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

Since 1918

Board of Directors
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ACWA PROUD MEMBER

October 19, 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, October 23, 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 September 25, 2017.

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

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

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

4.5) Discussion of a policy for setting energy costs to users of the Palmdale Water District's electrical vehicle charging stations. (Engineering/Grant Manager Riley)

4.6) Discussion and evaluation of key points and inclusion items for 2018 Budget. (Chair Henriquez/Finance Manager Williams)

5) Information items.

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

5.2) Capital improvement funds owed to the District's general fund. (Financial Advisor Egan)

5.3) Other.

6) Board members' requests for future agenda items.

7) Adjournment.

Dennis D. LaMoreaux

DENNIS D. LaMOREAUX,
General Manager

DDL/dd

PALMDALE
WATER DISTRICT

BOARD MEMORANDUM

DATE:	October 19, 2017	**October 23, 2017**
TO:	FINANCE COMMITEE	**Committee Meeting**
FROM:	Mr. Bob Egan, Financial Advisor	
RE:	***AGENDA ITEM NO. 4.2 – DISCUSSION AND OVERVIEW OF CASH FLOW STATEMENT AND CURRENT CASH BALANCES AS OF AUGUST, 2017.***	

Attached is the Investment Funds Report and current cash balance as of August 31, 2017. The reports will be reviewed in detail at the Finance Committee meeting.

PALMDALE WATER DISTRICT
INVESTMENT FUNDS REPORT
August 31, 2017

			August 2017	July 2017
CASH				
1-00-0103-100	Citizens - Checking		(58,208.81)	113,920.40
1-00-0103-200	Citizens - Refund		-	-
1-00-0103-300	Citizens - Merchant		633,919.12	2,590.41
		Bank Total	**575,710.31**	**116,510.81**
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	**581,410.31**	**122,210.81**
INVESTMENTS				
1-00-0135-000	**Local Agency Investment Fund**	**Acct. Total**	**11,894.87**	**11,894.87**
1-00-0120-000	**UBS Money Market Account General (SS 11469)**			
	UBS RMA Government Portfolio		1,845,548.31	2,176,485.39
	UBS Bank USA Dep acct		250,000.00	250,000.00
	Accrued interest		6,240.52	13,518.26
			2,101,788.83	**2,440,003.65**

US Government Securities

CUSIP #	Issuer	Maturity Date	Rate	PAR	Market Value	Market Value
912796LB3	US Treasury Note	12/07/2017	0.000	1,000,000	997,370.00	996,310.00
912828C24	US Treasury Note	02/28/2019	1.490	1,000,000	1,002,810.00	1,002,660.00
				2,000,000	**2,000,180.00**	**1,998,970.00**

Certificates of Deposit

	Issuer	Maturity Date	Rate	Face Value		
1	Capitol One Bank	08/14/2017	1.200	240,000	-	240,019.20
2	Triumph Bank	09/26/2017	0.800	200,000	200,018.00	200,012.00
3	MB Finl Bank	10/26/2017	0.850	200,000	199,942.00	199,856.00
4	Bank United Miami	11/21/2017	1.200	240,000	240,060.00	240,009.60
5	Compass Bank	12/11/2017	1.300	200,000	200,094.00	200,058.00
6	Goldman Sachs Bank NY	01/29/2018	1.350	240,000	240,139.20	240,079.20
7	Stearns Bank	05/03/2018	1.050	240,000	239,529.60	239,452.80
8	Sallie Mae Bank	09/04/2018	1.800	200,000	200,096.00	200,208.00
9	Medallion Bank	09/07/2018	1.750	200,000	200,480.00	200,626.00
10	Midland States Bank	02/28/2019	1.400	240,000	239,275.20	239,436.00
11	Key Bank	03/29/2019	1.500	240,000	239,558.40	239,740.80
12	Wells Fargo	05/20/2019	1.250	240,000	238,716.00	-
				2,680,000	**2,437,908.40**	**2,439,497.60**
			Acct. Total		**6,539,877.23**	**6,878,471.25**
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				1,016,400.63	788,099.01
			Acct. Total		**1,266,400.63**	**1,038,099.01**
1-00-0125-000	**UBS Access Account General (SS 11432)**					
	UBS Bank USA Dep acct				86,516.19	60,625.85
	UBS RMA Government Portfolio				-	-
	Accrued interest				9,569.88	28,317.97
					96,086.07	**88,943.82**

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	999,180.00	999,060.00
912828KD1	US Treasury Note	02/15/2019	2.610	1,500,000	1,531,110.00	1,532,580.00
912828P53	US Treasury Note	02/15/2019	0.750	1,000,000	992,150.00	991,450.00
				3,500,000	**3,522,440.00**	**3,523,090.00**

Certificates of Deposit

Issuer	Maturity Date	Rate	Face Value		
BMW Bank	11/15/2018	1.960	240,000	241,291.20	241,536.00
La Salle Bank	03/01/2019	1.350	240,000	239,100.00	239,244.00
American Express	04/29/2019	1.440	240,000	240,180.00	240,408.00
Synchrony Bank	04/14/2020	1.850	240,000	241,245.60	241,308.00
JP Morgan Chase Bank	11/18/2020	1.600	240,000	235,675.20	235,264.80
Bank of Baroda NY	11/23/2020	1.600	77,000	75,654.04	75,516.98
Comenity Cap Bank	01/19/2021	1.900	163,000	165,603.11	165,334.16
			1,440,000	**1,438,749.15**	**1,438,611.94**
		Acct. Total		**5,057,275.22**	**5,050,645.76**
		Total Managed Accounts		**12,875,447.95**	**12,979,110.89**
1-00-1121-000	**UBS Rate Stabilization Fund (SS 24016)** - *District Restricted*				
	UBS Bank USA Dep acct			4,031.82	4,031.82
	UBS RMA Government Portfolio			-	-
	Accrued interest			495.11	495.11
				4,526.93	**4,526.93**

Certificates of Deposit

Issuer	Maturity Date	Rate	Face Value		
Webbank UT US	12/19/2018	1.400	240,000	239,618.40	239,618.40
Ally Bank UT US	12/24/2018	1.500	240,000	239,937.60	239,937.60
			480,000	**479,556.00**	**479,556.00**
		Acct. Total		**484,082.93**	**484,082.93**
		GRAND TOTAL CASH AND INVESTMENTS		**13,940,941.19**	**13,585,404.63**
		Increase (Decrease) in Funds		**355,536.56**	
1-00-1130-000	**2013A Bonds - Project Funds (BNY Mellon)**				
	Construction Funds			**37,973.13**	**91,867.30**

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
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**	**13,404,252**	**14,487,145**	**13,647,771**	**13,585,405**	**13,940,941**	**11,020,222**	**11,222,044**	**10,925,360**		
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**	**1,539,982**	**1,904,555**	**1,985,256**	**1,994,344**	**2,457,034**	2,409,722	2,187,005	1,948,605	1,734,438	23,652,288	
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	1,541,876	1,904,555	1,985,256	1,994,344	2,457,034	2,409,722	2,187,005	1,948,605	1,734,438	23,656,371	
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)	**(1,426,614)**	**(1,496,496)**	**(1,366,407)**	**(1,531,765)**	**(1,701,914)**	**(1,619,574)**	**(1,859,068)**	**(1,897,191)**	(2,078,927)	(1,678,858)	(1,660,776)	(1,794,941)	(20,112,531)	
GAC	**(169,477)**	-	**(169,477)**	-	**(91,712)**	**(91,462)**	-	**(169,477)**	(67,128)	-	(190,000)	-	(948,734)	
Prepaid Insurance (paid)/refunded	-	-	**(67,198)**	-	-	-	-	**(33,363)**	(200,000)	-	-	-	(300,561)	
Total Operating Expense (ACTUAL)	(1,596,091)	(1,496,496)	(1,603,082)	(1,531,765)	(1,793,627)	(1,711,036)	(1,859,068)	(2,100,031)	(2,346,055)	(1,678,858)	(1,850,776)	(1,794,941)	(21,361,825)	
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**	**125,853**	**155,688**	-	-	132,500	2,518,797	6,729,431	
RDA Pass-through (Successor Agency)					**396,503.97**							200,000.00	596,504	
Interest	**11,110**	**10,049**	**11,724**	**11,285**	**12,800**	**12,536**	**13,087**	**12,842**	5,000	5,000	5,000	5,000	115,434	
Market Adjustment	**28**	**(6,681)**	**(13,784)**	**(2,145)**	**(4,920)**	**(12,785)**	**209**	**140**					(39,938)	
Grant Re-imbursement							**37,500**			178,000			215,500	
Capital Improvement Fees - Infrastructure	**4,035**	**54,662**		**41,701**	**11,528**		**46,224**	**35,977**				62,500	256,627	
Capital Improvement Fees - Water Supply		**133,286**		**178,810**	**24,683**		**277,954**	**192,074**					806,806	
DWR Refund (Capital Related)				**76,319**	**37,319**	**46,158**			50,000			50,000	259,796	
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**	**1,236,930**	**56,587**	**500,827**	**396,722**	**55,000**	**183,000**	**137,500**	**2,836,297**	**8,955,922**	
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	**(175,106)**	**(452,506)**	**(212,536)**	**(161,081)**	**(95,373)**	**(165,982)**	**(9,380)**	**(233,497)**	(260,409)	(150,000)	(192,690)	(75,000)	(2,183,560)	(600,000)
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						**(750,399)**						(751,304)	(1,501,704)	
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 - Paid in Full May)	**(17,296)**	-	-	-	**(5,267)**								(22,563)	
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)**	**(3,773)**	**(2,687)**	(2,339)	(2,339)	(2,339)	(2,339)	(29,577)	
Capital leases - Wells Fargo (Printers)	**(7,628)**	**(3,687)**	**(3,687)**	**(4,412)**	**(4,104)**	**(4,104)**	**(4,123)**	**(4,123)**	(4,104)	(4,104)	(4,104)	(4,104)	(52,284)	
Total Non-Operating Expenses (ACTUAL)	**(883,619)**	**(616,734)**	**(2,014,112)**	**(325,713)**	**(264,964)**	**(1,170,182)**	**(698,469)**	**(398,189)**	**(3,039,386)**	**(489,324)**	**(532,013)**	**(1,424,867)**	**(11,857,573)**	
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**	**13,404,252**	**14,487,145**	**13,647,771**	**13,585,405**	**13,940,941**	**11,020,222**	**11,222,044**	**10,925,360**	**12,276,287**		
											Budget	**10,205,110**	**Carryover**	(1,153,589)
											Difference	**2,071,177**	**Adj. Difference**	917,588
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:	October 18, 2017	**October 23, 2017**
TO:	FINANCE COMMITTEE	**Committee Meeting**
FROM:	Michael Williams, Finance Manager/CFO	
VIA:	Mr. Dennis LaMoreaux, General Manager	
RE:	***AGENDA ITEM 4.3 – DISCUSSION AND OVERVIEW OF FINANCIAL STATEMENTS, REVENUE, AND EXPENSE AND DEPARTMENTAL BUDGET REPORTS FOR AUGUST, 2017***	

Discussion:

Presented here are the Balance Sheet and Profit/Loss Statement for the period ending August 31, 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 August, 2017.

This is the eighth month of the District's Budget Year 2017. The target percentage is 66%. Revenues ideally are at or above, and expenditures ideally are below.

Balance Sheet:

- Page 1 is our balance sheet on August 31, 2017.
- There are no significant changes from July to August. In fact, our total current assets changed by only $93K.

Profit/Loss Statement:

- Page 3 is our profit/loss statement on August 31, 2017.
- Operating revenue is at 66% of budget.
- Cash operating expense is at 64.5% of budget.
- Departmental budgets are at or under budget except for Operations which we have discussed in previous meetings. Human Resources is tracking high, but it is due to temporary staffing costs not being reallocated.
- Water purchases are at 73%, which is high, but we should see that level off with the cooler months ahead.
- Revenues have exceeded expenses for the month by $529K, and year-to-date revenues exceeded expenses by $977K.
- Non-Operating revenues continue to outpace budget figures with more capital improvement fees collected. As of August 31, 2017, $751K above budget.
- Page 6 is showing the distribution of expense between labor and operations. Labor costs are currently at 50% of total expenses with salaries making up 35% of that.

Year-To-Year Comparison P&L:

- Page 7 is our comparison of August, 2016 to August, 2017.
- Total operating revenue is up $63K, or 3%.
- Operating expenditures are up $335K, or 23.5%.
- Page 7-1 is our comparison of August, 2015 to August, 2017.
- Total operating revenue was up $279K, or 14%.
- Total operating expenses were up $408K, or 30%.
- 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 276, or 17%.
    - Total revenue per unit sold was down $0.36, or 12%.
    - Total revenue per connection was up $10.19, or 14%.
    - Units billed per connection is up 4.51, or 17%.

    - Units billed in acre feet for 2015 comparison were up by 411, or 27%.
    - Total revenue per unit sold was down $0.31, or 10%.
    - Total revenue per connection was up $18.46, or 28%.
    - Units billed per connection is up 6.65, or 26%.

Revenue Analysis Year-To-Date:

- Page 9 is our comparison of revenue, year-to-date.
- Operating revenue through August, 2017 is up $622K, or 4%.
- Retail water revenue from all areas are up by $1.3MM from last year. That's shown by the combined green highlighted area.
- Retail water sales, including the drought surcharge but excluding meter fees, is up $309K.
- Total revenue is up $786K due to increased water sales and capital improvement fees.
- Operating revenue is at 66% of budget, last year was at 66% of budget.

Expense Analysis Year-To-Date:

- Page 11 is our comparison of expense, year-to-date.
- Cash Operating Expenses through August, 2017 are up $209K, or 1.5%, compared to 2016.
- Total Expenses are up $727K, or 3%.

Departments:

- Pages 14 through 24 are detailed individual departmental budgets for your review.

Non-Cash Definitions:

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

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

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

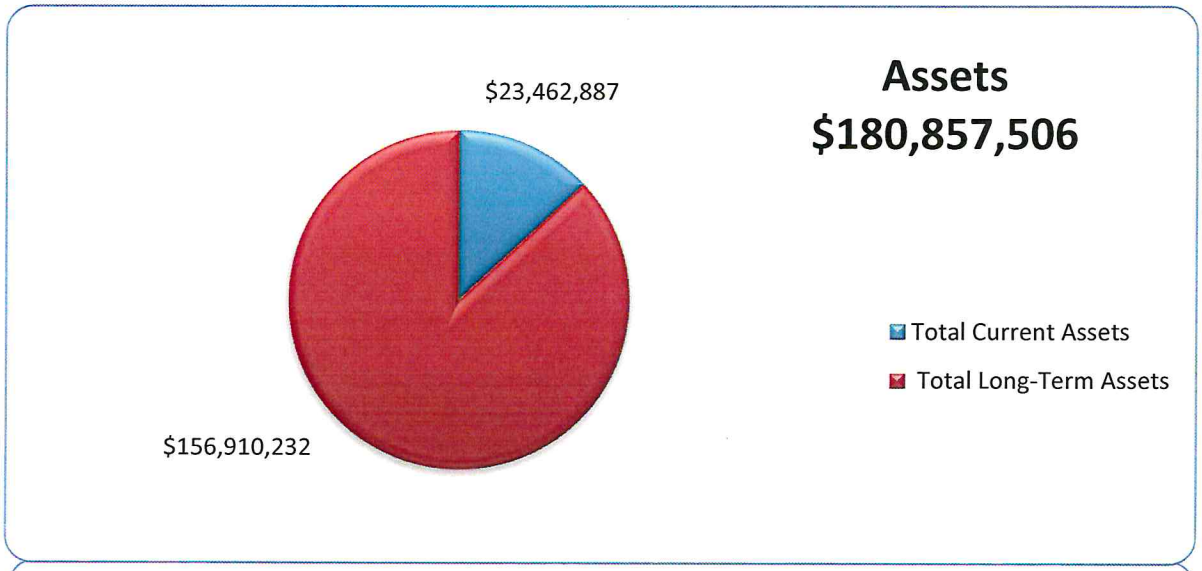
Service Cost Construction: The value of material, parts & supplies from inventory used to construct, repair and maintain our asset infrastructure.

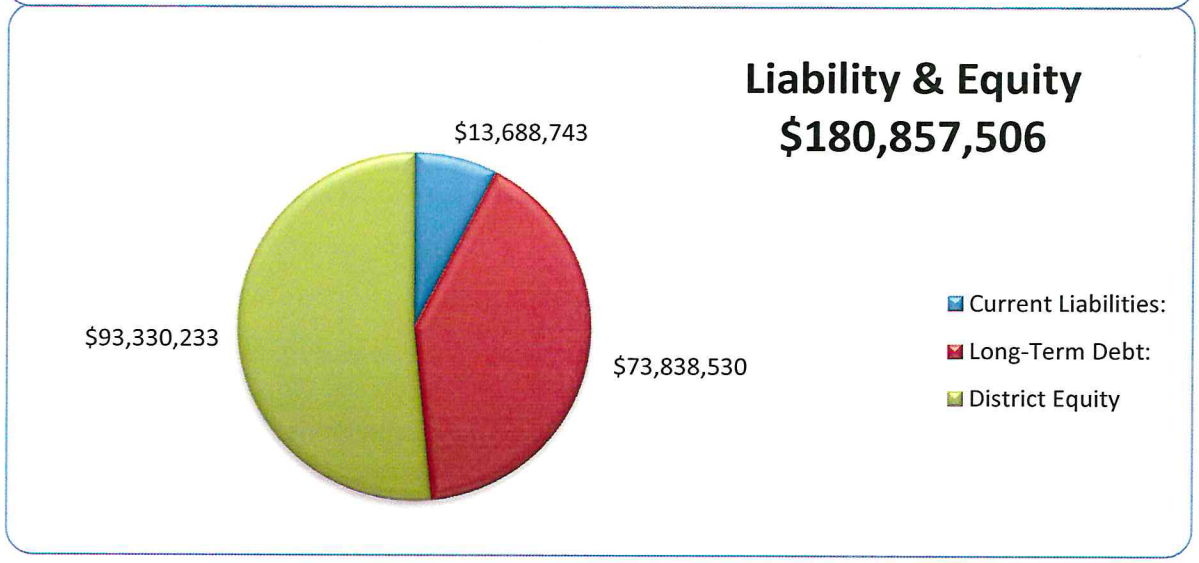
Capitalized Construction: The value of our labor force used to construct our asset infrastructure.

Palmdale Water District
Balance Sheet Report
For the Eight Months Ending 8/31/2017

	August 2017	July 2017
ASSETS		
Current Assets:		
Cash and Cash Equivalents	$ 581,410	$ 122,211
Investments	12,875,448	12,979,111
2013A Bonds - Project Funds	37,972	91,867
	$ 13,494,830	$ 13,193,189
Receivables:		
Accounts Receivables - Water Sales	$ 1,942,564	$ 2,220,059
Accounts Receivables - Miscellaneous	40,528	42,192
Allowance for Uncollected Accounts	(153,668)	(153,668)
	$ 1,829,424	$ 2,108,583
Assessments Receivables	$ 7,236,507	$ 7,392,195
Meters, Materials and Supplies	815,693	784,603
Prepaid Expenses	86,433	78,101
Total Current Assets	**$ 23,462,887**	**$ 23,556,672**
Long-Term Assets:		
Property, Plant, and Equipment, net	$ 107,818,911	$ 108,060,379
Participation Rights in State Water Project, net	46,316,501	46,375,359
Investment in PRWA	320,680	320,680
2013A Bonds - Insurance & Surity Bond	208,564	209,230
CalPERS Contributions	2,245,577	2,245,577
	$ 156,910,232	**$ 157,211,225**
Restricted Cash:		
Rate Stabilization Fund	484,387	484,083
Total Long-Term Assets & Restricted Cash	**$ 157,394,619**	**$ 157,695,308**
Total Assets	**$ 180,857,506**	**$ 181,251,980**
LIABILITIES AND DISTRICT EQUITY		
Current Liabilities:		
Current Interest Installment of Long-term Debt	$ 876,970	$ 701,576
Current Principal Installment of Long-term Debt	1,072,831	1,072,831
Accounts Payable and Accrued Expenses	6,072,276	6,557,959
Deferred Assessments	5,666,667	6,233,333
Total Current Liabilities	**$ 13,688,743**	**$ 14,565,699**
Long-Term Debt:		
Pension-Related Debt	$ 9,143,384	$ 9,143,384
OPEB Liability	14,422,771	14,258,384
2013A Water Revenue Bonds	42,419,453	42,421,703
2012 - Certificates of Participation	7,047,632	7,040,835
2017 - Capital Lease Payable	805,290	805,290
Total Long-Term Liabilities	**$ 73,838,530**	**$ 73,669,596**
Total Liabilities	**$ 87,527,274**	**$ 88,235,296**
District Equity		
Revenue from Operations	$ (1,733,278)	$ (2,046,826)
Retained Earnings	95,063,510	95,063,510
Total Liabilities and District Equity	**$ 180,857,506**	**$ 181,251,980**

BALANCE SHEET AS OF AUGUST 31, 2017



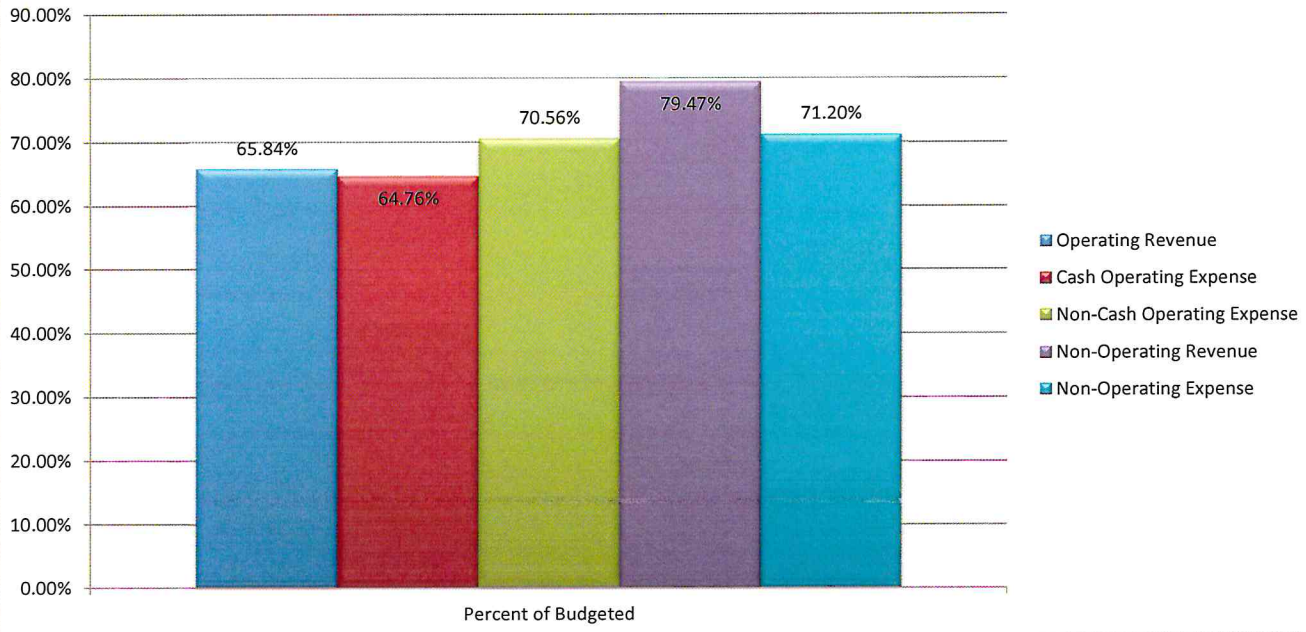


Palmdale Water District
Consolidated Profit and Loss Statement
For the Eight Months Ending 8/31/2017

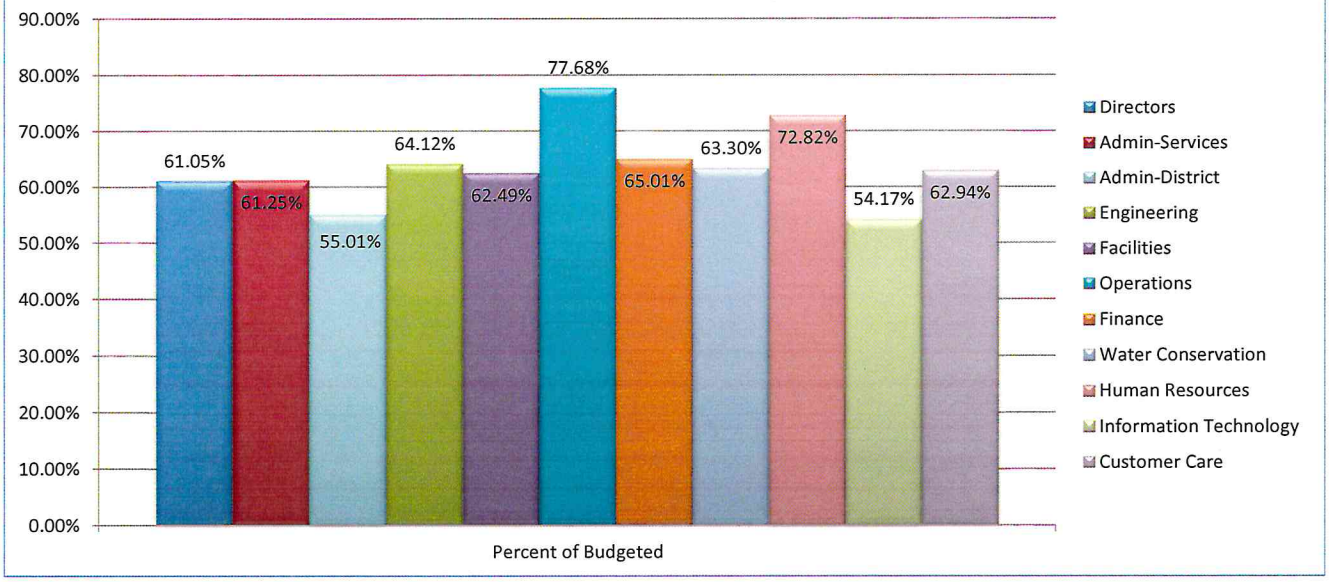
	Thru July	August	Year-to-Date	Adjustments	Adjusted Budget	% of Budget
Operating Revenue:						
Wholesale Water	$ 94,135	$ -	$ 94,135		$ 160,000	58.83%
Water Sales	4,068,190	1,060,292	5,128,483		8,002,000	64.09%
Meter Fees	7,419,257	1,038,378	8,457,635		12,475,500	67.79%
Water Quality Fees	437,298	101,461	538,759		862,500	62.46%
Elevation Fees	185,690	45,787	231,477		340,000	68.08%
Other (Page 3-1)	450,611	44,978	495,589		960,000	51.62%
Drought Surcharge	66,226	-	66,226		-	
Total Operating Revenue	**$ 12,721,408**	**$ 2,290,896**	**$ 15,012,304**	**$ -**	**$ 22,800,000**	**65.84%**
Cash Operating Expenses:						
Directors	$ 62,965	$ 7,548	$ 70,513		$ 115,500	61.05%
Administration-Services*	1,066,066	113,078	1,179,144	(18,000)	1,925,000	61.25%
Administration-District***	781,102	133,649	914,751	60,000	1,569,500	58.28%
Engineering**	867,082	107,635	974,717	68,750	1,520,250	64.12%
Facilities**	3,655,980	441,881	4,097,861	(68,750)	6,557,250	62.49%
Operations	1,696,909	280,903	1,977,813		2,546,250	77.68%
Finance	718,549	91,740	810,289		1,246,500	65.01%
Water Conservation*	128,336	17,253	145,588	2,000	230,000	63.30%
Human Resources*	185,046	42,960	228,006	16,000	313,100	72.82%
Information Technology	388,722	47,185	435,908		804,750	54.17%
Customer Care	707,537	96,851	804,387		1,278,000	62.94%
Source of Supply-Purchased Water	1,292,114	322,432	1,614,546		2,190,000	73.72%
Plant Expenditures	201,218	(4,178)	197,040		574,292	34.31%
GAC Filter Media Replacement	521,826	63,036	584,861		862,500	67.81%
Total Cash Operating Expenses	**$ 12,273,451**	**$ 1,761,973**	**$ 14,035,424**	**$ 60,000**	**$ 21,732,892**	**64.58%**
Net Cash Operating Profit/(Loss)	**$ 447,957**	**$ 528,923**	**$ 976,880**	**$ (60,000)**	**$ 1,067,108**	**91.54%**
Non-Cash Operating Expenses:						
Depreciation	$ 3,812,655	$ 455,154	$ 4,267,810		$ 6,000,000	71.13%
OPEB Accrual Expense	1,280,297	182,900	1,463,196		2,350,000	62.26%
Bad Debts	49,474	-	49,474		50,000	98.95%
Service Costs Construction	78,473	9,564	88,037		125,000	70.43%
Capitalized Construction	(349,738)	(32,446)	(382,184)		(750,000)	50.96%
Total Non-Cash Operating Expenses	**$ 4,871,160**	**$ 615,172**	**$ 5,486,333**	**$ -**	**$ 7,775,000**	**70.56%**
Net Operating Profit/(Loss)	**$ (4,423,204)**	**$ (86,249)**	**$ (4,509,453)**	**$ (60,000)**	**$ (6,707,892)**	**67.23%**
Non-Operating Revenues:						
Assessments (Debt Service)	$ 2,898,390	$ 427,833	$ 3,326,223		$ 5,000,000	66.52%
Assessments (1%)	1,333,366	138,833	1,472,200		1,957,500	75.21%
DWR Fixed Charge Recovery	159,796	-	159,796		200,000	79.90%
Interest	42,514	13,007	55,521		60,000	92.54%
CIF - Infrastructure	158,150	35,977	194,127		73,000	265.93%
CIF - Water Supply	614,732	192,074	806,806		177,000	455.82%
Grants - State and Federal	37,500	-	37,500		178,000	21.07%
Other	71,599	-	71,599		60,000	119.33%
Total Non-Operating Revenues	**$ 5,316,047**	**$ 807,725**	**$ 6,123,773**	**$ -**	**$ 7,705,500**	**79.47%**
Non-Operating Expenses:						
Interest on Long-Term Debt	$ 1,268,754	$ 180,607	$ 1,449,362		$ 2,228,000	65.05%
Amortization of SWP	1,517,151	216,739	1,733,890		2,238,000	77.47%
Change in Investments in PRWA	106,162	-	106,162		100,000	106.16%
Water Conservation Programs	47,465	10,718	58,183		135,500	42.94%
Total Non-Operating Expenses	**$ 2,939,533**	**$ 408,064**	**$ 3,347,597**	**$ -**	**$ 4,701,500**	**71.20%**
Net Earnings	**$ (2,046,689)**	**$ 313,412**	**$ (1,733,278)**	**$ (60,000)**	**$ (3,703,892)**	**46.80%**

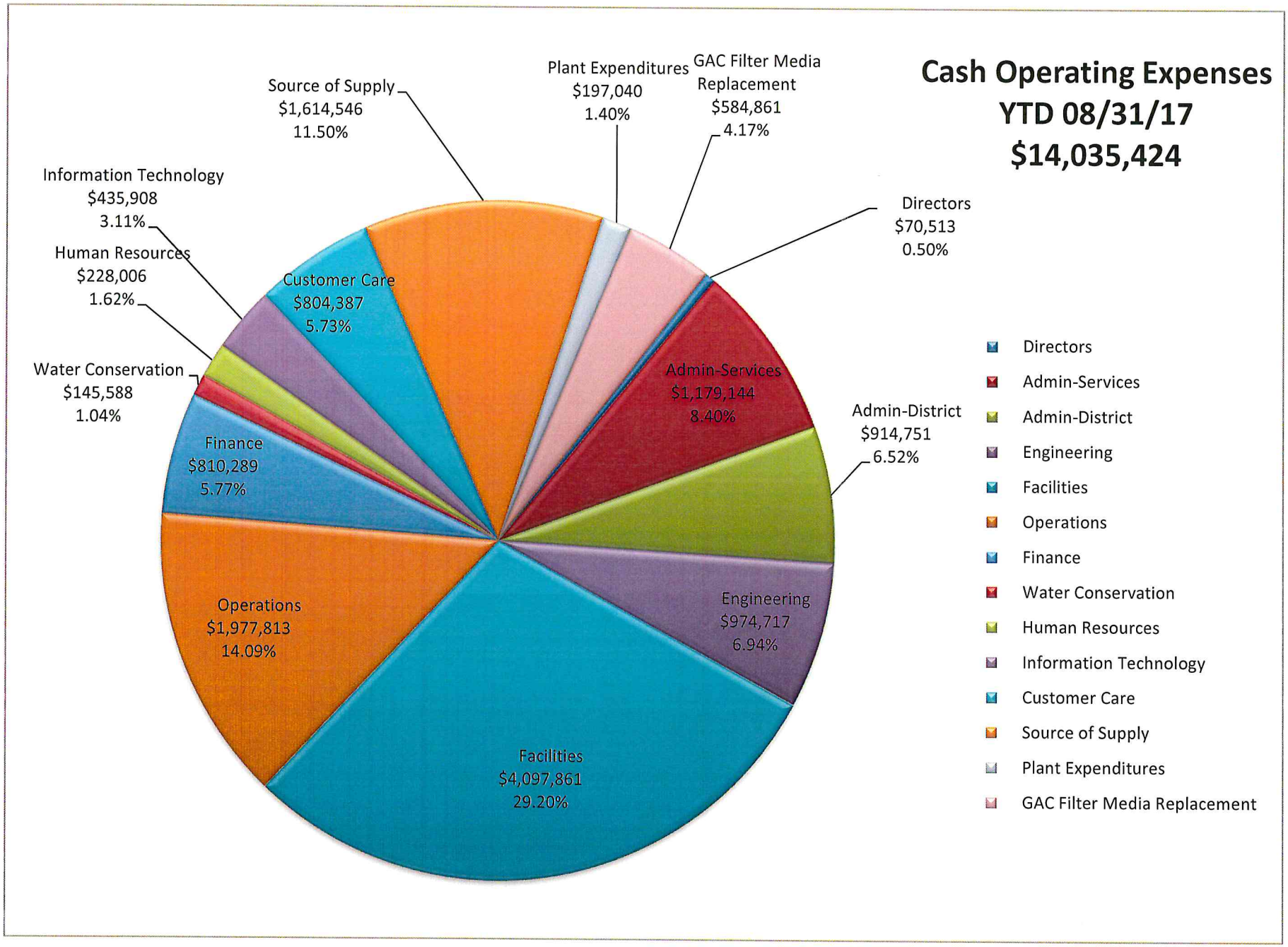
* Budget adjustments by General Manager per Appendix A
** Budget adjustments by Board action 04/12/17
*** Budget adjustments by Board action 07/05/17

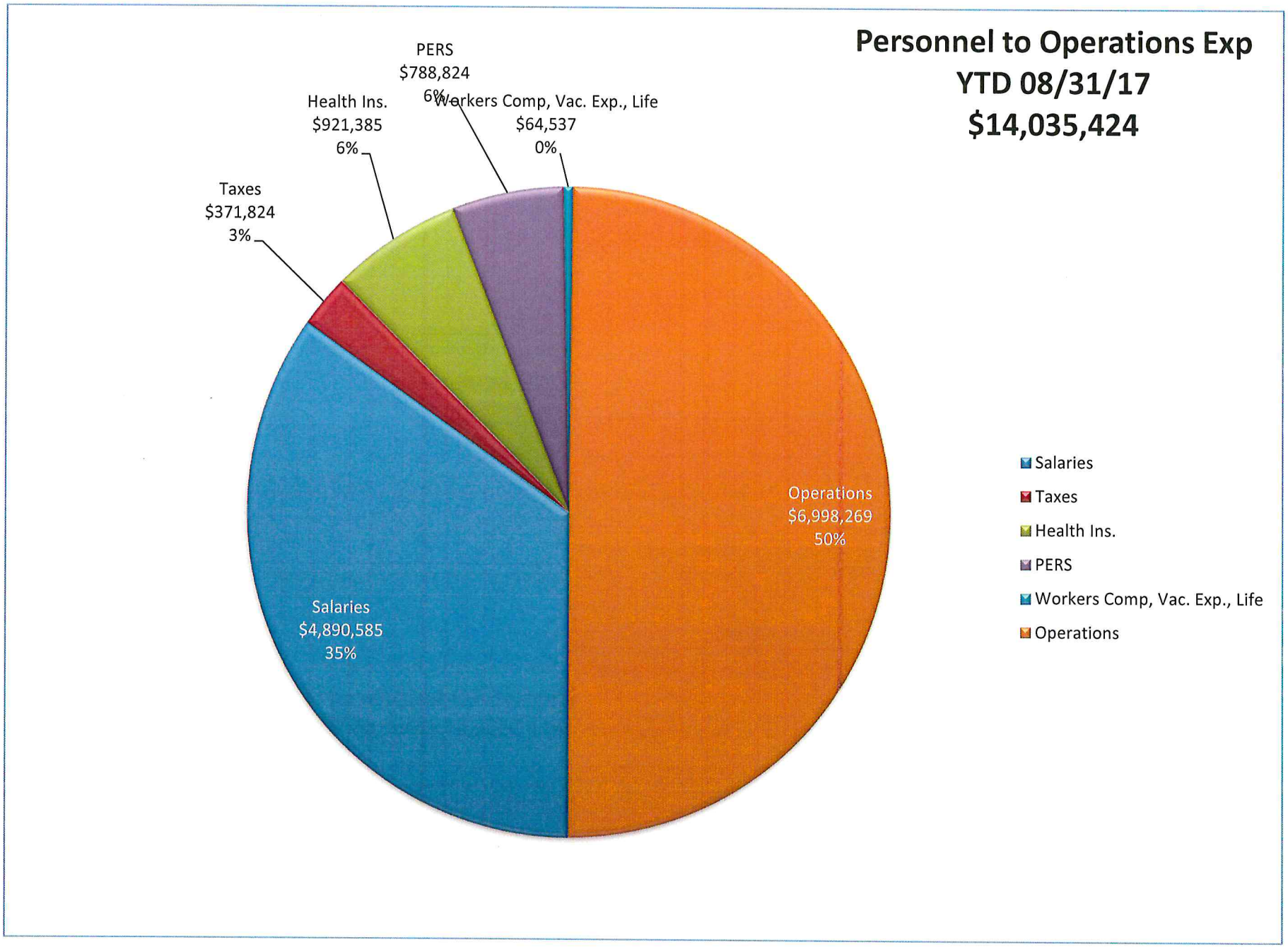
P & L BUDGET vs. ACTUAL



DEPARTMENTAL - BUDGET vs. ACTUAL




Cash Operating Expenses
YTD 08/31/17
$14,035,424
Source of Supply
$1,614,546
11.50%
Plant Expenditures
$197,040
1.40%
GAC Filter Media
Replacement
$584,861
4.17%
Directors
$70,513
0.50%
Information Technology
$435,908
3.11%
Human Resources
$228,006
1.62%
Customer Care
$804,387
5.73%
Water Conservation
$145,588
1.04%
Admin-Services
$1,179,144
8.40%
Admin-District
$914,751
6.52%
Finance
$810,289
5.77%
Operations
$1,977,813
14.09%
Engineering
$974,717
6.94%
Facilities
$4,097,861
29.20%
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 08/31/17
$14,035,424
PERS
$788,824
6%
Health Ins.
$921,385
6%
Workers Comp, Vac. Exp., Life
$64,537
0%
Taxes
$371,824
3%
Operations
$6,998,269
50%
Salaries
$4,890,585
35%
Salaries
Taxes
Health Ins.
PERS
Workers Comp, Vac. Exp., Life
Operations

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

	2016 August	2017 August	Change	% Change
Operating Revenue:				
Wholesale Water	$ 63,768	$ -	$ (63,768)	
Water Sales	761,463	1,060,292	298,829	39.24%
Meter Fees	1,013,613	1,038,378	24,764	2.44%
Water Quality Fees	94,248	101,461	7,213	7.65%
Elevation Fees	40,748	45,787	5,039	12.37%
Other	71,979	44,978	(27,001)	-37.51%
Drought Surcharge	181,724	-	(181,724)	-100.00%
Total Operating Revenue	**$ 2,227,543**	**$ 2,290,896**	**$ 63,353**	**2.84%**
Cash Operating Expenses:				
Directors	$ 14,436	$ 7,548	$ (6,888)	-47.71%
Administration-Services	134,374	113,078	(21,296)	-15.85%
Administration-District	108,505	133,649	25,144	23.17%
Engineering	87,880	107,635	19,755	22.48%
Facilities	551,818	441,881	(109,937)	-19.92%
Operations	214,945	280,903	65,958	30.69%
Finance	97,048	91,740	(5,308)	-5.47%
Water Conservation	14,981	17,253	2,272	15.16%
Human Resources	30,148	42,960	12,812	42.50%
Information Technology	42,518	47,185	4,667	10.98%
Customer Care	85,449	96,851	11,402	13.34%
Source of Supply-Purchased Water	715	322,432	321,717	44995.38%
Plant Expenditures	43,438	(4,178)	(47,616)	-109.62%
GAC Filter Media Replacement	-	63,036	63,036	
Total Cash Operating Expenses	**$ 1,426,255**	**$ 1,761,973**	**$ 335,719**	**23.54%**
Non-Cash Operating Expenses:				
Depreciation	$ 458,639	$ 455,154	$ (3,485)	-0.76%
OPEB Accrual Expense	195,860	182,900	(12,961)	-6.62%
Bad Debts	181	-	(181)	-100.00%
Service Costs Construction	(2,885)	9,564	12,449	-431.52%
Capitalized Construction	-	(32,446)	(32,446)	
Total Non-Cash Operating Expenses	**$ 651,795**	**$ 615,172**	**$ (36,623)**	**-5.62%**
Net Operating Profit/(Loss)	**$ 149,494**	**$ (86,249)**	**$ (235,743)**	**-157.69%**
Non-Operating Revenues:				
Assessments (Debt Service)	$ 440,417	$ 427,833	$ (12,583)	-2.86%
Assessments (1%)	142,917	138,833	(4,083)	-2.86%
DWR Fixed Charge Recovery	56,357	-	(56,357)	-100.00%
Interest	(5,523)	13,007	18,530	-335.50%
CIF - Infrastructure	-	35,977	35,977	
CIF - Water Supply	-	192,074	192,074	
Grants - State and Federal	-	-	-	
Other	324	-	(324)	
Total Non-Operating Revenues	**$ 634,491**	**$ 807,725**	**$ 173,234**	27.30%
Non-Operating Expenses:				
Interest on Long-Term Debt	$ 185,426	$ 180,607	$ (4,818)	-2.60%
Amortization of SWP	196,900	216,739	19,839	10.08%
Change in Investments in PRWA	-	-	-	
Water Conservation Programs	-	10,718	10,718	#DIV/0!
Total Non-Operating Expenses	**$ 382,326**	**$ 408,064**	**$ 25,739**	6.73%
Net Earnings	**$ 401,659**	**$ 313,412**	**$ (88,247)**	**-21.97%**

Consumption Comparison

	2016	2017
Units Billed	724,986	845,304
Active	26,600	26,611
Vacant	805	774
Rev/unit	$ 3.07	$ 2.71
Rev/con	$ 74.20	$ 84.40
Unit/con	27.26	31.77

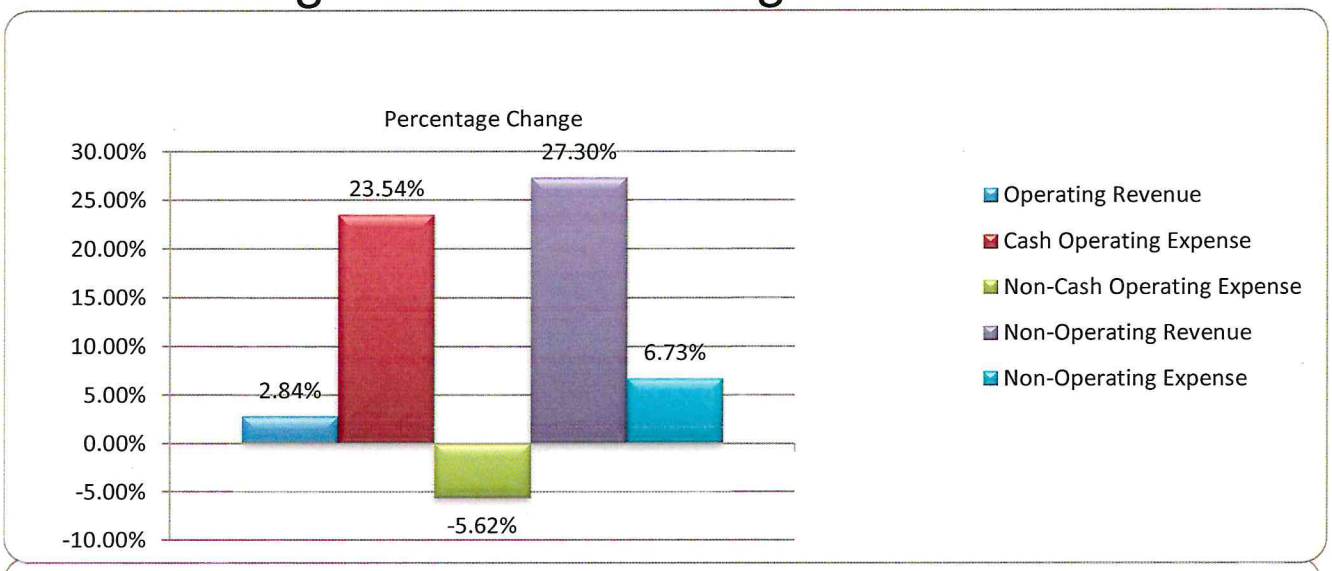
Palmdale Water District
Profit and Loss Statement
Year-To-Year Comparison-2 Years - August

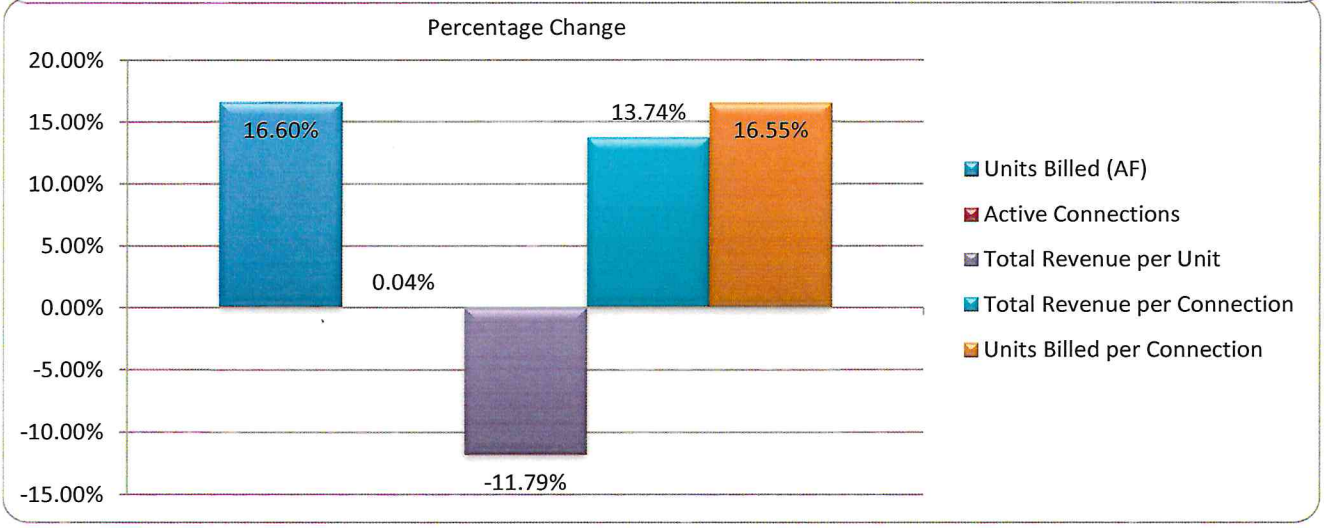
	2015 August	2017 August	Change	% Change
Operating Revenue:				
Wholesale Water	$ 21,128	$ -	$ (21,128)	
Water Sales	619,013	1,060,292	441,280	71.29%
Meter Fees	976,353	1,038,378	62,025	6.35%
Water Quality Fees	93,036	101,461	8,425	9.06%
Elevation Fees	39,496	45,787	6,291	15.93%
Other	124,070	44,978	(79,092)	-63.75%
Drought Surcharge	137,862	-	(137,862)	
Total Operating Revenue	**$ 2,010,957**	**$ 2,290,896**	**$ 279,939**	**13.92%**
Cash Operating Expenses:				
Directors	$ 15,246	$ 7,548	$ (7,697)	-50.49%
Administration-Services	200,220	113,078	46,508	23.23%
Administration-District	-	133,649		
Engineering	80,413	107,635	27,222	33.85%
Facilities	433,261	441,881	8,620	1.99%
Operations	233,164	280,903	47,739	20.47%
Finance	79,119	91,740	12,621	15.95%
Water Conservation	45,552	17,253	(28,299)	-62.12%
Human Resources	41,470	42,960	1,491	3.59%
Information Technology	42,054	47,185	5,131	12.20%
Customer Care	101,267	96,851	(4,416)	-4.36%
Source of Supply-Purchased Water	15,510	322,432	306,922	1978.87%
Plant Expenditures	66,164	(4,178)	(70,342)	-106.32%
GAC Filter Media Replacement	-	63,036	63,036	
Total Cash Operating Expenses	**$ 1,353,437**	**$ 1,761,973**	**$ 408,536**	**30.19%**
Non-Cash Operating Expenses:				
Depreciation	$ 2,059,116	$ 455,154	$ (1,603,962)	-77.90%
OPEB Accrual Expense	183,580	182,900	(681)	-0.37%
Bad Debts	93	-	(93)	
Service Costs Construction	46,311	9,564	(36,746)	-79.35%
Capitalized Construction	(89,641)	(32,446)	57,195	-63.80%
Total Non-Cash Operating Expenses	**$ 2,199,459**	**$ 615,172**	**$ (1,584,287)**	**-72.03%**
Net Operating Profit/(Loss)	**$ (1,541,940)**	**$ (86,249)**	**$ 1,455,690**	**-94.41%**
Non-Operating Revenues:				
Assessments (Debt Service)	$ 443,333	$ 427,833	$ (15,500)	-3.50%
Assessments (1%)	140,000	138,833	(1,167)	-0.83%
DWR Fixed Charge Recovery	-	-	-	#DIV/0!
Interest	5,111	13,007	7,896	154.48%
CIF - Infrastructure	215,189	35,977	(179,212)	
CIF - Water Supply	-	192,074		
Grants - State and Federal	-	-	-	
Other	(28)	-	28	
Total Non-Operating Revenues	**$ 803,606**	**$ 807,725**	**$ (187,955)**	-23.39%
Non-Operating Expenses:				
Interest on Long-Term Debt	$ 189,198	$ 180,607	$ (8,591)	-4.54%
Amortization of SWP	172,877	216,739	43,862	25.37%
Change in Investments in PRWA	89	-	(89)	-100.00%
Water Conservation Programs	44,696	10,718	(33,978)	-76.02%
Total Non-Operating Expenses	**$ 406,860**	**$ 408,064**	**$ 1,204**	0.30%
Net Earnings	**$ (1,145,194)**	**$ 313,412**	**$ 1,266,531**	**-110.60%**

Consumption Comparison

	2015	2017
Units Billed	666,193	845,304
Active	26,527	26,611
Vacant	860	774
Rev/unit	$ 3.02	$ 2.71
Rev/con	$ 65.93	$ 84.40
Unit/con	25.11	31.77

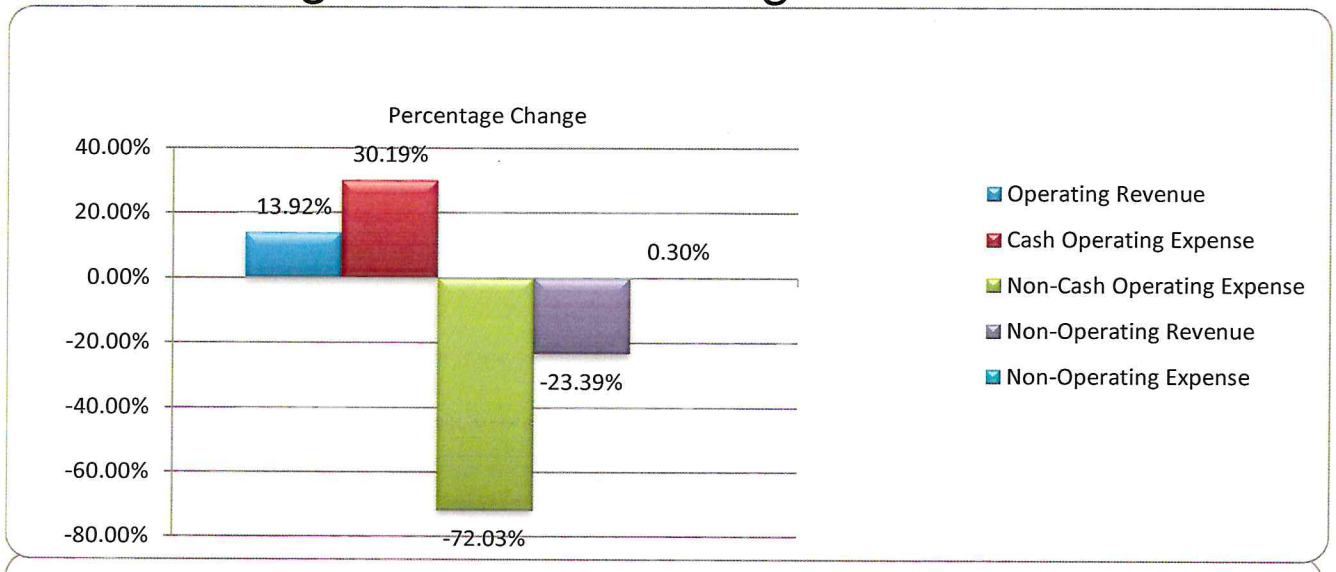
YEAR-TO-YEAR COMPARISON
August 2016 -To - August 2017

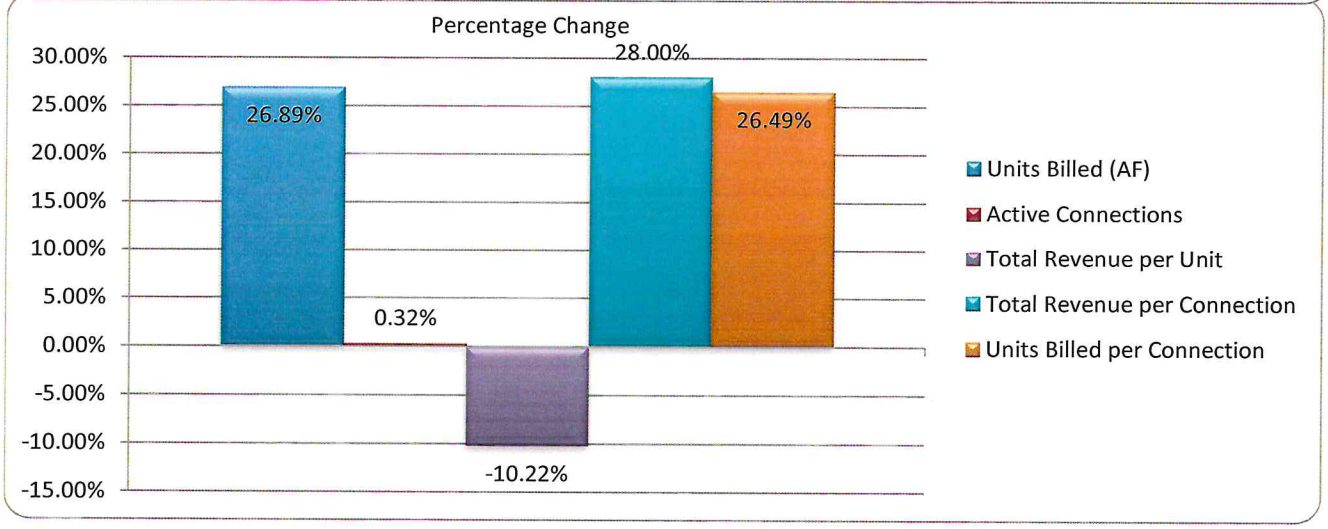




	2016	2017	Change	
Units Billed (AF)	1,664	1,941	276	16.60%
Active Connections	26,600	26,611	11	0.04%
Non-Active	805	774	-31	-3.85%
Total Revenue per Unit	$3.07	$2.71	-$0.36	-11.79%
Total Revenue per Connection	$74.20	$84.40	$10.19	13.74%
Units Billed per Connection	27.26	31.77	4.51	16.55%

YEAR-TO-YEAR COMPARISON
August 2015 -To - August 2017





	2015	2017	Change	
Units Billed (AF)	1,529	1,941	411	26.89%
Active Connections	26,527	26,611	84	0.32%
Non-Active	860	774	-86	-10.00%
Total Revenue per Unit	$3.02	$2.71	-$0.31	-10.22%
Total Revenue per Connection	$65.93	$84.40	$18.46	28.00%
Units Billed per Connection	25.11	31.77	6.65	26.49%

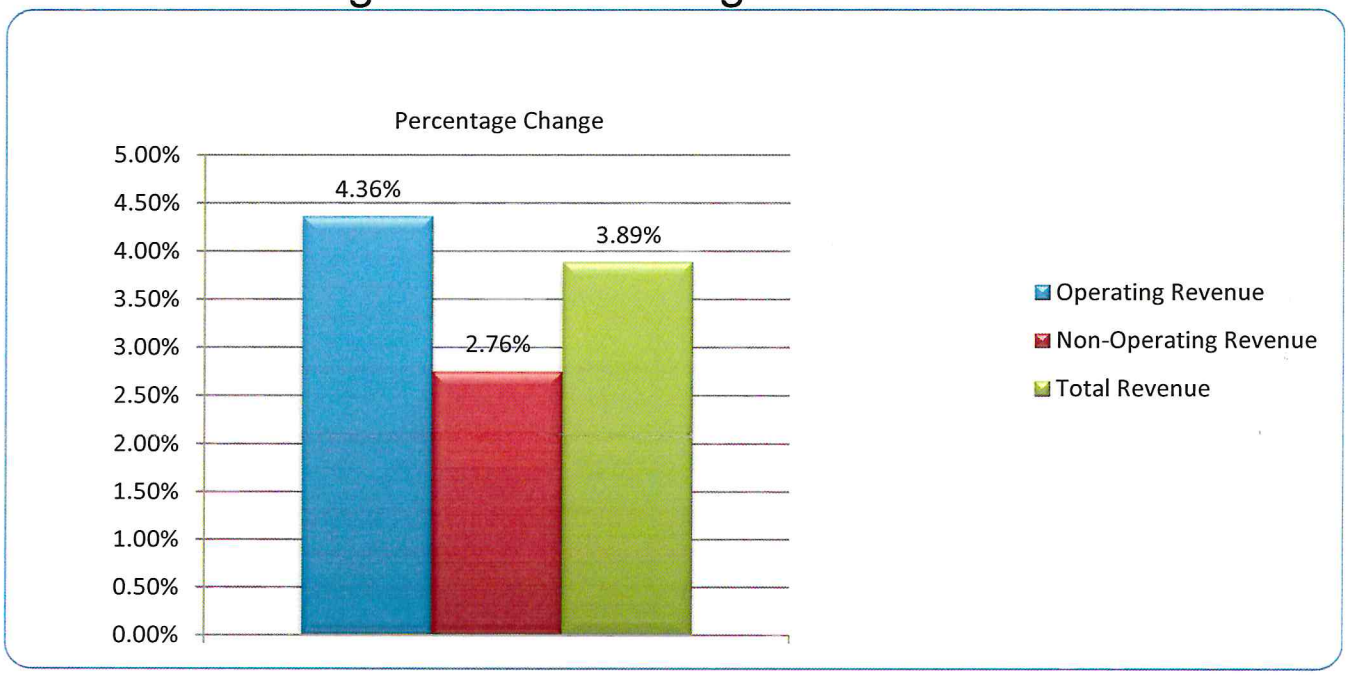
Palmdale Water District
Revenue Analysis
For the Eight Months Ending 8/31/2017

	2017 Thru July	August	Year-to-Date	Adjusted Budget	% of Budget	2016 to 2017 Comparison August	Year-to-Date	% Change
Operating Revenue:								
Wholesale Water	$ 94,135	$ -	$ 94,135	$ 160,000	58.83%	$ (63,768)	$ (27,741)	-22.76%
Water Sales	4,068,190	1,060,292	5,128,483	8,002,000	64.09%	298,829	997,832	24.16%
Meter Fees	7,419,257	1,038,378	8,457,635	12,475,500	67.79%	24,764	344,928	4.25%
Water Quality Fees	437,298	101,461	538,759	862,500	62.46%	7,213	(3,327)	-0.61%
Elevation Fees	185,690	45,787	231,477	340,000	68.08%	5,039	14,016	6.45%
Other	450,611	44,978	495,589	960,000	51.62%	(27,001)	(3,802)	-0.76%
Drought Surcharge	66,226	-	66,226	-		(181,724)	(699,363)	-91.35%
Total Water Sales	**$ 12,721,408**	**$ 2,290,896**	**$ 15,012,304**	**$ 22,800,000**	**65.84%**	**$ 63,353**	**$ 622,544**	**4.36%**
Non-Operating Revenues:								
Assessments (Debt Service)	$ 2,898,390	$ 427,833	$ 3,326,223	$ 5,000,000	66.52%	$ (12,583)	$ (234,860)	-6.60%
Assessments (1%)	1,333,366	138,833	1,472,200	1,957,500	75.21%	(4,083)	8,765	0.60%
DWR Fixed Charge Recovery	159,796	-	159,796	200,000	79.90%	(56,357)	(31,400)	
Interest	42,514	13,007	55,521	60,000	92.54%	18,530	(67)	-0.12%
CIF - Infrastructure	158,150	35,977	194,127	73,000	265.93%	35,977	(40,332)	
CIF - Water Supply	614,732	192,074	806,806	177,000	455.82%	192,074	806,806	
Grants - State and Federal	37,500	-	37,500	178,000	21.07%	-	(269,415)	
Other	71,599	-	71,599	60,000	119.33%	(324)	(75,295)	-51.26%
Total Non-Operating Revenues	**$ 5,316,047**	**$ 807,725**	**$ 6,123,773**	**$ 7,705,500**	**79.47%**	**$ 173,234**	**$ 164,201**	**2.76%**
Total Revenue	**$ 18,037,455**	**$ 3,098,621**	**$ 21,136,077**	**$ 30,505,500**	**69.29%**	**$ 236,587**	**$ 786,745**	**3.89%**

	2016 Thru July	August	Year-to-Date	Adjusted Budget	% of Budget
Operating Revenue:					
Wholesale Water	$ 58,108	$ 63,768	$ 121,876	$ 160,000	76.17%
Water Sales	3,369,187	761,463	4,130,650	7,242,000	57.04%
Meter Fees	7,099,093	1,013,613	8,112,707	12,079,000	67.16%
Water Quality Fees	447,838	94,248	542,086	934,500	58.01%
Elevation Fees	176,713	40,748	217,461	400,000	54.37%
Other	427,412	71,979	499,391	860,000	58.07%
Drought Surcharge	583,865	181,724	765,590	-	
Total Water Sales	**$ 12,104,109**	**$ 2,163,775**	**$ 14,267,885**	**$ 21,515,500**	**66.31%**
Non-Operating Revenues:					
Assessments (Debt Service)	$ 3,120,667	$ 440,417	$ 3,561,083	$ 4,670,000	76.25%
Assessments (1%)	1,320,518	142,917	1,463,434	2,025,000	72.27%
DWR Fixed Charge Recovery	134,839	56,357	191,196	200,000	95.60%
Interest	61,112	(5,523)	55,589	35,000	158.82%
CIF - Infrastructure	234,459	-	234,459	50,000	468.92%
CIF - Water Supply	-	-	-	-	
Grants - State and Federal	306,915	-	306,915	485,000	63.28%
Other	146,571	324	146,895	120,000	122.41%
Total Non-Operating Revenues	**$ 5,325,080**	**$ 634,491**	**$ 5,959,571**	**$ 7,585,000**	**78.57%**
Total Revenue	**$ 17,429,189**	**$ 2,798,266**	**$ 20,227,456**	**$ 29,100,500**	**69.51%**

REVENUE COMPARISON YEAR-TO-DATE

August 2016-To- August 2017



Palmdale Water District
Operating Expense Analysis
For the Eight Months Ending 8/31/2017

	2017 Thru July	2017 August	2017 Year-to-Date	Adjusted Budget	% of Budget	2016 to 2017 Comparison August	2016 to 2017 Comparison Year-to-Date	2016 to 2017 Comparison % Change
Cash Operating Expenses:								
Directors	$ 62,965	$ 7,548	$ 70,513	$ 115,500	61.05%	$ (6,888)	$ (33,250)	-32.04%
Administration-Services	1,066,066	113,078	1,179,144	1,943,000	60.69%	(21,296)	95,169	8.78%
Administration-District	781,102	133,649	914,751	1,509,500	60.60%	25,144	(1,576)	-0.17%
Engineering	867,082	107,635	974,717	1,451,500	67.15%	19,755	169,553	21.06%
Facilities	3,655,980	441,881	4,097,861	6,626,000	61.85%	(109,937)	(354,476)	-7.96%
Operations	1,696,909	280,903	1,977,813	2,546,250	77.68%	65,958	186,738	10.43%
Finance	718,549	91,740	810,289	1,246,500	65.01%	(5,308)	(9,160)	-1.12%
Water Conservation	128,336	17,253	145,588	228,000	63.85%	2,272	(9,060)	-5.86%
Human Resources	185,046	42,960	228,006	297,100	76.74%	12,812	(29,400)	-11.42%
Information Technology	388,722	47,185	435,908	804,750	54.17%	4,667	(45,501)	-9.45%
Customer Care	707,537	96,851	804,387	1,278,000	62.94%	11,402	(114,968)	-12.51%
Source of Supply-Purchased Water	1,292,114	322,432	1,614,546	2,190,000	73.72%	321,717	418,592	35.00%
Plant Expenditures	201,218	(4,178)	197,040	574,292	34.31%	(47,616)	(126,564)	-39.11%
GAC Filter Media Replacement	521,826	63,036	584,861	862,500	67.81%	63,036	63,797	12.24%
Total Cash Operating Expenses	**$ 12,273,451**	**$ 1,761,973**	**$ 14,035,424**	**$ 21,672,892**	**64.76%**	**$ 335,719**	**$ 209,896**	**1.50%**
Non-Cash Operating Expenses:								
Depreciation	$ 3,812,655	$ 455,154	$ 4,267,810	$ 6,000,000	71.13%	$ (3,485)	$ 484,520	12.81%
OPEB Accrual Expense	1,280,297	182,900	1,463,196	2,350,000	62.26%	(12,961)	(103,685)	-6.62%
Bad Debts	49,474	-	49,474	50,000	98.95%	(181)	(20,055)	-28.84%
Service Costs Construction	78,473	9,564	88,037	125,000	70.43%	12,449	1,355	1.56%
Capitalized Construction	(349,738)	(32,446)	(382,184)	(750,000)	50.96%	(32,446)	(4,124)	1.09%
Total Non-Cash Operating Expenses	**$ 4,871,160**	**$ 615,172**	**$ 5,486,333**	**$ 7,775,000**	**70.56%**	**$ (36,623)**	**$ 358,012**	**6.53%**
Non-Operating Expenses:								
Interest on Long-Term Debt	$ 1,268,754	$ 180,607	$ 1,449,362	$ 2,228,000	65.05%	$ (4,818)	$ (37,303)	-2.51%
Amortization of SWP	1,517,151	216,739	1,733,890	2,238,000	77.47%	19,839	158,710	10.08%
Change in Investments in PRWA	106,162	-	106,162	100,000	106.16%	-	846	0.80%
Water Conservation Programs	47,465	10,718	58,183	135,500	42.94%	10,718	37,350	179.28%
Total Non-Operating Expenses	**$ 2,939,533**	**$ 408,064**	**$ 3,347,597**	**$ 4,701,500**	**71.20%**	**$ 25,739**	**$ 159,604**	**5.01%**
Total Expenses	**$ 20,084,145**	**$ 2,785,210**	**$ 22,869,354**	**$ 34,149,392**	**66.97%**	**$ 324,834**	**$ 727,512**	**3.29%**

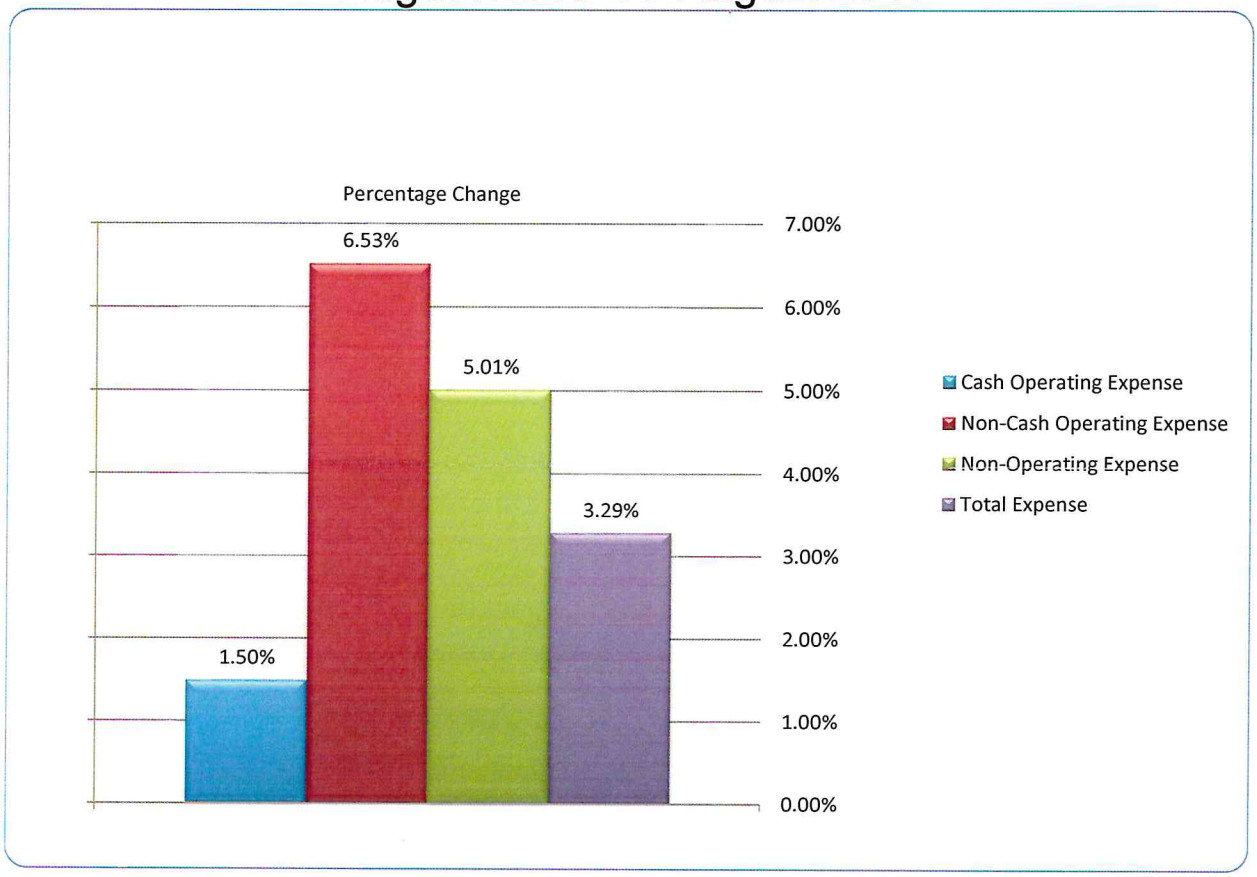
Palmdale Water District
Operating Expense Analysis
For the Eight Months Ending 8/31/2017

2016 to 2017 Comparison

	2016 Thru July	August	Year-to-Date	Adjusted Budget	% of Budget
Cash Operating Expenses:					
Directors	$ 89,328	$ 14,436	$ 103,764	$ 145,750	71.19%
Administration-Services	949,601	134,374	1,083,975	1,588,750	68.23%
Administration-District	807,822	108,505	916,327	1,612,750	56.82%
Engineering	717,284	87,880	805,164	1,279,250	62.94%
Facilities	3,900,519	551,818	4,452,336	6,513,750	68.35%
Operations	1,576,130	214,945	1,791,075	2,449,250	73.13%
Finance	722,400	97,048	819,448	1,168,250	70.14%
Water Conservation	139,667	14,981	154,648	239,250	64.64%
Human Resources	227,258	30,148	257,406	420,350	61.24%
Information Technology	438,891	42,518	481,409	867,750	55.48%
Customer Care	833,906	85,449	919,355	1,386,750	66.30%
Source of Supply-Purchased Water	1,195,239	715	1,195,954	1,725,000	69.33%
Plant Expenditures	280,165	43,438	323,603	-	
GAC Filter Media Replacement	521,064	-	521,064	934,500	55.76%
Total Cash Operating Expenses	**$ 12,399,274**	**$ 1,426,255**	**$ 13,825,528**	**$ 20,331,350**	**68.00%**
Non-Cash Operating Expenses:					
Depreciation	$ 3,324,650	$ 458,639	$ 3,783,289	$ 7,200,000	52.55%
OPEB Accrual Expense	1,371,021	195,860	1,566,881	2,250,000	69.64%
Bad Debts	69,347	181	69,528	50,000	139.06%
Service Costs Construction	89,567	(2,885)	86,682	125,000	69.35%
Capitalized Construction	(378,060)	-	(378,060)	(1,000,000)	37.81%
Total Non-Cash Operating Expenses	**$ 4,476,526**	**$ 651,795**	**$ 5,128,321**	**$ 8,625,000**	**59.46%**
Non-Operating Expenses:					
Interest on Long-Term Debt	$ 1,301,239	$ 185,426	$ 1,486,665	$ 2,228,000	66.73%
Amortization of SWP	1,378,280	196,900	1,575,180	2,238,000	70.38%
Change in Investments in PRWA	105,316	-	105,316	-	
Water Conservation Programs	20,833	-	20,833	126,500	16.47%
Total Non-Operating Expenses	**$ 2,805,668**	**$ 382,326**	**$ 3,187,993**	**$ 4,592,500**	**69.42%**
Total Expenses	**$ 19,681,467**	**$ 2,460,375**	**$ 22,141,843**	**$ 33,548,850**	**66.00%**

EXPENSE COMPARISON YEAR-TO-DATE

August 2016-To-August 2017



Palmdale Water District
2017 Directors Budget
For the Eight Months Ending Thursday, August 31, 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	3,006	5,500		2,494	54.66%
Subtotal (Benefits)	3,006	5,500	-	2,494	54.66%
Total Personnel Expenses	$ 3,006	$ 5,500	$ -	$ 2,494	54.66%
OPERATING EXPENSES:					
1-01-xxxx-007 Director Share - Alvarado, Robert	$ 12,222	$ 22,000		$ 9,778	55.55%
1-01-xxxx-008 Director Share - Mac Laren, Kathy	12,976	22,000		9,024	58.98%
1-01-xxxx-009 Director Share - Estes, Joe	17,007	22,000		4,993	77.30%
1-01-xxxx-010 Director Share - Dino, Vincent	13,302	22,000		8,698	60.46%
1-01-xxxx-011 Director Share - Henriquez, Marco	12,000	22,000		10,000	54.55%
Subtotal Operating Expenses	67,507	110,000	-	10,000	61.37%
Total O & M Expenses	$ 70,513	$ 115,500	$ -	$ 12,494	61.05%

Palmdale Water District
2017 Administration Services Budget
For the Eight Months Ending Thursday, August 31, 2017

	YTD ACTUAL 2017	ORIGINAL BUDGET 2017	ADJUSTMENTS 2017	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-02-4000-000 Salaries*	$ 718,164	$ 1,220,500	$ (16,000)	$ 486,336	59.62%
1-02-4000-100 Overtime	5,749	8,500		2,751	67.63%
Subtotal (Salaries)	$ 723,913	$ 1,229,000	$ (16,000)	$ 489,087	59.68%
Employee Benefits					
1-02-4005-000 Payroll Taxes	$ 53,196	$ 87,000		33,804	61.14%
1-02-4010-000 Health Insurance	100,044	171,000		70,956	58.51%
1-02-4015-000 PERS	77,036	145,000		67,964	53.13%
Subtotal (Benefits)	$ 230,276	$ 403,000	$ -	$ 172,724	57.14%
Total Personnel Expenses	$ 954,189	$ 1,632,000	$ (16,000)	$ 661,811	59.05%
OPERATING EXPENSES:					
1-02-4050-000 Staff Travel	$ 12,034	$ 14,000	$ -	$ 1,966	85.96%
1-02-4050-100 General Manager Travel	4,842	5,000		158	96.84%
1-02-4060-000 Staff Conferences & Seminars	1,363	6,000		4,637	22.72%
1-02-4060-100 General Manager Conferences & Seminars	3,306	4,000		695	82.64%
1-02-4130-000 Bank Charges	89,578	140,000		50,422	63.98%
1-02-4150-000 Accounting Services	21,175	27,500		6,325	77.00%
1-02-4175-000 Permits	11,196	17,500		6,304	63.98%
1-02-4180-000 Postage	10,084	25,000		14,916	40.34%
1-02-4190-100 Public Relations - Publications	20,479	30,000		9,521	68.26%
1-02-4190-700 Public Relations - General*	31,264	20,000	(2,000)	(13,264)	173.69%
1-02-4200-000 Advertising	1,804	4,000		2,196	45.10%
1-02-4205-000 Office Supplies	17,830	18,000		170	99.06%
Subtotal Operating Expenses	$ 224,955	$ 311,000	$ (2,000)	$ 84,045	72.80%
Total Departmental Expenses	$ 1,179,144	$ 1,943,000	$ (18,000)	$ 745,856	61.25%

* Budget adjustments by General Manager per Appendix A

Palmdale Water District
2017 Administration District Wide Budget
For the Eight Months Ending Thursday, August 31, 2017

	YTD ACTUAL 2017	ORIGINAL BUDGET 2017	ADJUSTMENTS 2017	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-02-5070-001 On-Call	$ 48,626	$ 90,000		$ 41,374	54.03%
Subtotal (Salaries)	$ 48,626	$ 90,000	$ -	$ 41,374	54.03%
Employee Benefits					
1-02-5070-002 PERS-Unfunded Liability	$ 301,619	$ 472,000		170,381	63.90%
1-02-5070-003 Workers Compensation	115,056	185,000		69,944	62.19%
1-02-5070-004 Vacation Benefit Expense	(54,723)	35,000		89,723	-156.35%
1-02-5070-005 Life Insurance	4,205	7,500		3,295	56.07%
Subtotal (Benefits)	$ 366,156	$ 699,500	$ -	$ 333,344	52.35%
Total Personnel Expenses	$ 414,782	$ 789,500	$ -	$ 374,718	52.54%
OPERATING EXPENSES:					
1-02-5070-006 Other Operating	$ 24,742	$ 20,000		(4,742)	123.71%
1-02-5070-007 Consultants	46,124	70,000		23,876	65.89%
1-02-5070-008 Insurance	200,462	305,000		104,538	65.73%
1-02-5070-009 Groundwater Adjudication	64,136	50,000		(14,136)	128.27%
1-02-5070-010 Legal Services	61,433	150,000		88,567	40.96%
1-02-5070-011 Memberships/Subscriptions	80,974	125,000		44,026	64.78%
1-02-5070-099 100th Anniversary***	22,098	-	60,000	37,902	36.83%
Subtotal Operating Expenses	$ 499,969	$ 720,000	$ 60,000	$ 280,031	64.10%
Total Departmental Expenses	$ 914,751	$ 1,509,500	$ 60,000	$ 654,749	58.28%

*** Budget adjustments by Board action 07/05/17

Palmdale Water District
2017 Engineering Budget
For the Eight Months Ending Thursday, August 31, 2017

	YTD ACTUAL 2017	ORIGINAL BUDGET 2017	ADJUSTMENTS 2017	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-03-4000-000 Salaries**	$ 676,988	$ 983,500	$ 45,000	$ 351,512	65.82%
1-03-4000-100 Overtime	5,708	6,500		792	87.81%
Subtotal (Salaries)	$ 682,695	$ 990,000	$ 45,000	$ 352,305	68.96%
Employee Benefits					
1-03-4005-000 Payroll Taxes**	51,372	73,000	4,750	26,378	66.07%
1-03-4010-000 Health Insurance**	124,962	164,000	16,000	55,038	69.42%
1-03-4015-000 PERS**	70,558	104,500	3,000	36,942	65.64%
Subtotal (Benefits)	$ 246,892	$ 341,500	$ 23,750	$ 118,358	67.60%
Total Personnel Expenses	$ 929,588	$ 1,331,500	$ 68,750	$ 470,662	66.39%
OPERATING EXPENSES:					
1-03-4050-000 Staff Travel	$ 2,844	$ 2,500		$ (344)	113.76%
1-03-4060-000 Staff Conferences & Seminars	3,895	2,500		(1,395)	155.80%
1-03-4155-000 Contracted Services	7,544	41,500		33,956	18.18%
1-03-4165-000 Memberships/Subscriptions	1,892	2,500		608	75.69%
1-03-4250-000 General Materials & Supplies	960	11,000		10,040	8.72%
1-03-8100-100 Computer Software - Maint. & Support	27,994	60,000		32,006	46.66%
Subtotal Operating Expenses	$ 45,129	$ 120,000	$ -	$ 74,871	37.61%
Total Departmental Expenses	$ 974,717	$ 1,451,500	$ 68,750	$ 545,533	64.12%

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

Palmdale Water District
2017 Facilities Budget
For the Eight Months Ending Thursday, August 31, 2017

		YTD ACTUAL 2017	ORIGINAL BUDGET 2017	ADJUSTMENTS 2017	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-04-4000-000	Salaries**	$ 1,361,737	$ 2,096,000	$ (52,500)	$ 681,763	66.64%
1-04-4000-100	Overtime	78,144	100,000		21,856	78.14%
	Subtotal (Salaries)	$ 1,439,881	$ 2,196,000	$ (52,500)	$ 703,619	67.17%
Employee Benefits						
1-04-4005-000	Payroll Taxes**	111,375	172,000	(4,750)	55,875	66.59%
1-04-4010-000	Health Insurance**	334,695	453,500	(8,500)	110,305	75.21%
1-04-4015-000	PERS**	133,374	258,000	(3,000)	121,626	52.30%
	Subtotal (Benefits)	$ 579,444	$ 883,500	$ (16,250)	$ 287,806	66.81%
	Total Personnel Expenses	$ 2,019,325	$ 3,079,500	$ (68,750)	$ 991,425	67.07%
OPERATING EXPENSES:						
1-04-4050-000	Staff Travel	$ 1,494	$ 3,000		$ 1,506	49.80%
1-04-4060-000	Staff Confrences & Seminars	297	3,000		2,703	9.90%
1-04-4155-000	Contracted Services	460,773	491,500		30,727	93.75%
1-04-4175-000	Permits-Dams	-	25,000		25,000	0.00%
1-04-4215-100	Natural Gas - Wells & Boosters	123,182	225,000		101,818	54.75%
1-04-4215-200	Natural Gas - Buildings	4,181	9,000		4,819	46.46%
1-04-4220-100	Electricity - Wells & Boosters	716,335	1,320,000		603,665	54.27%
1-04-4220-200	Electricity - Buildings	49,766	88,000		38,234	56.55%
1-04-4225-000	Maint. & Repair - Vehicles	15,891	35,000		19,109	45.40%
1-04-4230-100	Maint. & Rep. Office Building	15,897	25,000		9,103	63.59%
1-04-4235-110	Maint. & Rep. Equipment	6,881	6,500		(381)	105.86%
1-04-4235-400	Maint. & Rep. Operations - Wells	40,059	100,000		59,941	40.06%
1-04-4235-405	Maint. & Rep. Operations - Boosters	18,616	80,000		61,384	23.27%
1-04-4235-410	Maint. & Rep. Operations - Shop Bldgs	13,703	10,000		(3,703)	137.03%
1-04-4235-415	Maint. & Rep. Operations - Facilities	13,073	15,000		1,927	87.16%
1-04-4235-420	Maint. & Rep. Operations - Water Lines	207,021	250,000		42,979	82.81%
1-04-4235-425	Maint. & Rep. Operations - Littlerock Dam	1,544	15,000		13,456	10.29%
1-04-4235-430	Maint. & Rep. Operations - Palmdale Dam	4,070	7,500		3,430	54.26%
1-04-4235-435	Maint. & Rep. Operations - Palmdale Canal	3,007	10,000		6,993	30.07%
1-04-4235-440	Maint. & Rep. Operations - Large Meters	23,840	20,000		(3,840)	119.20%
1-04-4235-445	Maint. & Rep. Operations - Telemetry	1,375	5,000		3,625	27.50%
1-04-4235-450	Maint. & Rep. Operations - Hypo Generators	1,247	10,000		8,753	12.47%
1-04-4235-455	Maint. & Rep. Operations - Heavy Equipment	33,286	45,000		11,714	73.97%
1-04-4235-460	Maint. & Rep. Operations - Storage Reservoirs	176	5,000		4,824	3.51%
1-04-4235-470	Maint. & Rep. Operations - Meters Exchanges	70,144	250,000		179,856	28.06%
1-04-4270-300	Telecommunication - Other	3,626	4,000		374	90.65%
1-04-4300-100	Testing - Regulatory Compliance	1,187	20,000		18,813	5.94%
1-04-4300-200	Testing - Large Meters	7,377	12,500		5,123	59.02%
1-04-4300-300	Testing - Edison Testing	-	30,000		30,000	0.00%
1-04-5070-009	Groundwater Adjudication-Pumping Assessment	19,552	50,000		30,448	39.10%
1-04-6000-000	Waste Disposal	9,774	20,000		10,226	48.87%
1-04-6100-100	Fuel and Lube - Vehicle	52,453	105,000		52,547	49.95%
1-04-6100-200	Fuel and Lube - Machinery	14,859	40,000		25,141	37.15%
1-04-6200-000	Uniforms	13,998	28,000		14,002	49.99%
1-04-6300-100	Supplies - General	38,902	47,500		8,598	81.90%
1-04-6300-200	Supplies - Hypo Generators	3,077	7,500		4,423	41.03%
1-04-6300-300	Supplies - Electrical	230	3,000		2,770	7.66%
1-04-6300-400	Supplies - Telemetry	4,671	5,000		329	93.41%
1-04-6300-800	Supplies - Construction Materials	23,301	40,000		16,699	58.25%
1-04-6400-000	Tools	19,186	25,000		5,814	76.74%
1-04-7000-100	Leases -Equipment	18,660	15,000		(3,660)	124.40%
1-04-7000-100	Leases -Vehicles	21,824.93	38,000		16,175	57.43%
	Subtotal Operating Expenses	$ 2,078,536	$ 3,544,000	$ -	$ 1,465,464	58.65%
	Total Departmental Expenses	$ 4,097,861	$ 6,623,500	$ (68,750)	$ 2,456,889	62.52%

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

Palmdale Water District
2017 Operation Budget
For the Eight Months Ending Thursday, August 31, 2017

	YTD ACTUAL 2017	ORIGINAL BUDGET 2017	ADJUSTMENTS 2017	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-05-4000-000 Salaries	$ 638,634	$ 920,000		$ 281,366	69.42%
1-05-4000-100 Overtime	50,776	56,000		5,224	90.67%
Subtotal (Salaries)	$ 689,410	$ 976,000	$ -	$ 286,590	70.64%
Employee Benefits					
1-05-4005-000 Payroll Taxes	53,043	67,000		13,957	79.17%
1-05-4010-000 Health Insurance	114,688	144,250		29,562	79.51%
1-05-4015-000 PERS	67,099	111,000		43,901	60.45%
Subtotal (Benefits)	$ 234,831	$ 322,250	$ -	$ 87,419	72.87%
Total Personnel Expenses	$ 924,241	$ 1,298,250	$ -	$ 374,009	71.19%
OPERATING EXPENSES:					
1-05-4050-000 Staff Travel	$ 1,615	$ 2,500		$ 885	64.60%
1-05-4060-000 Staff Conferences & Seminars	1,855	2,500		645	74.20%
1-05-4155-000 Contracted Services	69,135	88,000		18,865	78.56%
1-05-4175-000 Permits	60,629	40,000		(20,629)	151.57%
1-05-4215-200 Natural Gas - WTP	879	3,000		2,121	29.29%
1-05-4220-200 Electricity - WTP	202,270	125,000		(77,270)	161.82%
1-05-4230-110 Maint. & Rep. - Office Equipment	-	500		500	0.00%
1-05-4235-110 Maint. & Rep. Operations - Equipment	10,247	20,000		9,753	51.23%
1-05-4235-410 Maint. & Rep. Operations - Shop Bldgs	-	6,000		6,000	0.00%
1-05-4235-415 Maint. & Rep. Operations - Facilities*	73,316	65,000	17,000	8,684	89.41%
1-05-4235-450 Maint. & Rep. Operations - Hypo Generator*	13,942	65,000	(17,000)	34,058	29.05%
1-05-4235-500 Maint. & Rep. Operations - Wind Turbine	575	30,000		29,425	1.92%
1-05-4236-000 Palmdale Lake Management	12,463	40,000		27,537	31.16%
1-05-6000-000 Waste Disposal	2,511	20,000		17,489	12.55%
1-05-6200-000 Uniforms	8,749	16,000		7,251	54.68%
1-05-6300-100 Supplies - General	9,329	15,000		5,671	62.19%
1-05-6300-600 Supplies - Lab	44,663	50,000		5,337	89.33%
1-05-6300-700 Outside Lab Work	38,725	60,000		21,275	64.54%
1-05-6400-000 Tools	4,227	6,500		2,273	65.04%
1-05-6500-000 Chemicals	480,095	560,000		79,905	85.73%
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	$ 1,053,572	$ 1,248,000	$ -	$ 194,428	84.42%
Total Departmental Expenses	$ 1,977,813	$ 2,546,250	$ -	$ 568,437	77.68%

* Budget adjustments by General Manager per Appendix A

Palmdale Water District
2017 Finance Budget
For the Eight Months Ending Thursday, August 31, 2017

	YTD ACTUAL 2017	ORIGINAL BUDGET 2017	ADJUSTMENTS 2017	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-06-4000-000 Salaries	$ 449,040	$ 683,500		$ 234,460	65.70%
1-06-4000-100 Overtime	1,267	4,000		2,733	31.68%
Subtotal (Salaries)	$ 450,308	$ 687,500	$ -	$ 237,192	65.50%
Employee Benefits					
1-06-4005-000 Payroll Taxes	33,680	53,000		19,320	63.55%
1-06-4010-000 Health Insurance	61,513	88,500		26,987	69.51%
1-06-4015-000 PERS	49,540	87,000		37,460	56.94%
Subtotal (Benefits)	$ 144,734	$ 228,500	$ -	$ 83,766	63.34%
Total Personnel Expenses	$ 595,041	$ 916,000	$ -	$ 320,959	64.96%
OPERATING EXPENSES:					
1-06-4155-000 Contracted Services	$ 5,850	$ 6,000		$ 150	97.50%
1-06-4155-100 Contracted Services - Infosend	174,215	280,000		105,785	62.22%
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	934	4,000		3,066	23.36%
1-06-4270-100 Telecommunication - Office	19,115	18,000		(1,115)	106.20%
1-06-4270-200 Telecommunication - Cellular Stipend	13,045	15,500		2,455	84.16%
1-06-7000-100 Leases - Equipment	1,868	3,000		1,132	62.27%
Subtotal Operating Expenses	$ 215,248	$ 330,500	$ -	$ 115,252	65.13%
Total Departmental Expenses	$ 810,289	$ 1,246,500	$ -	$ 436,211	65.01%

Palmdale Water District
2017 Water Conservation Budget
For the Eight Months Ending Thursday, August 31, 2017

	YTD ACTUAL 2017	ORIGINAL BUDGET 2017	ADJUSTMENTS 2017	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-07-4000-000 Salaries	$ 94,197	$ 144,000		$ 49,803	65.41%
1-07-4000-100 Overtime	540	1,000		460	54.02%
Subtotal (Salaries)	$ 94,738	$ 145,000		$ 50,262	65.34%
Employee Benefits					
1-07-4005-000 Payroll Taxes	7,718	11,000		3,282	70.17%
1-07-4010-000 Health Insurance	24,293	36,500		12,207	66.56%
1-07-4015-000 PERS	11,088	18,500		7,412	59.94%
Subtotal (Benefits)	$ 43,099	$ 66,000	$ -	$ 22,901	65.30%
Total Personnel Expenses	$ 137,837	$ 211,000	$ -	$ 72,704	65.33%
OPERATING EXPENSES:					
1-07-4050-000 Staff Travel	$ 278	$ 1,000		$ 722	
1-07-4060-000 Staff Confrences & Seminar	75	1,500		1,425	
1-07-4190-300 Public Relations - Landscape Workshop/Training	124	1,000		876	12.43%
1-07-4190-400 Public Relations - Contests	-	1,000		1,000	0.00%
1-07-4190-500 Public Relations - Education Programs*	6,174	2,500	4,000	326	246.95%
1-07-4190-900 Public Relations - Other*	546	5,000	(2,000)	2,454	10.92%
1-07-6300-100 Supplies - Misc.	555	5,000		4,445	11.10%
Subtotal Operating Expenses	$ 7,752	$ 17,000	$ 2,000	$ 11,248	45.60%
Total Departmental Expenses	$ 145,588	$ 228,000	$ 2,000	$ 83,952	63.85%

* Budget adjustments by General Manager per Appendix A

Palmdale Water District
2017 Human Resources Budget
For the Eight Months Ending Thursday, August 31, 2017

		YTD ACTUAL 2017	ORIGINAL BUDGET 2017	ADJUSTMENTS 2017	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-08-4000-000	Salaries	$ 81,926	$ 122,000		$ 40,074	67.15%
1-08-4000-200	Salaries - Intern Program*	5,996	-	16,000	10,004	37.48%
	Subtotal (Salaries)	$ 87,922	$ 122,000	$ 16,000	$ 50,078	72.07%
Employee Benefits						
1-08-4005-000	Payroll Taxes	6,766	9,500		2,734	71.22%
1-08-4010-000	Health Insurance	14,480	19,500		5,020	74.26%
1-08-4015-000	PERS	5,056	8,000		2,944	63.20%
	Subtotal (Benefits)	$ 26,302	$ 37,000	$ -	$ 10,698	71.09%
	Total Personnel Expenses	$ 114,224	$ 159,000	$ 16,000	$ 60,776	65.27%
OPERATING EXPENSES:						
1-08-4050-000	Staff Travel	$ 68	$ 1,500		$ 1,432	4.54%
1-08-4060-000	Staff Conferences & Seminars	749	1,500		751	49.93%
1-08-4070-000	Employee Expense	32,953	50,000		17,047	65.91%
1-08-4090-000	Temporary Staffing	16,746	-		(16,746)	
1-08-4095-000	Employee Recruitment	3,377	3,000		(377)	112.56%
1-08-4100-000	Employee Retention	423	5,000		4,577	8.46%
1-08-4105-000	Employee Relations	2,704	3,500		796	77.24%
1-08-4120-100	Training-Safety	18,641	35,000		16,359	53.26%
1-08-4120-200	Training-Speciality	11,795	15,000		3,205	78.63%
1-08-4121-000	Safety Program	40	1,000		960	4.00%
1-08-4165-000	Membership/Subscriptions	1,202	1,600		398	75.13%
1-08-4165-100	HR/Safety Publications	-	1,000		1,000	0.00%
1-08-6300-500	Supplies - Safety	25,084	20,000		(5,084)	125.42%
	Subtotal Operating Expenses	$ 113,782	$ 138,100	$ -	$ 24,318	82.39%
	Total Departmental Expenses	$ 228,006	$ 297,100	$ 16,000	$ 85,094	72.82%

* Budget adjustments by General Manager per Appendix A

Palmdale Water District
2017 Information Technology Budget
For the Eight Months Ending Thursday, August 31, 2017

		YTD ACTUAL 2017	ORIGINAL BUDGET 2017	ADJUSTMENTS 2017	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:						
1-09-4000-000	Salaries	$ 118,124	$ 176,000		$ 57,876	67.12%
1-09-4000-100	Overtime	781	2,500		1,719	31.24%
	Subtotal (Salaries)	$ 118,905	$ 178,500		$ 59,595	66.61%
Employee Benefits						
1-09-4005-000	Payroll Taxes	9,040	18,250		9,210	49.54%
1-09-4010-000	Health Insurance	18,962	38,500		19,538	49.25%
1-09-4015-000	PERS	12,161	22,750		10,589	53.45%
	Subtotal (Benefits)	$ 40,163	$ 79,500	$ -	$ 39,337	50.52%
	Total Personnel Expenses	$ 159,069	$ 258,000	$ -	$ 97,212	61.65%
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*	55,219	101,500	(15,000)	31,281	63.84%
1-09-4165-000	Memberships/Subscriptions	459	2,000		1,541	22.95%
1-09-4270-000	Telecommunications	58,076	87,250		29,174	66.56%
1-09-8000-100	Computer Equipment - Computers	19,371	45,000		25,629	43.05%
1-09-8000-200	Computer Equipment - Laptops	11,594	45,000		33,406	25.76%
1-09-8000-300	Computer Equipment - Monitors	859	2,000		1,141	42.93%
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	17,006	40,000		22,994	42.52%
1-09-8100-100	Computer Software - Maint. and Support*	28,240	60,000	15,000	46,760	37.65%
1-09-8100-140	Computer Software - Starnik	63,274	72,000		8,726	87.88%
1-09-8100-150	Computer Software - Dynamics GP Support	11,275	60,000		48,725	18.79%
1-09-8100-200	Computer Software - Software and Upgrades	3,424	15,000		11,576	22.83%
	Subtotal Operating Expenses	$ 276,839	$ 546,750	$ -	$ 269,911	50.63%
	Total Departmental Expenses	$ 435,908	$ 804,750	$ -	$ 367,123	54.17%

* Budget adjustments by General Manager per Appendix A

Palmdale Water District
2017 Customer Care Budget
For the Eight Months Ending Thursday, August 31, 2017

	YTD ACTUAL 2017	ORIGINAL BUDGET 2017	ADJUSTMENTS 2017	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-10-4000-000 Salaries	$ 550,384	$ 886,000		$ 335,616	62.12%
1-10-4000-100 Overtime	3,804	10,000		6,196	38.04%
Subtotal (Salaries)	$ 554,188	$ 896,000	$ -	$ 341,812	61.85%
Employee Benefits					
1-10-4005-000 Payroll Taxes	42,627	65,500		22,873	65.08%
1-10-4010-000 Health Insurance	127,748	166,000		38,252	76.96%
1-10-4015-000 PERS	61,292	113,500		52,208	54.00%
Subtotal (Benefits)	$ 231,667	$ 345,000	$ -	$ 113,333	67.15%
Total Personnel Expenses	$ 785,854	$ 1,241,000	$ -	$ 455,146	63.32%
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	13,036	22,000		8,964	59.26%
1-10-4230-110 Maintenance & Repair-Office Equipment	-	500		500	0.00%
1-10-4250-000 General Material & Supplies	5,496	7,500		2,004	73.29%
1-10-4260-000 Business Forms	-	4,000		4,000	0.00%
Subtotal Operating Expenses	$ 18,533	$ 37,000	$ -	$ 18,467	50.09%
Total Departmental Expenses	$ 804,387	$ 1,278,000	$ -	$ 473,613	62.94%

AGENDA ITEM NO. 4.4

Palmdale Water District
2017 Capital Projects - Contractual Commitments and Needs

Updated: 10/18/2017

New and Replacement Capital Projects

Budget Year	Work Order	Project Title	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	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	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)	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	Bob O Const.	144,443	10/12/2016	132,826	11,617				**40,472**	**37,251**		**48,461**	**6,641**						132,826
2017	15-615	Well No. 15 Rehabilitation - Water Quality	Layne	114,826	10/26/2016	114,826	-			**114,826**											114,826
2017	16-609	Board Room Video Upgrades	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	Roadrunner Pump	16,196	11/01/2016	13,834	2,362	**10,531**	**3,303**												3,303
2017	16-610	Well No. 18 Rehabilitation	Roadrunner Pump	17,418	11/02/2016	14,687	-		**12,342**		**2,344**										14,687
2017	17-364	75 hp - Underground Booster Station	Roadrunner Pump	5,665	01/25/2017	5,665	-			**5,665**											5,665
2017	15-612	El Camino Watermain Replacement - Paving	ANM	36,700	01/31/2017	36,700	-			**36,700**											36,700
2017	16-612	Well No. 8A Rehabilitation - Emergency	Best Drilling & Pump, Inc.	141,180	01/23/2017	139,535	1,645			**14,820**	**44,265**	**74,452**	**1,389**	**4,608**							139,535
2017	17-269	Washwater Return Pump Replacement	Rockwell/Electric Motors	20,802	02/15/2017	15,599	5,203				**15,599**										15,599
2017	17-269	Washwater Return Pump Replacement	Surface Pumps	20,140		20,139	1					**20,139**									20,139
2017	17-286	3600' Back-up Booster Pump	Roadrunner Pump			1,871	(1,871)			**1,871**											1,871
2017	17-260	Wind Turbine Interconnection Repairs	Hot-Line	13,107	02/01/2017	12,591	516			**43,148**	**16,095**	**8,601**	**13,720**	**(68,973)**							12,591
2017	17-605	Wind Turbine Generator Rebuild/Repairs (Reclassed from 17-260)	Worldwind Services, Inc.	68,973	02/01/2017	68,973	-							**68,973**							68,973
2017	17-601	Well 10 Emergency Rehabilitation	Roadrunner Pump	39,469	03/23/2017	27,625	11,844									**27,625**	*11,844*				39,469
2017	16-411	Clearwell 2950' Discharge Piping and Valve	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	Best Drilling & Pump, Inc.	114,295		63,740	50,555									**63,740**	*63,440*				127,180
2017	17-603	WTP Control Room Upgrades	Kuhnhofer	30,458	03/27/2017	19,708	10,750						**6,898**	**12,810**							19,708
2017	12-400	PRGRRP - Construction of Monitoring Wells / Test Basin	Environmental Const.	427,490	04/26/2017	-	427,490											*100,000*	*100,000*	*227,490*	427,490
2017	15-611	Camares and Avenue S-14 Water Main Replacement (Spec 1502)				-	-										*10,000*	*50,000*	*50,000*		110,000
2017	15-613	Avenue V-5 Water Main Replacement (Spec 1504)				-	-											*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)				-	-										*25,000*				25,000
2017		Water Meter Replacement Program for 2017				-	-										*200,000*	*200,000*	*200,000*	*100,000*	700,000
2017		Parking Lot Resurfacing				-	-												*110,000*		110,000
2017		Well No. 6A Rehabilitation				-	-											*45,000*	*30,000*		75,000
2017		Well No. 29 Rehabilitation				-	-											*30,000*	*30,000*		60,000
2017		Well No. 35 Rehabilitation				-	-										*30,000*	*30,000*			60,000
2017	16-611	CL2 Monitoring @ Well Sites				-	-										*25,000*	*25,000*	*35,000*	*25,000*	110,000
2017	15-614	Drainage Improvements @ WTP				-	-										*80,000*				80,000
2017	16-605	Additional Brine Tank @ WTP				-	-										*45,000*	*45,000*			90,000
2017	17-600	Entry Buildings @ Filter and GAC Pipe Gallery Entrance				-	-														-
2018	12-611	Avenue P-8 Water Main Replacement				-	-														-
2018	16-602	Avenue P and 25th Water Main Replacement (Spec 1601)				-	-														-
2018	17-602	13th Street East and Avenue R Water Main Replacement (Spec 1703)				-	-														-
2018		Ave. P-12, Division, 2nd, 3rd, Stanridge Water Main Repl.				-	-														-
2018		Sierra Hwy. Tie-In and Abandonment				-	-														-
2018		Ave. Q-14 and 17th Street East Water Main Replacement				-	-														-
2018		Ave. Q-10 and 12th Street East Water Main Replacement				-	-														-
2018		Protective Coatings on WTP Structures				-	-														-
2018		WTP Infrastructure and Process/Equipment Repairs				-	-														-
2018		Electric Car Charging Station				-	-														-
2018-2020		Replacement of Structural Support Beams - WTP Sed. Basins				-	-														-
						-	-														-
						-	-														-
						-	-														-
						-	-														-
2017		Ancillary costs related to all project over and above the main contractor	Various Vendors			-	-		**7,119**	**1,325**	**6,645**	**5,702**	**6,602**	**9,994**	**2,738**	**9,628**					49,754
				$ 3,055,041		$ 1,424,828	$ 1,627,482	211,004	175,106	450,276	208,214	149,021	67,301	103,287	9,380	100,993	493,268	850,000	575,000	652,490	3,834,335

Updated: 10/18/2017

Palmdale Water District
2017 Capital Projects - Contractual Commitments and Needs

Consulting and Engineering Support

Budget Year	Work Order	Project Title	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	Kennedy/Jenks	$ 1,627,000	05/12/2016	$ 1,506,855	$ 120,145	1,293,991		**39,889**		**19,546**	**70,147**	**26,806**		**46,387**	**10,090**	*43,524*	*76,621*		333,009
2017	16-412	Well CT Study	Carollo	9,700	09/14/2016	8,245	1,455	**8,245**									*1,455*				1,455
2017	14-603	Upper Amargosa Recharge Project	City of Palmdale	$ 1,250,000	12/04/2013	136,561	$ 1,113,439	**129,215**							**7,346**						7,346
2017	04-501	Littlerock Sediment Removal Project (EIR/EIS/Permitting)	Aspen	869,023	09/14/2016	805,414	63,609	671,136		**10,988**	**39,137**	**41,337**		**20,137**	**15,089**	**7,590**		*27,322*	*36,287*		197,887
		Paid by General Fund	Aspen											**12,192**		**12,682**	*100,000*				124,874
2017	04-501	Littlerock Sediment Removal (Cost Recovery Agreement)	Forest Service	100,000	04/26/2017	100,000	-									**100,000**					100,000
2017	15-403	Water Mangement Information System Database	DCSE	12,060	10/26/2016	12,060	-					**12,060**					*25,000*	*25,000*	*25,000*	*41,069*	128,129
2017	14-404	Water System Master Plan - CEQA	ESA	174,715	11/09/2016	87,449	87,266			**2,230**	**4,323**		**10,571**	**50,504**		**19,822**		*5,222*	*10,000*	*7,500*	110,171
2017	17-405	WTP Process Evaluation (As-Needed)	Carollo	35,000	01/11/2017	17,500	17,500						**17,500**				*75,000*	*75,000*	*75,000*	*6,750*	249,250
2017	04-501	Littlerock Sediment Removal Project - Design Grade Control Structure		-		-	-										*10,000*	*10,000*	*15,000*	*15,000*	50,000
2017		Sanitary Survey Update		-		-	-														-
2018		System Valuation Study		-		-	-														-
2018		Electrical Engineering (As-Needed)		-		-	-														-
2018		Energy Storage - Feasibility and Pilot Study		-		-	-														-
				$ 4,077,498		$ 2,674,085	$ 1,403,413	2,102,587	-	53,107	43,460	72,943	98,218	109,638	22,435	186,481	221,545	186,068	237,908	70,319	1,302,122

New and Replacement Equipment

Year	Order	Project Title	Vendor/Supplier	Contract Amount	Approval	Approved to	Contract Balance	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)	TruePoint	$ 475,000	09/14/2016	$ 366,100	$ 108,900	**50,000**	**78,284**	**48,593**	**42,405**	**39,858**	**44,220**	**94,177**	**18,563**			*77,462*			443,563
2017	17-402	Security Improvements @ WTP (Holman Capital Financed) Spec. No. 1702	Siemens	225,674	02/08/2017	200,308	25,366					**75,801**		**68,457**	**56,050**			*31,416*			231,724
2017	N/A	Increased Data Storage to Support CMS and Growth (Holman Capital Financed)		98,000	01/26/2017	-	98,000													*98,000*	98,000
2017	N/A	IVR (Holman Capital Financed)	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)	ADCOMP	21,000	01/26/2017	20,425	575			**20,425**											20,425
2017	N/A	LIMS - Laboratory Information Management System (Holman Capital Financed)	Promium	40,600	02/08/2017	20,425	20,175					**11,406**	**9,775**		**9,775**	**5,865**					36,821
2018		Water Meter Calibration Bench		-		-	-														-
2017		Power Broom Attachment		-		-	-														-
2018		Online Forms		-		-	-														-
2018		Customer Texting / Mass Communication - Everbridge		-		-	-														-
2018		Conference Bridge - Shoretel		-		-	-														-
2018		Data Center UPS - Whole Room UPS		-		-	-														-
				$ 876,274		$ 615,056	$ 261,218	50,000	78,284	76,815	42,405	127,066	53,995	162,634	84,388	5,865	8,203	108,878	-	98,000	846,533

Water Quality Fee Funded Projects

Year	Order	Project Title	Vendor/Supplier	Contract Amount	Approval	Approved to	Contract Balance	Dec. 2016	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2017 Total
2017	17-401	GAC Replacements @ WTP	Calgon Carbon	$ 549,477	07/09/2014	$ 169,477	$ 380,000				**169,477**					**169,477**		*169,477*			*508,431*
2017	17-402	GAC Replacement @ Underground Booster Station	Evoqua	250,000	03/10/2017	182,872	67,128						**91,409**	**91,462**			**63,036**				*245,907*
2017	17-403	Filter Media Testing/Inspection	ERS	18,348	02/10/2017	18,348	-					**18,348**									*18,348*
2017	17-404	Replacement Lab Equipment - GCMS/Autosampler	Agilent	125,042	01/11/2017	125,042	-			**121,780**		**3,262**									*125,042*
				$ 942,867		$ 495,739	$ 447,128			121,780	169,477	21,610	91,409	91,462	-	169,477	63,036	169,477	-	-	*897,728*

= Projects that originated from 2013 WRB Funds

= Project payments made by the 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	$ 8,008,813													
Total Payments on Approved Contracts to Date	4,713,969													
Total Contract Balance to Date	3,292,113													
Non-Operating Capital Expenditures (Committed)	3,696,457	253,390	529,321	254,941	288,147	149,368	328,617	93,767	287,474	364,813	651,068	397,908	657,809	3,696,457
Non-Operating Capital Expenditures (Paid)		175,106	452,506	212,536	161,081	95,373	165,982							
Non-Operating Capital Expenditures (Projected)	1,440,000	-	-	-	-	-	-	-	-	350,000	385,000	415,000	65,000	1,440,000
Funding Through Series 2013A WRB (Remaining)	250,000	-	(50,877)	(39,137)	(60,883)	(70,147)	(46,943)	(15,089)	(53,976)	(27,500)				1,215,000
Funding Through Holman Capital (Remaining)	261,218	(78,284)	(76,815)	(42,405)	(127,066)	(53,995)	(162,634)	(84,388)	(5,865)					(364,553)
Funding Available Through Water Supply Fees	629,380	-	(133,286)	-	(178,810)	(24,683)	-	(277,954)	(192,074)					(631,452)

Water Revenue Bond - Series 2013A

Updated: October 17, 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	$ 815,014	$ -	$ 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	$ 136,561	$ 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	$ 1,506,855		$ (1,530,000)
Totals:			**$ 8,500,000**	**$ 9,653,589**	**$ 8,462,997**	**$ 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

Requisition No.	Payee	Date Approved	Invoice No.	Project	Payment Amount
32	Aspen - Bio and Cultural Report	Nov 26, 2014	3277.001-02	Spec. 1205	$ 1,147.81
32	Aspen - EIR/EIS Progress Payment	Nov 26, 2014	1116.002-15	LRDSR	$ 76,161.79
33	Kennedy/Jenks - Progress Payment	Dec 29, 2014	88741	LCGRRP	$ 71,831.14
33	BV Construction - Progress Payment #16 (Retention)	Dec 29, 2014	16 - Retention	Spec. 1201	$ 74,363.05
33	Aspen - EIR/EIS Progress Payment	Dec 29, 2014	1116.002-16	LRDSR	$ 6,136.99
34	Cedro Construction - Progress Payment #3	Jan 7, 2015	3	Spec. 1207	$ 294,189.21
35	BV Construction - Progress Payment #1	Jan 26, 2015	1	Spec. 1205	$ 152,445.08
35	Aspen - EIR/EIS Progress Payment	Jan 26, 2015	1116.002-17	LRDSR	$ 13,105.63
36	Kennedy/Jenks - Progress Payment	Feb 2, 2015	89538	LCGRRP	$ 78,066.17
37	BV Construction - Progress Payments #2 and #3	Feb 19, 2015	2 and 3	Spec. 1205	$ 195,962.20
37	Aspen - EIR/EIS Progress Payment	Feb 19, 2015	1116.002-18	LRDSR	$ 8,814.60
38	BV Construction - Progress Payment #4	Mar 9, 2015	4	Spec. 1205	$ 123,500.00
38	Cedro Construction - Progress Payment #4	Mar 9, 2015	4	Spec. 1207	$ 70,371.25
39	BV Construction - Progress Payment #5	Mar 31, 2015	5	Spec. 1205	$ 144,210.00
39	Aspen - EIR/EIS Progress Payment	Mar 31, 2015	1116.002-19	LRDSR	$ 12,057.52
39	Kennedy/Jenks - Progress Payment	Mar 31, 2015	90983	LCGRRP	$ 134,407.47
40	Cedro Construction - Progress Payment #5	Apr 13, 2015	5	Spec. 1207	$ 116,680.99
41	BV Construction - Progress Payment #6	Apr 27, 2015	6	Spec. 1205	$ 125,003.43
41	Aspen - EIR/EIS Progress Payment	Apr 27, 2015	1116.002-20	LRDSR	$ 7,540.62
42	Cedro Construction - Progress Payment #6	May 19, 2015	6	Spec. 1207	$ 103,592.13
43	BV Construction - Progress Payment #7	Jun 8, 2015	7	Spec. 1205	$ 72,296.90
43	Aspen - Native American Monitoring	Jun 8, 2015	3277.001-03	Spec. 1205	$ 7,702.52
43	Aspen - EIR/EIS Progress Payment	Jun 8, 2015	1116.002-21	LRDSR	$ 44,109.14
44	Aspen - EIR/EIS Progress Payment	Jun 23, 2015	1116.002-22	LRDSR	$ 34,285.59
44	Cedro Construction - Progress Payment #7	Jun 23, 2015	7	Spec. 1207	$ 60,299.73
45	BV Construction - Progress Payment #8	Jul 15, 2015	8	Spec. 1205	$ 111,492.00
45	Kennedy/Jenks - Progress Payment	Jul 15, 2015	93555	LCGRRP	$ 46,443.99
45	Kennedy/Jenks - Progress Payment	Jul 15, 2015	93556	PRGRRP	$ 251,714.21
46	Aspen - EIR/EIS Progress Payment	Jul 21, 2015	1116.002-23	LRDSR	$ 16,484.80
46	Aspen - Native American Monitoring	Jul 21, 2015	3277.001-04	Spec. 1205	$ 4,152.75
46	City of Palmdale - Recharge Project	Jul 21, 2015	PWD-2015	UAR	$ 54,977.18
47	BV Construction - Progress Payment #9	Aug 11, 2015	9	Spec. 1205	$ 107,542.76
47	Kennedy/Jenks - Progress Payment	Aug 11, 2015	94435	PRGRRP	$ 238,422.35
48	Aspen - EIR/EIS Progress Payment	Sept 14, 2015	1116.002-24	LRDSR	$ 9,024.21
48	Cedro Construction - Final Payment/Retention	Sept 14, 2015	Final Retention	Spec. 1207	$ 157,491.76
49	Aspen - EIR/EIS Progress Payment	Sept 28, 2015	1116.002-25	LRDSR	$ 1,034.50
49	Kennedy/Jenks - Progress Payment	Sept 28, 2015	95632	PRGRRP	$ 190,705.91
50	Aspen - Native American Monitoring	Oct. 12, 2015	3277.001-05	Spec. 1205	$ 5,581.50
50	BV Construction - Progress Payment #10	Oct. 12, 2015	10	Spec. 1205	$ 92,241.20
51	Aspen - Native American Monitoring	Nov. 4, 2015	3277.001-06	Spec. 1205	$ 4,707.50
51	Kennedy/Jenks - Progress Payment	Nov. 4, 2015	96460	PRGRRP	$ 129,704.49
52	Aspen - Native American Monitoring	Dec. 28, 2015	96461	Spec. 1205	$ 3,013.50
52	Kennedy/Jenks - Progress Payment	Dec. 28, 2015	97775	PRGRRP	$ 159,241.36
53	Kennedy/Jenks - Progress Payment	Jan. 21, 2016	98545	PRGRRP	$ 67,612.54
53	Aspen - EIR/EIS Progress Payment	Jan. 21, 2016	1116.002-25 & 27	LRDSR	$ 3,751.40
54	BV Construction - Progress Payment #11	Feb. 3, 2016	11	Spec. 1205	$ 67,200.17
55	BV Construction - Retention Payment	Feb. 23, 2016	Retention	Spec. 1205	$ 62,731.78
55	Kennedy/Jenks - Progress Payment	Feb. 23, 2016	99318	PRGRRP	$ 58,537.45
56	Aspen - EIR/EIS Progress Payment	Mar. 28, 2016	1116.003-01	LRDSR	$ 33,898.64
56	Kennedy/Jenks - Progress Payment	Mar. 28, 2016	99918	PRGRRP	$ 57,193.72
57	Kennedy/Jenks - Progress Payment	Apr. 19, 2016	100572	PRGRRP	$ 7,364.72
58	Aspen - EIR/EIS Progress Payment	May 23, 2016	1116.003-02	LRDSR	$ 5,535.88
58	Kennedy/Jenks - Progress Payment	May 23, 2016	101354	PRGRRP	$ 26,258.21
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 1110.004-01	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

Requisition No.	Payee	Date Approved	Invoice No.	Project	Payment Amount
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
74	Aspen EIR/EIS - Progress Payment	June 21, 2017	1116.004-09	LRDSR	$ 20,137.00
74	Kennedy/Jenks - Progress Payment	June 21, 2017	110996	PRGRRP	$ 14,016.00
75	Aspen EIR/EIS - Progress Payment	July 25, 2017	1116.004-10	LRDSR	$ 15,088.81
75	City of Palmdale - Recharge Project	July 25, 2017	PWD-1663	UAR	$ 7,346.24
76	Kennedy/Jenks - Progress Payment	August 29, 2017	114884	PRGRRP	$ 46,386.56
76	Aspen EIR/EIS - Progress Payment	August 29, 2017	1116.004-11	LRDSR	$ 7,589.57
77	Kennedy/Jenks - Progress Payment	September 18, 2017	115312	PRGRRP	$ 10,090.00
78	Aspen EIR/EIS - Progress Payment	August 29, 2017	1116.004-11	LRDSR	$ 9,648.46

P A L M D A L E W A T E R D I S T R I C T

B O A R D M E M O R A N D U M

DATE: October 18, 2017 **October 23, 2017**

TO: FINANCE COMMITTEE **Committee Meeting**

FROM: Mr. James Riley, Engineering / Grant Manager

VIA: Mr. Dennis D. LaMoreaux, General Manager

RE: ***AGENDA ITEM NO. 4.5 – DISCUSSION OF A POLICY FOR SETTING ENERGY COSTS TO USERS OF THE PALMDALE WATER DISTRICT'S ELECTRICAL VEHICLE CHARGING STATIONS. (ENGINEERING/GRANT MANAGER RILEY)***

Recommendation:

That the Committee recommend to the Board of Directors the adoption of one of the following policies as the energy costs to users of the District's electrical vehicle charging stations:

1. Policy of setting the energy costs for users at the same rate as cost of energy to the District;

2. Policy of setting the energy costs for users at 50% of the rate of cost of energy to the District; and

3. Policy of providing energy at no cost to users during the first year of operation of the charging stations to encourage use.

Impact of Taking No Action:

The District would default to Option 3 of providing energy at no cost to users.

Background:

On August 31, 2017, the Palmdale Water District (PWD) was awarded a grant by the Antelope Valley Air Quality Management District (AVAQMD) to install two electric vehicle charging stations.

Staff of the PWD are in the process of installing the two charging stations in the parking areas of PWD headquarters.

The installation will be completed by October 31, 2017. Following installation, the vendor of the charging stations will conduct an onsite inspection to be sure that the units have been installed according to their specifications.

In addition, the AVAQMD will inspect the installation before the two stations are ready for use.

A public opening will take place in early December with officials from the PWD, the AVAQMD, Antelope Valley Press and the City of Palmdale.

Prior to the public opening, the two units need to be operational and the policy for cost of the power used in charging the vehicles needs to be adopted by the PWD Board of Directors.

Strategic Plan Initiative:

This work is part of Strategic Initiative # 5 – Regional Leadership

Budget:

The following table presents an estimate of the range of costs for low and high use of the electrical vehicle charging stations.

Option 1 - Low of $344 to High of $2,018 per year to Users
Option 2 – Low of $172 to High of $1,009 per year to Users
Option 3 - No cost to Users

	Cost per KWH	Assume Charging Rate per Vehicle (KWH)	Amount of Use Assumed Days per Week		Amount of Use Assumed Hours per Charge		Assumed Number of Weeks	Yearly Costs to Users	
			Low Use	High Use	Low Use	High Use		Low Use	High Use
Option 1									
Slow Charge	$0.100	7	2	5	4	8	48	$269	$1,344
Fast Charge	$0.130	12	1	3	1	3	48	$75	$674
							Subtotals	**$344**	**$2,018**
Option 2									
Slow Charge	$0.050	7	2	5	4	8	48	$134	$672
Fast Charge	$0.065	12	1	3	1	3	48	$37	$337
							Subtotals	**$172**	**$1,009**
Option 3	0		0	0	0	0	0	0	0

Cost to PWD:

Option 1 - No cost to PWD
Option 2 – Low of $172 to High of $1,009 per year to PWD
Option 3 - Low of $344 to High of $2,018 per year to PWD

PALMDALE WATER DISTRICT

BOARD MEMORANDUM

DATE:	October 18, 2017	**October 23, 2017**
TO:	FINANCE COMMITTEE	**Committee Meeting**
FROM:	Michael Williams, Finance Manager/CFO	
VIA:	Mr. Dennis LaMoreaux, General Manager	
RE:	***AGENDA ITEM 4.6 – DISCUSSION AND EVALUATION OF KEY POINTS AND INCLUSION ITEMS FOR 2018 BUDGET. (CHAIR HENRIQUEZ/FINANCE MANAGER WILLIAMS)***	

A draft 2018 Budget will be distributed and reviewed in detail at the Finance Committee meeting.

PALMDALE WATER DISTRICT

Debt Service Coverage ($000s)

Fiscal Year Ending September 30	Audited 2012	Audited 2013	Audited 2014	Audited 2015	Audited 2016	Jul 2016 - Jun 2017	Aug 2016 - Jul 2017	Sep 2016 - Aug 2017
OPERATING REVENUES	22,597	24,125	23,342	21,248	22,587	23,151	23,152	23,215
Rate Stabilization Fund		(480)						
	22,597	23,645	23,342	21,248	22,587	23,151	23,152	23,215
OPERATING EXPENSES								
Gross operating expenses	22,216	20,665	22,405	20,974	22,704	20,115	20,366	20,407
Overhead adjustment	(43)	(217)	(509)	(26)	(153)			
SWP Fixed operations and maint	(915)	(720)	(363)	(126)	(126)	(85)	(75)	(65)
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	20,030	20,291	20,342
NET OPERATING REVENUES	2,904	5,372	3,594	2,254	2,033	3,120	2,861	2,873
NON-OPERATING REVENUE								
Ad valorem property taxes	1,704	2,573	2,132	2,146	2,189	2,269	2,265	2,261
Interest income	25	44	45	43	43	131	134	137
Capital improvement fees	1,258	245	14	367	235	347	158	194
Other income	843	421	306	768	403	403	382	326
TOTAL NON-OPERATING INCOME	3,830	3,284	2,497	3,324	2,870	3,150	2,941	2,918
NET REV AVAILABLE FOR DEBT SERVICE	6,734	8,655	6,091	5,578	4,903	6,270	5,801	5,792
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**	**1.60**	**1.48**	**1.47**
NET REV AVAILABLE AFTER D/S	3,100	4,846	2,183	1,665	991	2,341	1,872	1,862