	2,812	13,083	2.26%
DWR Fixed Charge Recovery	-	76,319	76,319	200,000	38.16%	(22,218)	(22,218)	
Interest	12,446	9,118	21,564	60,000	35.94%	3,970	(3,398)	-13.61%
CIF - Infrastructure	58,697	41,701	100,398	73,000	137.53%	41,701	100,398	
CIF - Water Supply	133,286	178,810	312,095	177,000	176.32%	178,810	312,095	
Grants - State and Federal	-	-	-	178,000	0.00%	-	-	
Other	46,871	22,019	68,890	60,000	114.82%	22,220	(55,649)	-44.68%
Total Non-Operating Revenues	**$ 2,017,696**	**$ 916,153**	**$ 2,933,849**	**$ 7,705,500**	**38.07%**	**$ 221,003**	**$ 319,145**	**12.21%**
Total Revenue	**$ 6,645,435**	**$ 2,677,816**	**$ 9,323,251**	**$ 30,505,500**	**30.56%**	**$ 314,021**	**$ 479,806**	**5.44%**

	2016 Thru March	2016 April	2016 Year-to-Date	2016 Adjusted Budget	2016 % 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	**$ 4,535,687**	**$ 1,668,645**	**$ 6,204,332**	**$ 21,515,500**	**28.84%**
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%
CIF - Infrastructure	-	-	-	50,000	0.00%
CIF - Water Supply	-	-	-	-	
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	**$ 6,455,242**	**$ 2,363,795**	**$ 8,819,036**	**$ 29,100,500**	**30.31%**

REVENUE COMPARISON YEAR-TO-DATE

April 2016-To- April 2017



Palmdale Water District
Operating Expense Analysis
For the Four Months Ending 4/30/2017

	2017					2016 to 2017 Comparison		
	Thru March	April	Year-to-Date	Adjusted Budget	% of Budget	April	Year-to-Date	% Change
Cash Operating Expenses:								
Directors	$ 25,909	$ 7,710	$ 33,618	$ 115,500	29.11%	$ (8,475)	$ (20,202)	-37.54%
Administration-Services	437,971	154,770	592,741	1,943,000	30.51%	46,739	111,760	23.24%
Administration-District	308,880	93,292	402,171	1,509,500	26.64%	17,995	(78,445)	-16.32%
Engineering	367,293	96,554	463,847	1,451,500	31.96%	9,469	78,878	20.49%
Facilities	1,348,865	384,353	1,733,218	6,626,000	26.16%	(72,286)	(493,987)	-22.18%
Operations	698,252	236,591	934,843	2,546,250	36.71%	(12,313)	161,853	20.94%
Finance	313,266	91,642	404,908	1,246,500	32.48%	389	6,359	1.60%
Water Conservation	51,544	18,348	69,891	228,000	30.65%	(585)	(19,802)	-22.08%
Human Resources	77,466	20,989	98,456	297,100	33.14%	(12,029)	(46,888)	-32.26%
Information Technology	173,343	42,385	215,728	804,750	26.81%	(2,344)	(16,791)	-7.22%
Customer Care	301,412	81,064	382,476	1,278,000	29.93%	(17,571)	(64,677)	-14.46%
Source of Supply-Purchased Water	403,074	429	403,503	2,190,000	18.42%	(9,629)	169,624	72.53%
Plant Expenditures	156,299	270,850	427,149	574,292	74.38%	224,760	272,983	177.07%
GAC Filter Media Replacement	169,477	91,409	260,886	862,500	30.25%	91,409	(260,178)	-49.93%
Total Cash Operating Expenses	**$ 4,833,051**	**$ 1,590,386**	**$ 6,423,437**	**$ 21,672,892**	**29.64%**	**$ 255,530**	**$ (199,514)**	**-3.11%**
Non-Cash Operating Expenses:								
Depreciation	$ 1,370,396	$ 503,187	$ 1,873,584	$ 6,000,000	31.23%	$ 19,501	$ (75,389)	-3.87%
OPEB Accrual Expense	548,699	182,900	731,598	2,350,000	31.13%	(12,961)	(51,843)	-6.62%
Bad Debts	49,292	182	49,474	50,000	98.95%	(4,657)	22,492	83.36%
Service Costs Construction	61,021	4,507	65,528	125,000	52.42%	2,626	41,061	167.82%
Capitalized Construction	(131,318)	(36,071)	(167,389)	(750,000)	22.32%	(36,071)	44,785	-21.11%
Total Non-Cash Operating Expenses	**$ 1,898,090**	**$ 654,704**	**$ 2,552,795**	**$ 7,775,000**	**32.83%**	**$ (31,562)**	**$ (18,893)**	**-0.74%**
Non-Operating Expenses:								
Interest on Long-Term Debt	$ 546,325	$ 180,607	$ 726,932	$ 2,228,000	32.63%	$ (5,684)	$ (18,827)	-2.52%
Amortization of SWP	650,205	216,735	866,940	2,238,000	38.74%	19,838	79,358	10.08%
Change in Investments in PRWA	100,002	-	100,002	100,000	100.00%	(100,291)	(3,792)	-3.65%
Water Conservation Programs	21,896	8,193	30,089	135,500	22.21%	4,393	23,480	355.27%
Total Non-Operating Expenses	**$ 1,318,428**	**$ 405,535**	**$ 1,723,963**	**$ 4,701,500**	**36.67%**	**$ (81,745)**	**$ 80,218**	**4.88%**
Total Expenses	**$ 8,049,569**	**$ 2,650,626**	**$ 10,700,195**	**$ 34,149,392**	**31.33%**	**$ 142,224**	**$ (138,189)**	**-1.27%**

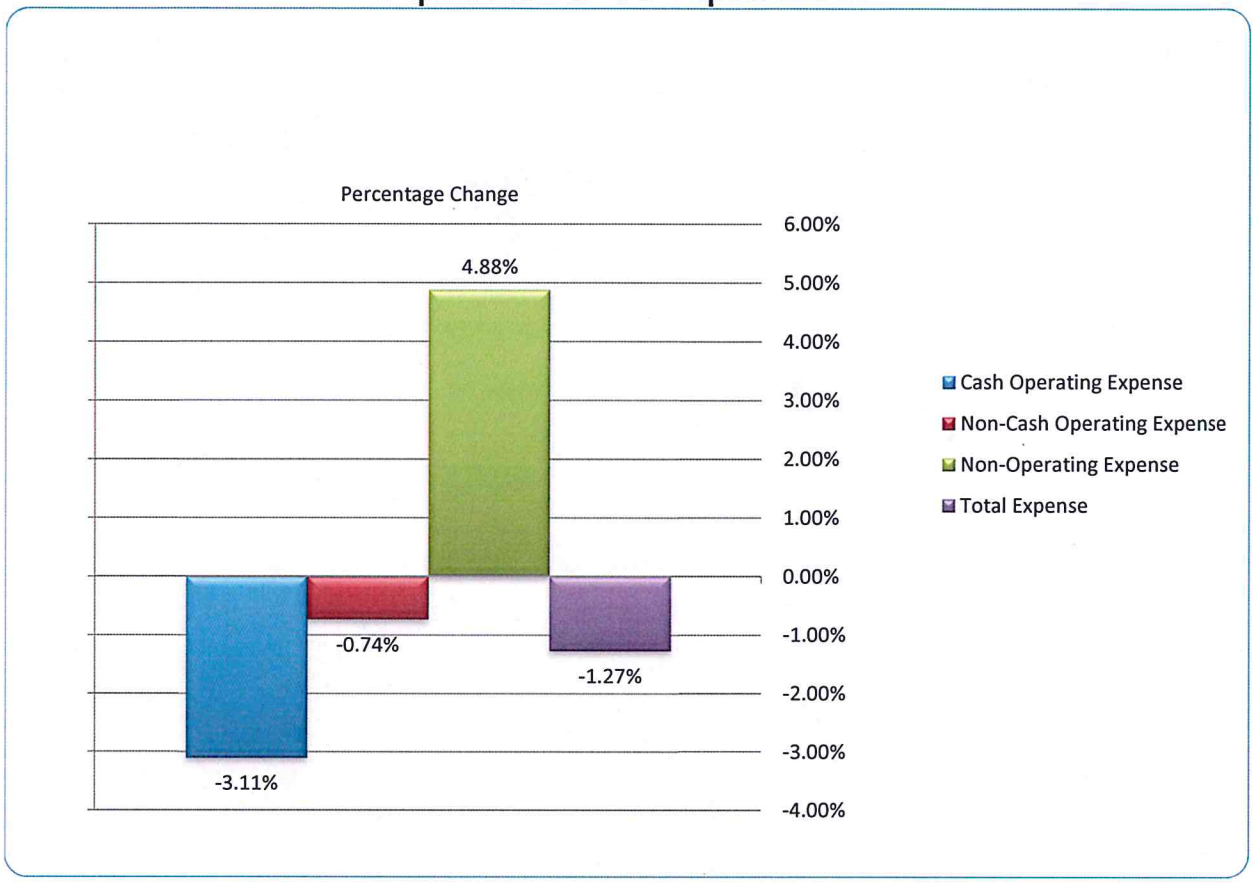
Palmdale Water District
Operating Expense Analysis
For the Four Months Ending 4/30/2017

2016 to 2017 Comparison

	2016 Thru March	April	Year-to-Date	Adjusted Budget	% of Budget
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%**
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%**
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%**
Total Expenses	**$ 8,329,982**	**$ 2,508,402**	**$ 10,838,384**	**$ 33,548,850**	**32.31%**

EXPENSE COMPARISON YEAR-TO-DATE

April 2016-To-April 2017



Palmdale Water District
2016 Directors Budget
For the Four Months Ending Sunday, April 30, 2017

	YTD ACTUAL 2017	ORIGINAL BUDGET 2017	ADJUSTMENTS 2017	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-01-4000-000 Directors Pay	$ -	$ -	$ -	$ -	
Employee Benefits					
1-01-4005-000 Payroll Taxes	1,469	5,500		4,031	26.71%
Subtotal (Benefits)	1,469	5,500	-	4,031	26.71%
Total Personnel Expenses	$ 1,469	$ 5,500	$ -	$ 4,031	26.71%
OPERATING EXPENSES:					
1-01-xxxx-007 Director Share - Alvarado, Robert	$ 7,422	$ 22,000		$ 14,578	33.74%
1-01-xxxx-008 Director Share - Mac Laren, Kathy	6,383	22,000		15,618	29.01%
1-01-xxxx-009 Director Share - Estes, Joe	5,955	22,000		16,045	27.07%
1-01-xxxx-010 Director Share - Dino, Vincent	6,516	22,000		15,484	29.62%
1-01-xxxx-011 Director Share - Henriquez, Marco	5,874	22,000		16,126	26.70%
Subtotal Operating Expenses	32,150	110,000	-	16,126	29.23%
Total O & M Expenses	$ 33,618	$ 115,500	$ -	$ 20,157	29.11%

Palmdale Water District
2016 Administration Services Budget
For the Four Months Ending Sunday, April 30, 2017

	YTD ACTUAL 2017	ORIGINAL BUDGET 2017	ADJUSTMENTS 2017	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-02-4000-000 Salaries*	$ 347,588	$ 1,220,500	$ (16,000)	$ 856,912	28.86%
1-02-4000-100 Overtime	2,922	8,500		5,578	34.38%
Subtotal (Salaries)	$ 350,510	$ 1,229,000	$ (16,000)	$ 862,490	28.90%
Employee Benefits					
1-02-4005-000 Payroll Taxes	$ 26,277	$ 87,000		60,723	30.20%
1-02-4010-000 Health Insurance	52,489	171,000		118,511	30.70%
1-02-4015-000 PERS	34,869	145,000		110,131	24.05%
Subtotal (Benefits)	$ 113,635	$ 403,000	$ -	$ 289,365	28.20%
Total Personnel Expenses	$ 464,145	$ 1,632,000	$ (16,000)	$ 1,151,855	28.72%
OPERATING EXPENSES:					
1-02-4050-000 Staff Travel	$ 5,474	$ 14,000	$ -	$ 8,526	39.10%
1-02-4050-100 General Manager Travel	1,803	5,000		3,197	36.07%
1-02-4060-000 Staff Conferences & Seminars	1,363	6,000		4,637	22.72%
1-02-4060-100 General Manager Conferences & Seminars	1,342	4,000		2,659	33.54%
1-02-4130-000 Bank Charges	51,844	140,000		88,156	37.03%
1-02-4150-000 Accounting Services	18,000	27,500		9,500	65.45%
1-02-4175-000 Permits	1,475	17,500		16,025	8.43%
1-02-4180-000 Postage	6,253	25,000		18,747	25.01%
1-02-4190-100 Public Relations - Publications	3,981	30,000		26,019	13.27%
1-02-4190-700 Public Relations - General*	23,730	20,000	(2,000)	(5,730)	131.83%
1-02-4200-000 Advertising	1,711	4,000		2,289	42.77%
1-02-4205-000 Office Supplies	11,620	18,000		6,380	64.56%
Subtotal Operating Expenses	$ 128,596	$ 311,000	$ (2,000)	$ 180,404	41.62%
Total Departmental Expenses	$ 592,741	$ 1,943,000	$ (18,000)	$ 1,332,259	30.79%

* Budget adjustments by General Manager per Appendix A

Palmdale Water District
2016 Administration District Wide Budget
For the Four Months Ending Sunday, April 30, 2017

	YTD ACTUAL 2017	ORIGINAL BUDGET 2017	ADJUSTMENTS 2017	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-02-5070-001 On-Call	$ 20,714	$ 90,000		$ 69,286	23.02%
Subtotal (Salaries)	$ 20,714	$ 90,000	$ -	$ 69,286	23.02%
Employee Benefits					
1-02-5070-002 PERS-Unfunded Liability	$ 144,111	$ 472,000		327,889	30.53%
1-02-5070-003 Workers Compensation	55,209	185,000		129,791	29.84%
1-02-5070-004 Vacation Benefit Expense	(12,138)	35,000		47,138	-34.68%
1-02-5070-005 Life Insurance	2,098	7,500		5,402	27.97%
Subtotal (Benefits)	$ 189,280	$ 699,500	$ -	$ 510,220	27.06%
Total Personnel Expenses	$ 209,994	$ 789,500	$ -	$ 579,506	26.60%
OPERATING EXPENSES:					
1-02-5070-006 Other Operating	$ 5,330	$ 20,000		14,670	26.65%
1-02-5070-007 Consultants	23,170	70,000		46,830	33.10%
1-02-5070-008 Insurance	100,166	305,000		204,834	32.84%
1-02-5070-009 Groundwater Adjudication	33,504	50,000		16,496	67.01%
1-02-5070-010 Legal Services	24,391	150,000		125,609	16.26%
1-02-5070-011 Memberships/Subscriptions	5,616	125,000		119,384	4.49%
Subtotal Operating Expenses	$ 192,178	$ 720,000	$ -	$ 527,822	26.69%
Total Departmental Expenses	$ 402,171	$ 1,509,500	$ -	$ 1,107,329	26.64%

Palmdale Water District
2016 Engineering Budget
For the Four Months Ending Sunday, April 30, 2017

		YTD ACTUAL 2017	ORIGINAL BUDGET 2017	ADJUSTMENTS 2017	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-03-4000-000	Salaries**	$ 303,019	$ 983,500	$ 45,000	$ 725,481	29.46%
1-03-4000-100	Overtime	2,833	6,500		3,667	43.59%
	Subtotal (Salaries)	$ 305,852	$ 990,000	$ 45,000	$ 729,148	30.89%
Employee Benefits						
1-03-4005-000	Payroll Taxes**	22,955	73,000	4,750	54,795	29.52%
1-03-4010-000	Health Insurance**	69,524	164,000	16,000	110,476	38.62%
1-03-4015-000	PERS**	29,818	104,500	3,000	77,682	27.74%
	Subtotal (Benefits)	$ 122,297	$ 341,500	$ 23,750	$ 242,953	33.48%
	Total Personnel Expenses	$ 428,149	$ 1,331,500	$ 68,750	$ 972,101	30.58%
OPERATING EXPENSES:						
1-03-4050-000	Staff Travel	$ -	$ 2,500		$ 2,500	0.00%
1-03-4060-000	Staff Conferences & Seminars	-	2,500		2,500	0.00%
1-03-4155-000	Contracted Services	7,544	41,500		33,956	18.18%
1-03-4165-000	Memberships/Subscriptions	588	2,500		1,912	23.52%
1-03-4250-000	General Materials & Supplies	297	11,000		10,703	2.70%
1-03-8100-100	Computer Software - Maint. & Support	27,268	60,000		32,732	45.45%
	Subtotal Operating Expenses	$ 35,698	$ 120,000	$ -	$ 84,302	29.75%
	Total Departmental Expenses	$ 463,847	$ 1,451,500	$ 68,750	$ 1,056,403	30.51%

** Budget adjustments by Board action 04/12/17

Palmdale Water District
2016 Facilities Budget
For the Four Months Ending Sunday, April 30, 2017

		YTD ACTUAL 2017	ORIGINAL BUDGET 2017	ADJUSTMENTS 2017	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-04-4000-000	Salaries**	$ 645,293	$ 2,096,000	$ (52,500)	$ 1,398,207	31.58%
1-04-4000-100	Overtime	28,478	100,000		71,522	28.48%
	Subtotal (Salaries)	$ 673,771	$ 2,196,000	$ (52,500)	$ 1,469,729	31.43%
Employee Benefits						
1-04-4005-000	Payroll Taxes**	51,863	172,000	(4,750)	115,387	31.01%
1-04-4010-000	Health Insurance**	208,590	453,500	(8,500)	236,410	46.87%
1-04-4015-000	PERS**	58,170	258,000	(3,000)	196,830	22.81%
	Subtotal (Benefits)	$ 318,623	$ 883,500	$ (16,250)	$ 548,627	36.74%
	Total Personnel Expenses	$ 992,394	$ 3,079,500	$ (68,750)	$ 2,018,356	32.96%
OPERATING EXPENSES:						
1-04-4050-000	Staff Travel	$ 988	$ 3,000		$ 2,012	32.94%
1-04-4060-000	Staff Confrences & Seminars	-	3,000		3,000	0.00%
1-04-4155-000	Contracted Services	73,089	491,500		418,411	14.87%
1-04-4175-000	Permits-Dams	-	25,000		25,000	0.00%
1-04-4215-100	Natural Gas - Wells & Boosters	39,604	225,000		185,396	17.60%
1-04-4215-200	Natural Gas - Buildings	3,716	9,000		5,284	41.29%
1-04-4220-100	Electricity - Wells & Boosters	276,918	1,320,000		1,043,082	20.98%
1-04-4220-200	Electricity - Buildings	17,924	88,000		70,076	20.37%
1-04-4225-000	Maint. & Repair - Vehicles	13,012	35,000		21,988	37.18%
1-04-4230-100	Maint. & Rep. Office Building	5,467	25,000		19,533	21.87%
1-04-4235-110	Maint. & Rep. Equipment	5,388	6,500		1,112	82.89%
1-04-4235-400	Maint. & Rep. Operations - Wells	21,291	100,000		78,709	21.29%
1-04-4235-405	Maint. & Rep. Operations - Boosters	22,020	80,000		57,980	27.53%
1-04-4235-410	Maint. & Rep. Operations - Shop Bldgs	5,825	10,000		4,175	58.25%
1-04-4235-415	Maint. & Rep. Operations - Facilities	8,162	15,000		6,838	54.41%
1-04-4235-420	Maint. & Rep. Operations - Water Lines	76,451	250,000		173,549	30.58%
1-04-4235-425	Maint. & Rep. Operations - Littlerock Dam	1,288	15,000		13,712	8.59%
1-04-4235-430	Maint. & Rep. Operations - Palmdale Dam	132	7,500		7,368	1.76%
1-04-4235-435	Maint. & Rep. Operations - Palmdale Canal	2,057	10,000		7,943	20.57%
1-04-4235-440	Maint. & Rep. Operations - Large Meters	8,041	20,000		11,959	40.21%
1-04-4235-445	Maint. & Rep. Operations - Telemetry	-	5,000		5,000	0.00%
1-04-4235-450	Maint. & Rep. Operations - Hypo Generators	428	10,000		9,572	4.28%
1-04-4235-455	Maint. & Rep. Operations - Heavy Equipment	15,327	45,000		29,673	34.06%
1-04-4235-460	Maint. & Rep. Operations - Storage Reservoirs	-	5,000		5,000	0.00%
1-04-4235-470	Maint. & Rep. Operations - Meters Exchanges	44,834	250,000		205,166	17.93%
1-04-4270-300	Telecommunication - Other	1,829	4,000		2,171	45.73%
1-04-4300-100	Testing - Regulatory Compliance	-	20,000		20,000	0.00%
1-04-4300-200	Testing - Large Meters	3,765	12,500		8,735	30.12%
1-04-4300-300	Testing - Edison Testing	-	30,000		30,000	0.00%
1-04-5070-009	Groundwater Adjudication-Pumping Assessment	-	50,000		50,000	0.00%
1-04-6000-000	Waste Disposal	3,803	20,000		16,197	19.02%
1-04-6100-100	Fuel and Lube - Vehicle	25,993	105,000		79,007	24.76%
1-04-6100-200	Fuel and Lube - Machinery	4,643	40,000		35,357	11.61%
1-04-6200-000	Uniforms	6,833	28,000		21,167	24.40%
1-04-6300-100	Supplies - General	13,620	47,500		33,880	28.67%
1-04-6300-200	Supplies - Hypo Generators	3,077	7,500		4,423	41.03%
1-04-6300-300	Supplies - Electrical	-	3,000		3,000	0.00%
1-04-6300-400	Supplies - Telemetry	167	5,000		4,833	3.34%
1-04-6300-800	Supplies - Construction Materials	5,453	40,000		34,547	13.63%
1-04-6400-000	Tools	7,311	25,000		17,689	29.24%
1-04-7000-100	Leases -Equipment	12,517	15,000		2,483	83.45%
1-04-7000-100	Leases -Vehicles	9,850.24	38,000		28,150	25.92%
	Subtotal Operating Expenses	$ 740,825	$ 3,544,000	$ -	$ 2,803,175	20.90%
	Total Departmental Expenses	$ 1,733,218	$ 6,623,500	$ (68,750)	$ 4,821,532	26.44%

** Budget adjustments by Board action 04/12/17

Palmdale Water District
2016 Operation Budget
For the Four Months Ending Sunday, April 30, 2017

		YTD ACTUAL 2017	ORIGINAL BUDGET 2017	ADJUSTMENTS 2017	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-05-4000-000	Salaries	$ 298,019	$ 920,000		$ 621,981	32.39%
1-05-4000-100	Overtime	23,577	56,000		32,423	42.10%
	Subtotal (Salaries)	$ 321,597	$ 976,000	$ -	$ 654,403	32.95%
Employee Benefits						
1-05-4005-000	Payroll Taxes	24,766	67,000		42,234	36.96%
1-05-4010-000	Health Insurance	68,511	144,250		75,739	47.49%
1-05-4015-000	PERS	28,708	111,000		82,292	25.86%
	Subtotal (Benefits)	$ 121,984	$ 322,250	$ -	$ 200,266	37.85%
	Total Personnel Expenses	$ 443,581	$ 1,298,250	$ -	$ 854,669	34.17%
OPERATING EXPENSES:						
1-05-4050-000	Staff Travel	$ 1,216	$ 2,500		$ 1,284	48.65%
1-05-4060-000	Staff Conferences & Seminars	1,210.00	2,500		1,290	48.40%
1-05-4155-000	Contracted Services	34,714	88,000		53,286	39.45%
1-05-4175-000	Permits	4,571	40,000		35,429	11.43%
1-05-4215-200	Natural Gas - WTP	652	3,000		2,348	21.74%
1-05-4220-200	Electricity - WTP	64,637	125,000		60,363	51.71%
1-05-4230-110	Maint. & Rep. - Office Equipment	-	500		500	0.00%
1-05-4235-110	Maint. & Rep. Operations - Equipment	485	20,000		19,515	2.42%
1-05-4235-410	Maint. & Rep. Operations - Shop Bldgs	-	6,000		6,000	0.00%
1-05-4235-415	Maint. & Rep. Operations - Facilities	55,547	65,000		9,453	85.46%
1-05-4235-450	Maint. & Rep. Operations - Hypo Generator	11,630	65,000		53,370	17.89%
1-05-4235-500	Maint. & Rep. Operations - Wind Turbine	70,237	30,000		(40,237)	234.12%
1-05-4236-000	Palmdale Lake Management	12,388	40,000		27,612	30.97%
1-05-6000-000	Waste Disposal	1,168	20,000		18,832	5.84%
1-05-6200-000	Uniforms	4,147	16,000		11,853	25.92%
1-05-6300-100	Supplies - General	4,789	15,000		10,211	31.92%
1-05-6300-600	Supplies - Lab	25,276	50,000		24,724	50.55%
1-05-6300-700	Outside Lab Work	16,095	60,000		43,905	26.83%
1-05-6400-000	Tools	2,711	6,500		3,789	41.71%
1-05-6500-000	Chemicals	161,440	560,000		398,560	28.83%
1-05-7000-100	Leases -Equipment	-	3,000		3,000	0.00%
3-05-4300-100	Filter Media Testing/Inspection	18,348	30,000		11,652	61.16%
	Subtotal Operating Expenses	$ 491,262	$ 1,248,000	$ -	$ 756,738	39.36%
	Total Departmental Expenses	$ 934,843	$ 2,546,250	$ -	$ 1,611,407	36.71%

Palmdale Water District
2016 Finance Budget
For the Four Months Ending Sunday, April 30, 2017

		YTD ACTUAL 2017	ORIGINAL BUDGET 2017	ADJUSTMENTS 2017	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-06-4000-000	Salaries	$ 219,228	$ 683,500		$ 464,272	32.07%
1-06-4000-100	Overtime	251	4,000		3,749	6.27%
	Subtotal (Salaries)	$ 219,479	$ 687,500	$ -	$ 468,021	31.92%
Employee Benefits						
1-06-4005-000	Payroll Taxes	16,453	53,000		36,547	31.04%
1-06-4010-000	Health Insurance	34,755	88,500		53,745	39.27%
1-06-4015-000	PERS	22,094	87,000		64,906	25.40%
	Subtotal (Benefits)	$ 73,302	$ 228,500	$ -	$ 155,198	32.08%
	Total Personnel Expenses	$ 292,781	$ 916,000	$ -	$ 623,219	31.96%
OPERATING EXPENSES:						
1-06-4155-000	Contracted Services	$ 5,150	$ 6,000		$ 850	85.83%
1-06-4155-100	Contracted Services - Infosend	90,001	280,000		189,999	32.14%
1-06-4165-000	Memberships/Subscriptions	220	500		280	44.00%
1-06-4230-110	Maintenance & Repair - Office Equipment	-	500		500	0.00%
1-06-4250-000	General Material & Supplies	-	3,000		3,000	0.00%
1-06-4260-000	Business Forms	-	4,000		4,000	0.00%
1-06-4270-100	Telecommunication - Office	8,902	18,000		9,098	49.45%
1-06-4270-200	Telecommunication - Cellular Stipend	6,610	15,500		8,890	42.65%
1-06-7000-100	Leases - Equipment	1,244	3,000		1,756	41.46%
	Subtotal Operating Expenses	$ 112,127	$ 330,500	$ -	$ 218,373	33.93%
	Total Departmental Expenses	$ 404,908	$ 1,246,500	$ -	$ 841,592	32.48%

Palmdale Water District
2016 Water Conservation Budget
For the Four Months Ending Sunday, April 30, 2017

		YTD ACTUAL 2017	ORIGINAL BUDGET 2017	ADJUSTMENTS 2017	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-07-4000-000	Salaries	$ 42,677	$ 144,000		$ 101,323	29.64%
1-07-4000-100	Overtime	177	1,000		823	17.71%
	Subtotal (Salaries)	$ 42,854	$ 145,000		$ 102,146	29.55%
Employee Benefits						
1-07-4005-000	Payroll Taxes	3,512	11,000		7,488	31.93%
1-07-4010-000	Health Insurance	12,146	36,500		24,354	33.28%
1-07-4015-000	PERS	4,734	18,500		13,766	25.59%
	Subtotal (Benefits)	$ 20,393	$ 66,000	$ -	$ 45,607	30.90%
	Total Personnel Expenses	$ 63,247	$ 211,000	$ -	$ 146,930	29.97%
OPERATING EXPENSES:						
1-07-4050-000	Staff Travel	$ 201	$ 1,000		$ 799	
1-07-4060-000	Staff Confrences & Seminar	75	1,500		1,425	
1-07-4190-300	Public Relations - Landscape Workshop/Training	38	1,000		962	3.79%
1-07-4190-400	Public Relations - Contests	-	1,000		1,000	0.00%
1-07-4190-500	Public Relations - Education Programs*	5,304	2,500	4,000	1,196	212.16%
1-07-4190-900	Public Relations - Other*	507	5,000	(2,000)	2,493	10.14%
1-07-6300-100	Supplies - Misc.	520	5,000		4,480	10.40%
	Subtotal Operating Expenses	$ 6,644	$ 17,000	$ 2,000	$ 12,356	39.09%
	Total Departmental Expenses	$ 69,891	$ 228,000	$ 2,000	$ 159,286	30.65%

* Budget adjustments by General Manager per Appendix A

Palmdale Water District
2016 Human Resources Budget
For the Four Months Ending Sunday, April 30, 2017

		YTD ACTUAL 2017	ORIGINAL BUDGET 2017	ADJUSTMENTS 2017	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-08-4000-000	Salaries	$ 38,222	$ 122,000		$ 83,778	31.33%
1-08-4000-200	Salaries - Intern Program*	3,164	-	16,000	12,836	19.78%
	Subtotal (Salaries)	$ 41,386	$ 122,000	$ 16,000	$ 96,614	33.92%
Employee Benefits						
1-08-4005-000	Payroll Taxes	3,186	9,500		6,314	33.54%
1-08-4010-000	Health Insurance	9,840	19,500		9,660	50.46%
1-08-4015-000	PERS	2,343	8,000		5,657	29.29%
	Subtotal (Benefits)	$ 15,369	$ 37,000	$ -	$ 21,631	41.54%
	Total Personnel Expenses	$ 56,756	$ 159,000	$ 16,000	$ 118,244	32.43%
OPERATING EXPENSES:						
1-08-4050-000	Staff Travel	$ 1,560	$ 1,500		$ (60)	104.00%
1-08-4060-000	Staff Conferences & Seminars	749	1,500		751	49.93%
1-08-4070-000	Employee Expense	14,232	50,000		35,768	28.46%
1-08-4090-000	Temporary Staffing	3,522	-		(3,522)	
1-08-4095-000	Employee Recruitment	2,570	3,000		430	85.68%
1-08-4100-000	Employee Retention	370	5,000		4,630	7.40%
1-08-4105-000	Employee Relations	2,704	3,500		796	77.24%
1-08-4120-100	Training-Safety	447	35,000		34,553	1.28%
1-08-4120-200	Training-Speciality	3,787	15,000		11,213	25.25%
1-08-4121-000	Safety Program	40	1,000		960	4.00%
1-08-4165-000	Membership/Subscriptions	1,077	1,600		523	67.32%
1-08-4165-100	HR/Safety Publications	-	1,000		1,000	0.00%
1-08-6300-500	Supplies - Safety	10,642	20,000		9,358	53.21%
	Subtotal Operating Expenses	$ 41,700	$ 138,100	$ -	$ 96,400	30.20%
	Total Departmental Expenses	$ 98,456	$ 297,100	$ 16,000	$ 214,644	31.45%

* Budget adjustments by General Manager per Appendix A

Palmdale Water District
2016 Information Technology Budget
For the Four Months Ending Sunday, April 30, 2017

		YTD ACTUAL 2017	ORIGINAL BUDGET 2017	ADJUSTMENTS 2017	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-09-4000-000	Salaries	$ 52,035	$ 176,000		$ 123,965	29.57%
1-09-4000-100	Overtime	527	2,500		1,973	21.06%
	Subtotal (Salaries)	$ 52,561	$ 178,500		$ 125,939	29.45%
Employee Benefits						
1-09-4005-000	Payroll Taxes	3,997	18,250		14,253	21.90%
1-09-4010-000	Health Insurance	10,781	38,500		27,719	28.00%
1-09-4015-000	PERS	5,264	22,750		17,486	23.14%
	Subtotal (Benefits)	$ 20,042	$ 79,500	$ -	$ 59,458	25.21%
	Total Personnel Expenses	$ 72,604	$ 258,000	$ -	$ 183,423	28.14%
OPERATING EXPENSES:						
1-09-4050-000	Staff Travel	$ 610	$ 3,000		$ 2,390	20.35%
1-09-4060-000	Staff Confrences & Seminars	6,433	3,500		(2,933)	183.80%
1-09-4155-000	Contracted Services	24,140	101,500		77,360	23.78%
1-09-4165-000	Memberships/Subscriptions	-	2,000		2,000	0.00%
1-09-4270-000	Telecommunications	27,092	87,250		60,158	31.05%
1-09-8000-100	Computer Equipment - Computers	18,827	45,000		26,173	41.84%
1-09-8000-200	Computer Equipment - Laptops	1,723	45,000		43,277	3.83%
1-09-8000-300	Computer Equipment - Monitors	628	2,000		1,372	31.38%
1-09-8000-400	Computer Equipment - Printers	-	5,000		5,000	0.00%
1-09-8000-500	Computer Equipment - Toner Cartridges	159	3,000		2,841	5.31%
1-09-8000-550	Computer Equipment - Telephony	840	2,500		1,660	33.59%
1-09-8000-600	Computer Equipment - Other	8,407	40,000		31,593	21.02%
1-09-8100-100	Computer Software - Maint. and Support	11,596	60,000		48,404	19.33%
1-09-8100-140	Computer Software - Starnik	31,674	72,000		40,326	43.99%
1-09-8100-150	Computer Software - Dynamics GP Support	8,980	60,000		51,020	14.97%
1-09-8100-200	Computer Software - Software and Upgrades	2,016	15,000		12,984	13.44%
	Subtotal Operating Expenses	$ 143,125	$ 546,750	$ -	$ 403,625	26.18%
	Total Departmental Expenses	$ 215,728	$ 804,750	$ -	$ 587,048	26.81%

Palmdale Water District
2016 Customer Care Budget
For the Four Months Ending Sunday, April 30, 2017

	YTD ACTUAL 2017	ORIGINAL BUDGET 2017	ADJUSTMENTS 2017	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-10-4000-000 Salaries	$ 248,877	$ 886,000		$ 637,123	28.09%
1-10-4000-100 Overtime	827	10,000		9,173	8.27%
Subtotal (Salaries)	$ 249,704	$ 896,000	$ -	$ 646,296	27.87%
Employee Benefits					
1-10-4005-000 Payroll Taxes	18,673	65,500		46,827	28.51%
1-10-4010-000 Health Insurance	78,409	166,000		87,591	47.23%
1-10-4015-000 PERS	24,383	113,500		89,117	21.48%
Subtotal (Benefits)	$ 121,464	$ 345,000	$ -	$ 223,536	35.21%
Total Personnel Expenses	$ 371,169	$ 1,241,000	$ -	$ 869,832	29.91%
OPERATING EXPENSES:					
1-10-4050-000 Staff Travel	$ -	$ 1,000		$ 1,000	0.00%
1-10-4060-000 Staff Conferences & Seminars	-	2,000		2,000	0.00%
1-10-4155-000 Contracted Services	8,253	22,000		13,747	37.52%
1-10-4230-110 Maintenance & Repair-Office Equipment	-	500		500	0.00%
1-10-4250-000 General Material & Supplies	3,054	7,500		4,446	40.72%
1-10-4260-000 Business Forms	-	4,000		4,000	0.00%
Subtotal Operating Expenses	$ 11,307	$ 37,000	$ -	$ 25,693	30.56%
Total Departmental Expenses	$ 382,476	$ 1,278,000	$ -	$ 895,524	29.93%

AGENDA ITEM NO. 4.5

Palmdale Water District
2017 Capital Projects - Contractual Commitments and Needs

New and Replacement Capital Projects

Budget Year	Work Order	Project Title	Project Type	Estimated Expense	Contractor	Approved Contract Amount	Board / Manager Approval	Payments Approved to Date	Contract Balance	Through Dec. 2016	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2017 Total
2017	14-603	Upper Amargosa Recharge Project	Water Supply		City of Palmdale	$ 1,250,000	12/04/2013	$ 129,215	$ 1,120,785	**129,215**							*300,000*			*300,000*			600,000
2017	16-408	Water Meter Replacement Projects (Spec 1602) - Purchase	Replaceent Cap.		Inland Water Works	439,419	10/10/2016	431,459	7,960		**113,859**	**231,921**	**80,893**		**4,786**								431,459
2017	12-609	Ave. Q-1, Q-2, Q-3 Water Main Replacement (Spec 1211)	Replacement Cap.		Bob O Const.	57,500	10/12/2016	57,500	-	**42,750**	**9,975**		**1,900**	**2,875**									14,750
2017	16-408	Water Meter Replacement Projects (Spec 1602) - Installation	Replacement Cap.		Bob O Const.	144,443	10/12/2016	126,184	18,258				**40,472**	**37,251**		**48,461**	*18,258*						144,442
2017	15-615	Well No. 15 Rehabilitation - Water Quality	Replacement Cap.		Layne	114,826	10/26/2016	114,826	-			**114,826**											114,826
2017	16-609	Board Room Video Upgrades	Replacement Cap.		CWI/Backyard Images	60,000	10/26/2016	57,016	2,984	**28,508**	**28,508**						*2,984*						31,492
2017	16-415	El Camino Underground Booster - 40hp	Replacement Cap.		Roadrunner Pump	16,196	11/01/2016	13,834	2,362	**10,531**	**3,303**												3,303
2017	16-610	Well No. 18 Rehabilitation	Replacement Cap.		Roadrunner Pump	17,418	11/02/2016	14,687	-		**12,342**		**2,344**										14,687
2017	16-364	75 hp - Underground Booster Station	Replacement Cap.		Roadrunner Pump	5,665	01/25/2017	5,665	-			**5,665**											5,665
2017	15-612	El Camino Watermain Replacement - Paving	Replacement Cap.		ANM	36,700	01/31/2017	36,700	-			**36,700**											36,700
2017	16-612	Well No. 8A Rehabilitation - Emergency	Replacement Cap.		Best Drilling and Pump, Inc.	141,180	01/23/2017	133,538	7,642			**14,820**	**44,265**	**74,453**	**1,389**	**4,608**							139,535
2017	17-269	Washwater Return Pump Replacement	Replacement Cap.		Rockwell/Electric Motors	20,802	02/15/2017	15,599	5,203				**15,599**										15,599
2017	17-269	Washwater Return Pump Replacement	Replacement Cap.		Surface Pumps	20,140		20,139	1					**20,139**									20,139
2017	16-286	3600' Back-up Booster Pump	Replacement Cap.		Roadrunner Pump			1,871	(1,871)			**1,871**											1,871
2017	17-260	Wind Turbine and Interconnection Repairs	Replacement Cap.		Hot-Line/Worldwind	82,080	02/01/2017	81,564	516			**43,148**	**16,095**	**8,601**	**13,720**								81,564
2017	17-601	Well 10 Emergency Rehabilitation	Replacement Cap.		Roadrunner Pump	39,469	03/23/2017	-	39,469								*39,469*						39,469
2017	16-411	Clearwell 2950' Discharge Piping and Valve	Replacement Cap.		Southwest Valve & Equip.	36,961	03/01/2017	61,320	(24,359)						**33,907**	**27,413**							61,320
2017	16-607	2800' Booster No. 1 and 3 Repair	Replacement Cap.		Best Drilling and Pump, Inc.	114,295		-	114,295								*50,855*	*63,440*					114,295
2017	17-603	WTP Control Room Upgrades	Replacement Cap.		Kuhnhofer	30,458	03/27/2017	14,781	15,677						**6,898**	**7,883**							14,781
2017	12-400	PRGRRP - Construction of Monitoring Wells / Test Basin	Water Supply		Environmental Const.	427,490	04/26/2017	-	427,490								*100,000*	*100,000*	*100,000*	*127,490*			427,490
2017	15-611	Camares and Avenue S-14 Water Main Replacement (Spec 1502)	Replacement Cap.	$ 110,000				-	-										*10,000*	*50,000*	*50,000*		110,000
2017	15-613	Avenue V-5 Water Main Replacement (Spec 1504)	Replacement Cap.	45,000				-	-								*25,000*	*20,000*					45,000
2017	16-608	Ave. Q-1, Q-2, Q-3, Q-4, and Q-5 @ 5th St. E. Water Main Repl. (Spec 1603)	Replacement Cap.	25,000				-	-										*25,000*				25,000
2017		Water Meter Replacement Program for 2017	Replacement Cap.	700,000				-	-										*200,000*	*200,000*	*200,000*	*100,000*	700,000
2017		Parking Lot Resurfacing	Replacement Cap.	110,000				-	-									*110,000*					110,000
2017		Well No. 6A Rehabilitation	Replacement Cap.	75,000				-	-								*45,000*	*30,000*					75,000
2017		Well No. 29 Rehabilitation	Replacement Cap.	60,000				-	-								*30,000*	*30,000*					60,000
2017		Well No. 35 Rehabilitation	Replacement Cap.	60,000				-	-									*30,000*	*30,000*				60,000
2017	16-611	CL2 Monitoring @ Well Sites	Regulatory	110,000				-	-								*25,000*	*25,000*	*35,000*	*25,000*			110,000
2017	15-614	Drainage Improvements @ WTP	New Capital	80,000				-	-								*80,000*						80,000
2017	16-605	Additional Brine Tank @ WTP	New Capital	90,000				-	-								*45,000*	*45,000*					90,000
2017	17-600	Entry Buildings @ Filter and GAC Pipe Gallery Entrance	Safety	28,500				-	-														-
2018	12-611	Avenue P-8 Water Main Replacement	Replacement Cap.	145,000				-	-														-
2018	16-602	Avenue P and 25th Water Main Replacement (Spec 1601)	Replacement Cap.	48,000				-	-														-
2018	17-602	13th Street East and Avenue R Water Main Replacement (Spec 1703)	Replacement Cap.	48,000				-	-														-
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		Electric Car Charging Station	New Capital	7,000				-	-														-
2018-2020		Replacement of Structural Support Beams - WTP Sed. Basins	Replacement Cap.	300,000				-	-														-
								-	-														-
								-	-														-
								-	-														-
								-	-														-
								-	-														-
								-	-														-
			Sub-Totals:	$ 3,041,500		$ 3,055,041		$ 1,315,897	$ 1,736,412	211,004	167,987	448,951	201,569	143,319	60,699	88,366	761,566	453,440	400,000	702,490	250,000	100,000	3,778,387

Palmdale Water District
2017 Capital Projects - Contractual Commitments and Needs

Updated: 6/21/2017

Consulting and Engineering Support

Budget Year	Work Order	Project Title	Project Type	Estimated Expense	Consultant	Approved Contract Amount	Board / Manager Approval	Payments Approved to Date	Contract Balance	Through Dec. 2016	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2017 Total
2017	12-400	PRGRRP - CEQA, Permitting, Pre-Design, and Pilot	Water Supply		Kennedy/Jenks	$ 1,627,000	05/12/2016	$ 1,353,426	$ 273,574	1,293,991		**39,889**		**19,546**	**70,147**	**12,790**	*50,000*	*50,000*	*73,574*				315,946
2017	16-412	Well CT Study	Regulatory		Carollo	9,700	09/14/2016	8,245	1,455	**8,245**						*1,455*							1,455
2017	04-501	Littlerock Sediment Removal Project (EIR/EIS/Permitting)	Water Supply		Aspen	869,023	09/14/2016	762,550	106,473	671,136		**10,988**	**39,137**	**41,337**			*50,000*	*56,473*					197,936
2017	04-501	Littlerock Sediment Removal (Cost Recovery Agreement)	Permitting		Forest Service	100,000	04/26/2017	100,000	-								*100,000*						100,000
2017	15-403	Water Mangement Information System Database	Record Management		DCSE	12,060	10/26/2016	12,060	-					**12,060**									12,060
2017	14-404	Water System Master Plan - CEQA	Facilities Planning		ESA	174,715	11/09/2016	33,646	141,069			**2,230**	**4,323**		**10,571**	**16,523**	*25,000*	*25,000*	*25,000*	*25,000*	*41,069*		174,715
2017	17-405	WTP Process Evaluation (As-Needed)	Regulatory		Carollo	35,000	01/11/2017	17,500	17,500						**17,500**	*10,000*	*7,500*						35,000
2017	04-501	Littlerock Sediment Removal Project - Design Grade Control Structure	Water Supply	$ 350,000		-		-	-								*75,000*	*75,000*	*75,000*	*6,750*			231,750
2017		Sanitary Survey Update	Regulatory	50,000		-		-	-								*10,000*	*10,000*	*10,000*	*10,000*	*10,000*		50,000
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:	$ 490,000		$ 2,827,498		$ 2,287,427	$ 540,071	1,973,372	-	53,107	43,460	72,943	98,218	40,768	317,500	216,473	183,574	41,750	51,069	-	1,118,862

New and Replacement Equipment

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. 2016	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2017 Total
2017	16-413	CIS Software Replacement (Holman Capital Financed)	Replacement Equip.		TruePoint	$ 475,000	09/14/2016	$ 347,538	$ 127,462	**50,000**	**78,284**	**48,593**	**42,405**	**39,858**	**44,220**	**94,177**	*50,000*	*77,462*					475,000
2017	17-402	Security Improvements @ WTP (Holman Capital Financed) Spec. No. 1702	Safety		Siemens	225,674	02/08/2017	144,258	81,416					**75,801**		**68,457**	*50,000*	*31,416*					225,674
2017	N/A	Increased Data Storage to Support CMS and Growth (Holman Capital Financed)	New Equipment			98,000	01/26/2017	-	98,000								*98,000*						98,000
2017	N/A	IVR (Holman Capital Financed)	Replacement Equip.		PALITTO	16,000	01/26/2017	7,797	8,203			**7,797**					*8,203*						16,000
2017	N/A	Payment Kiosk for Customer Care Lobby (Holman Capital Financed)	Replacement Equip.		ADCOMP	21,000	01/26/2017	20,425	575			**20,425**											20,425
2017	N/A	LIMS - Laboratory Information Management System (Holman Capital Financed)	Replacement Equip.		Promium	40,600	02/08/2017	21,181	19,419					**11,406**	**9,775**		*9,775*	*9,644*					40,600
2018		Water Meter Calibration Bench	New Equipment	$ 10,000		-		-	-														-
2017		Power Broom Attachment	New Equipment	9,000		-		-	-														-
2018		Online Forms	New Equipment	25,000		-		-	-														-
2018		Customer Texting / Mass Communication - Everbridge	New Equipment	30,000		-		-	-														-
2018		Conference Bridge - Shoretel	New Equipment	25,000		-		-	-														-
2018		Data Center UPS - Whole Room UPS	New Equipment	25,000		-		-	-														-
			Sub-Totals:	$ 124,000		$ 876,274		$ 541,200	$ 335,074	50,000	78,284	76,815	42,405	127,066	53,995	162,634	215,978	118,522	-	-	-	-	875,699

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. 2016	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2017 Total
2017	17-401	GAC Replacements @ WTP	Water Quality	$ 570,000	Calgon Carbon	$ 549,477	07/09/2014	$ 169,477	$ 380,000				**169,477**				*190,000*			*190,000*			*549,477*
2017	17-402	GAC Replacement @ Underground Booster Station	Water Quality	65,000	Evoqua	250,000	03/10/2017	182,872	67,128						**91,409**	**91,462**	*67,128*						*250,000*
2017	17-403	Filter Media Testing/Inspection	Water Quality	30,000	ERS	18,348	02/10/2017	18,348	-					**18,348**									*18,348*
2017	17-404	Replacement Lab Equipment - GCMS/Autosampler	Regulatory		Agilent	125,042	01/11/2017	125,042	-			**121,780**		**3,262**									*125,042*
			Sub-Totals:	$ 665,000		$ 942,867		$ 495,739	$ 447,128			121,780	169,477	21,610	91,409	91,462	257,128	-	-	190,000	-	-	*942,867*

= Projects that originated from 2013 WRB Funds

= General O&M Project that will be re-classed in the near future to capital expenditure.

= Project is now deemed complete with no further expense.

Summary (W/O GAC)	Totals	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2017 Total
Total Approved Contracts to Date	$ 6,758,813													
Total Payments on Approved Contracts to Date	4,144,524													
Total Contract Balance to Date	2,611,558													
Non-Operating Capital Expenditures (Committed)	3,368,843	246,271	578,873	287,434	343,328	212,912	291,768	860,044	313,435	98,574	325,000	41,069	-	3,368,843
Non-Operating Capital Expenditures (Projected)	2,349,265	-	-	-	-	-	-	335,000	375,000	385,000	291,750	260,000	100,000	2,349,265
Funding Through Series 2013A WRB (Remaining)	250,000	(22,454)	(50,877)	(39,137)	(60,884)	(100,000)	(100,000)	(25,000)						(398,353)
Funding Through Holman Capital (Remaining)	335,074	(78,284)	(76,815)	(42,405)	(127,066)	(53,995)	(162,634)	(215,978)	(118,522)					(875,699)
Funding Available Through Water Supply Fees	629,380					(100,000)	(100,000)	(100,000)	(127,000)					(427,000)
Funding Through 2017 Budgeted Non-Operating Capital Ex.	$ 4,017,057	145,533	451,181	205,892	155,378	(41,083)	(70,867)	854,066	442,913	483,574	616,750	301,069	100,000	4,017,057

Water Revenue Bond - Series 2013A

Updated: June 20, 2017

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		$ (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	$ 869,023	$ 762,550	$ -	$ 105,977
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	$ 129,215	$ 1,153,589	$ -
Spec. 0905	601-09	15th St. E. between Ave. P and Ave. Q (Material)	$ -	$ 362,984	$ 362,984	$ -	$ (362,984)
PRGRRP	400-12	Palmdale Regional Recharge and Recovery (Permits)	$ -	$ 1,530,000	$ 1,436,363		$ (1,530,000)
Totals:			**$ 8,500,000**	**$ 9,653,589**	**$ 8,332,694**	**$ 1,153,589**	**$ (1,153,589)**

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

Requisition No.	Payee	Date Approved	Invoice No.	Project	Payment Amount
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
59	Aspen - EIR/EIS Progress Payment	Jun 20, 2016	1116.003-03	LRDSR	$ 37,001.22
59	Kennedy/Jenks - Progress Payment	Jun 20, 2016	102083	PRGRRP	$ 5,389.60
60	Aspen - EIR/EIS Progress Payment	Jul 21, 2016	1116.003-05 & 05	LRDSR	$ 43,122.23
60	Kennedy/Jenks - Progress Payment	Jul 21, 2016	103204	PRGRRP	$ 21,078.38
61	City of Palmdale - Recharge Project	Jul 27, 2016	PWD-2016	UAR	$ 35,834.85
62	Aspen - EIR/EIS Progress Payment	Sept 6, 2016	1116.003-06	LRDSR	$ 3,097.87
62	Kennedy/Jenks - Progress Payment	Sept 6, 2016	104354	PRGRRP	$ 32,202.76
63	Kennedy/Jenks - Progress Payment	Sept 19, 2016	104792	PRGRRP	$ 25,142.44
64	Aspen - EIR/EIS Progress Payment	Oct. 31, 2016	1116.003-07	LRDSR	$ 4,298.50
64	Kennedy/Jenks - Progress Payment	Oct. 31, 2016	105451	PRGRRP	$ 6,899.35
65	Aspen - EIR/EIS Progress Payment	Nov. 15, 2016	1116.003-08 1116.004-01	LRDSR	$ 8,375.36
65	Kennedy/Jenks - Progress Payment	Nov. 15, 2016	106216	PRGRRP	$ 13,942.29
66	Aspen - EIR/EIS Progress Payment	Jan. 2, 2017	1116.004-02 & 03	LRDSR	$ 19,872.98
66	Kennedy/Jenks - Progress Payment	Jan. 2, 2017	107221	PRGRRP	$ 2,581.18
67	Aspen - EIR/EIS Progress Payment	Feb. 6, 2017	1116.004-04	LRDSR	$ 10,988.25
68	Kennedy/Jenks - Progress Payment	Feb. 14, 2017	109065	PRGRRP	$ 39,889.11
69	Aspen - EIR/EIS Progress Payment	Mar. 2, 2017	1116.004-05	LRDSR	$ 39,137.36
70	Aspen - EIR/EIS Progress Payment	Apr. 5, 2017	1116.004-06	LRDSR	$ 20,798.62
70	Kennedy/Jenks - Progress Payment	Apr. 5, 2017	110286	PRGRRP	$ 19,546.10
71	Aspen - EIR/EIS Progress Payment	Apr. 24, 2017	1116.004-07	LRDSR	$ 20,538.81
72	Kennedy/Jenks - Progress Payment	May 25, 2017	111972	PRGRRP	$ 70,146.59
73	Kennedy/Jenks - Progress Payment	June 12, 2017	112500	PRGRRP	$ 12,790.00

Palmdale Water District
Emergency Repairs to Facilities
January 1, 2016 to April 30, 2017

Description	Actual Total Cost
Totals Include Labor and Materials	
Well 3A - Motor Replacement	51,988.16
Clearwell-Booster #2 & #3 - Replmnt	55,482.51
Well 18 - Rehab & Replacement	19,022.52
Well 8A - Rehab & Replacement	153,444.11
Well 10 - Inspect & Rehab	8,102.94
Well 15 - Inspection & Rehabilitation	114,000.00
Well 30 - Inspection & Rehabilitation	74,222.00
Well 22 - Inspect & Rehab	62,314.48
Well 25 - Rehab & Clean	49,974.25
Well 26 - Rehab & Clean	24,297.12
Pressure Reduce Valve -25th/S	383.25
6MG Clearwell Piping Repl	36,961.49
Pressure Tank @ Valley View	480.24
El Camino Booster Undgrd Repl	14,209.90
FAA Water System Repairs	1,034.50
W/S 60th St/ 140'+/- N/O Ave S (R11) - Fire Hyd.	2,358.53
38241 30th ST E - Fire Hyd.	1,683.71
Barrel Springs/Courson Ranch Rd - Fire Hyd	3,366.31
220 E Palmdale Bl - Fire Hyd	2,452.07
Division/Avenue R - Fire Hyd	1,822.01
Avenue R/30th ST E - Fire Hyd	1,822.01
R4/25th ST E - Fire Hyd	7,629.83
12th St E/Plm Blvd - Fire Hyd	1,978.72
Joshua Hills/Apache - Fire Hyd	3,809.70
Avenue R/42nd St E - Fire Hyd	1,935.82
Ave R8 w/of San Ysidro Way-FH	1,617.02
Ave S/70th ST E - Air/Vac Repair	3,487.11
Plm Bl/47th ST E - Air Vac	1,198.10
25th St/Joshua Hills - Air Vac	2,758.19
Totals Are For Material Only	
Hypo Generators at WTP - Unit 1 & Unit 2	9,500.00
Hypo-Chlorination Cell to New and Improved Version Rack #2 - Replace	66,000.00
Rectifier for Hypo-Chlorination Rack #2 - Repaired/Rebuilt	11,000.00
Hypo-Tank #4 - Installed a 24 inch side access port/hatch for maintenance	3,300.00
20 inch Filter Influent #7 - Replacement	4,000.00
10 inch PVC Surface Wash Pipeline for Filter #10 - Repaired	4,000.00
Filter Aid Chemical System - Rebuilt	6,000.00
Potassium Permanganate Chemical System - Rebuilt	8,000.00
IPS pump #3 grease seals - Parts Replacement	300.00
Hydro-Turbine - Repaired in House by Electricians	0.00
(2) Wash Water Return Pumps #2 & #4 - Rebuilt with Stainless Steel Parts (Ferric Resistant)	32,000.00
Dump/Drain Valve Stems with Stainless Steel Pipe on Sedimentation Basins #1 & #2 - Replacement of Parts	1,000.00
Ex-filtration Pumps at Palmdale Lake Dam - Replacement	65,000.00
Leaks:	
Emergency Repairs (After Hours) 86 Leaks Labor & Materials Cost	135,770.00
Sub-Total:	1,049,706.60
Emergency Repairs (Regular Hours) 201 Leaks Labor & Materials Cost	316,797.00
Total Repair Costs	1,366,503.60

PALMDALE WATER DISTRICT

Debt Service Coverage ($000s)

Fiscal Year Ending September 30	Audited 2012	Audited 2013	Audited 2014	Audited 2015	Audited 2016	Mar 2016 - Feb 2017	Apr 2016 - Mar 2017	May 2016 - Apr 2017
OPERATING REVENUES	22,597	24,125	23,342	21,248	22,587	22,706	22,660	22,753
Rate Stabilization Fund		(480)						
	22,597	23,645	23,342	21,248	22,587	22,706	22,660	22,753
OPERATING EXPENSES								
Gross operating expenses	22,216	20,665	22,405	20,974	22,704	19,966	20,009	20,052
Overhead adjustment	(43)	(217)	(509)	(26)	(153)			
SWP Fixed operations and maint	(915)	(720)	(363)	(126)	(126)	(122)	(113)	(103)
Non-Cash Related OPEB Expense	(1,565)	(1,455)	(1,786)	(1,828)	(1,872)			
Capital portion included above								
TOTAL EXPENSES	19,693	18,273	19,748	18,994	20,553	19,844	19,896	19,949
NET OPERATING REVENUES	2,904	5,372	3,594	2,254	2,033	2,862	2,765	2,804
NON-OPERATING REVENUE								
Ad valorem property taxes	1,704	2,573	2,132	2,146	2,189	2,265	2,263	2,265
Interest income	25	44	45	43	43	118	121	124
Capital improvement fees	1,258	245	14	367	235	293	293	335
Other income	843	421	306	768	403	355	355	355
TOTAL NON-OPERATING INCOME	3,830	3,284	2,497	3,324	2,870	3,032	3,032	3,079
NET REV AVAILABLE FOR DEBT SERVICE	6,734	8,655	6,091	5,578	4,903	5,893	5,796	5,883
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	1,372	1,373	1,373	1,373
2013A Water Revenue Bond		2,247	2,344	2,350	2,350	2,339	2,339	2,339
2012 Capital Lease		190	190	190	190	218	218	218
TOTAL DEBT SERVICE	3,634	3,810	3,908	3,912	3,912	3,930	3,930	3,930
DEBT SERVICE COVERAGE	**1.85**	**2.27**	**1.56**	**1.43**	**1.25**	**1.50**	**1.48**	**1.50**
NET REV AVAILABLE AFTER D/S	3,100	4,846	2,183	1,665	991	1,964	1,867	1,954

AGENDA ITEM NO. 5.1