



# PALMDALE WATER DISTRICT

A CENTURY OF SERVICE

## BOARD OF DIRECTORS

ROBERT E. ALVARADO

Division 1

DON WILSON

Division 2

GLORIA DIZMANG

Division 3

KATHY MAC LAREN

Division 4

VINCENT DINO

Division 5

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DENNIS D. LaMOREAUX

General Manager

ALESHIRE & WYNDER LLP

Attorneys

August 22, 2019

**AGENDA FOR A MEETING  
OF THE FINANCIAL HEALTH & STABILITY COMMITTEE  
OF THE PALMDALE WATER DISTRICT  
Committee Members: Gloria Dizmang-Chair, Don Wilson  
to be held at the District's office at 2029 East Avenue Q, Palmdale**

**TUESDAY, AUGUST 27, 2019**

**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 July 17, 2019.
- 4.2) Discussion and overview of Cash Flow Statement and Current Cash Balances as of July 2019. (Financial Advisor Egan)
- 4.3) Discussion and overview of Financial Statements, Revenue, and Expense and Departmental Budget Reports for July 2019. (Finance Manager Williams)
- 4.4) Discussion and overview of committed contracts issued. (Finance Manager Williams)
- 4.5) Review of 2019 Budget to determine addition of step and merit changes for District staff or to allow sell-back of sick and/or vacation leave. (General Manager LaMoreaux)
- 4.6) Review of staff financial reports to be more concise and provide better efficiency. (Financial Health and Stability Committee Goal)
- 5) Information items.
  - 5.1) Status of Debt Service Coverage. (Financial Advisor Egan)
  - 5.2) Status of Proposition 218 process. (Financial Health and Stability Committee Goal)
  - 5.3) Status of grant funding options. (Committee Member Wilson)
  - 5.4) Other.
- 6) Board members' requests for future agenda items.
- 7) Date of next Committee meeting.
- 8) Adjournment.



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DENNIS D. LaMOREAUX,  
General Manager

DDL/dd

**PALMDALE  
WATER DISTRICT  
BOARD MEMORANDUM**

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**DATE:** August 21, 2019 **August 27, 2019**  
**TO:** FINANCIAL HEALTH AND STABILITY COMMITTEE **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  
JULY 2019.***

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Attached is the Investment Funds Report and current cash balance as of July 2019. The reports will be reviewed in detail at the Financial Health and Stability Committee meeting.

**PALMDALE WATER DISTRICT  
INVESTMENT FUNDS REPORT  
July 31, 2019**

		July 2019	June 2019			
<b>CASH</b>						
1-00-0103-100	Citizens - Checking	593,093.19	20,933.69			
1-00-0103-200	Citizens - Refund	(436.51)	-			
1-00-0103-300	Citizens - Merchant	261,453.01	215,745.51			
	<b>Bank Total</b>	<b>854,109.69</b>	<b>236,679.20</b>			
1-00-0110-000	PETTY CASH	300.00	300.00			
1-00-0115-000	CASH ON HAND	5,400.00	5,400.00			
	<b>TOTAL CASH</b>	<b>859,809.69</b>	<b>242,379.20</b>			
<b>INVESTMENTS</b>						
1-00-0135-000	Local Agency Investment Fund	Acct. Total	<b>12,358.23</b>			
1-00-0120-000	<b>UBS Money Market Account General (SS 11469)</b>		<b>12,279.76</b>			
	UBS RMA Government Portfolio	424,054.97	1,332,419.75			
	UBS Bank USA Dep acct	250,000.00	250,000.00			
	Accrued interest	7,778.94	6,175.77			
		<b>681,833.91</b>	<b>1,588,595.52</b>			
<b>US Government Securities</b>						
<b>CUSIP #</b>	<b>Issuer</b>	<b>Maturity Date</b>	<b>Rate</b>	<b>PAR</b>	<b>Market Value</b>	<b>Market Value</b>
912796RF8	US Treasury Bill	10/10/2019	0.000	1,000,000	996,020.00	994,120.00
				<b>1,000,000</b>	<b>996,020.00</b>	<b>994,120.00</b>
<b>Certificates of Deposit</b>						
	<b>Issuer</b>	<b>Maturity Date</b>	<b>Rate</b>	<b>Face Value</b>		
1	Discover Bank	07/24/2019	1.850	200,000	-	199,938.00
2	BMO Harris Bank	08/26/2019	2.350	240,000	240,055.20	240,019.20
3	US Bank	09/12/2019	2.400	240,000	240,108.00	240,072.00
4	US Bank NA MN	10/10/2019	2.250	240,000	240,115.20	240,028.80
5	Synchrony Bank	11/12/2019	2.300	240,000	240,206.40	240,122.40
6	TBK Bank	12/02/2019	2.400	240,000	240,333.60	240,268.80
7	Bank of China	12/19/2019	2.450	200,000	200,358.00	200,318.00
8	Apollo Bank	01/10/2020	2.250	240,000	240,278.40	240,151.20
9	Vreitex Comm Bank	02/18/2020	2.350	240,000	240,489.60	240,297.60
10	JP Morgan bank	07/19/2020	2.000	200,000	200,026.00	-
				<b>2,280,000</b>	<b>2,081,970.40</b>	<b>2,081,216.00</b>
				<b>Acct. Total</b>	<b>3,759,824.31</b>	<b>4,663,931.52</b>
1-00-1110-000	<b>UBS Money Market Account Capital (SS 11475)</b>					
	UBS Bank USA Dep acct				130,482.17	130,437.84
	UBS RMA Government Portfolio				-	-
					<b>Acct. Total</b>	<b>130,482.17</b>
1-00-0125-000	<b>UBS Access Account General (SS 11432)</b>					
	UBS Bank USA Dep acct				36,397.08	26,146.56
	UBS RMA Government Portfolio				-	-
	Accrued interest				19,339.76	22,094.24
					<b>55,736.84</b>	<b>48,240.80</b>
<b>US Government Securities</b>						
<b>CUSIP #</b>	<b>Issuer</b>	<b>Maturity Date</b>	<b>Rate</b>	<b>PAR</b>	<b>Market Value</b>	<b>Market Value</b>
912796RF8	US Treasury Bill	10/10/2019	2.260	1,750,000	1,743,035.00	1,739,710.00
9128283N8	US Treasury Note	12/31/2019	1.875	1,000,000	998,980.00	999,180.00
912828C57	US Treasury Note	03/21/2021	2.250	1,430,000	1,436,978.40	1,441,111.10
				<b>4,180,000</b>	<b>4,178,993.40</b>	<b>4,180,001.10</b>
<b>Certificates of Deposit</b>						
	<b>Issuer</b>	<b>Maturity Date</b>	<b>Rate</b>	<b>Face Value</b>		
1	Synchrony Bank	04/14/2020	1.850	240,000	240,031.20	239,652.00
2	JP Morgan Chase Bank	11/18/2020	1.600	240,000	237,756.00	237,036.00
3	Bank of Baroda NY	11/23/2020	1.600	77,000	76,289.29	76,059.06
4	Wells Fargo	12/14/2020	3.100	240,000	243,511.20	243,144.00
5	Comenity Cap Bank	01/19/2021	1.900	163,000	163,766.10	163,399.35
6	Bank of America	02/08/2021	2.550	240,000	241,860.00	241,351.20
7	Sallie Mae Bank	05/10/2021	2.450	240,000	241,665.60	241,096.80
				<b>1,440,000</b>	<b>1,444,879.39</b>	<b>1,441,738.41</b>
				<b>Acct. Total</b>	<b>5,679,609.63</b>	<b>5,669,980.31</b>
				<b>Total Managed Accounts</b>	<b>9,582,274.34</b>	<b>10,476,629.43</b>
1-00-1121-000	<b>UBS Rate Stabilization Fund (SS 24016) - District Restricted</b>					
	UBS Bank USA Dep acct				3,338.01	2,835.71
	UBS RMA Government Portfolio				-	-
	Accrued interest				250.68	200.54
					<b>3,588.69</b>	<b>3,036.25</b>
<b>Certificates of Deposit</b>						
	<b>Issuer</b>	<b>Maturity Date</b>	<b>Rate</b>	<b>Face Value</b>		
1	US Bank USA	10/16/2019	2.500	244,000	244,261.08	244,226.92
				<b>244,000</b>	<b>244,261.08</b>	<b>244,226.92</b>
				<b>Acct. Total</b>	<b>247,849.77</b>	<b>247,263.17</b>
				<b>GRAND TOTAL CASH AND INVESTMENTS</b>	<b>10,689,933.80</b>	<b>10,966,271.80</b>
				<b>Increase (Decrease) in Funds</b>	<b>(276,338.00)</b>	
1-00-1135-000	<b>2018A Bonds - Project Funds (BNY Mellon)</b>					
	Construction Funds				9,702,839.16	9,718,142.15
	Issuance Funds				12,354.11	12,331.27
					<b>9,715,193.27</b>	<b>9,730,473.42</b>





**PALMDALE  
WATER DISTRICT  
BOARD MEMORANDUM**

**DATE:** August 20, 2019 **August 27, 2019**  
**TO:** Financial Health & Stability 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 JULY 2019. (FINANCE MANAGER WILLIAMS)*

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**Discussion:**

Presented here are the Balance Sheet and Profit/Loss Statement for the period ending July 31, 2019. 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 July 2019.

This is the 7<sup>th</sup> month of the District's Budget Year 2019. The target percentage is 58%. Revenues ideally are at or above, and expenditures ideally are below.

**Balance Sheet:**

- Pages 1 and 2 is our balance sheet on July 31, 2019.
- The significant change is the increase in accounts receivable related to property taxes. We are recognizing the assessments and ad valorem tax due over the next 10 months.

**Profit/Loss Statement:**

- Page 4 is our profit/loss statement on July 31, 2019.
- Operating revenue is at 52% of budget.
- Cash operating expense is at 56% of budget.
- All departmental budgets are at or below the target percentage, except for Engineering, Operations and Human Resources.
  - As mentioned last meeting, Engineering paid out an annual expense for SCADA Watch that was not properly budgeted (Page 20).
  - Operations is over budget, or close to being over, in three areas (Page 22).
  - Human Resources had large expenses in January which pushed the percentages up early in the year. And more recently has exceeded budget in Employee Expense and Employee Recruitment (Page 25).
- Under Non-Operating Revenue, interest continues to track high due to interest earned on bond proceeds in escrow for the grade control structure project.
- Revenues have exceeded expenses for the month by \$622K, and year-to-date revenues have exceeded expenses by \$512K.

PALMDALE WATER DISTRICT  
FINANCIAL HEALTH & STABILITY COMMITTEE

VIA: Mr. Dennis LaMoreaux, General Manager

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August 20, 2019

- Page 7 is showing the distribution of expense between labor and operations. Labor costs are currently at 56% of total expenses with salaries making up 38% of that.

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

- Page 8 is our comparison of July 2018 to July 2019.
- Total operating revenue is down \$61K, or 2.6%.
- Operating expenditures are down \$616K, or 27%.
- Page 9 is a graphic presentation of water consumption comparison for 2018.
  - Units billed in acre feet for 2018 comparison were down by 75, or 4%.
  - Total revenue per unit sold was up \$0.05, or 1.6%.
  - Total revenue per connection was down \$2.43, or 2.75%.
  - Units billed per connection was down 1.27, or 4%.
- Page 10 is our comparison of July 2017 to July 2019.
- Total operating revenue was down \$23K, or 1%.
- Total operating expenses were down \$405K, or 19%.
- Page 11 is a graphic presentation of the water consumption comparison for 2017.
  - Units billed in acre feet for 2017 comparison were down by 243, or 12%.
  - Total revenue per unit sold was up \$0.35, or 13%.
  - Total revenue per connection was down \$2.12, or 2.5%.
  - Units billed per connection is down 4.04, or 12.5%.

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

- Page 12 is our comparison of revenue, year-to-date.
- Operating revenue through July 2019 is down \$180K, or 1.4%.
- Retail water revenue from all areas are down by \$73K from last year. That's shown by the combined green highlighted area.
- Retail water sales, excluding meter fees, is down \$512K.
- Total revenue is up \$11K, or 0.06%.
- Operating revenue is at 52% of budget, last year was at 56% of budget.

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

- Page 14 is our comparison of expense, year-to-date.
- Cash Operating Expenses through July 2019 are down \$626K, or 5%, compared to 2018.
- Total Expenses are down \$547K, or 3%.
- Total expenses are at 56% of budget and last year was at 54% of budget.

**Departments:**

- Pages 17 through 27 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 75. 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 Seven Months Ending 7/31/2019**

	<b>July 2019</b>	<b>June 2019</b>
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash and cash equivalents	\$ 860,864	\$ 240,435
Investments	9,830,124	10,723,893
Accrued interest receivable	-	-
Accounts receivable - water sales and services, net	1,849,589	1,753,716
Accounts receivable - property taxes and assessments	7,185,408	672,145
Accounts receivable - other	12,102	10,103
Materials and supplies inventory	1,391,951	1,476,371
Prepaid items and other deposits	331,550	352,672
<b>Total Current Assets</b>	<b>\$ 21,461,588</b>	<b>\$ 15,229,335</b>
<b>Non-Current Assets:</b>		
Restricted - cash and cash equivalents	\$ 9,730,473	\$ 9,730,473
Investment in Palmdale Recycled Water Authority	1,668,290	1,668,290
Capital assets - not being depreciated	14,960,714	14,812,756
Capital assets - being depreciated, net	142,515,104	142,266,903
<b>Total Non-Current Assets</b>	<b>\$ 168,874,581</b>	<b>\$ 168,478,422</b>
<b>TOTAL ASSETS</b>	<b>\$ 190,336,168</b>	<b>\$ 183,707,757</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>		
Deferred loss on debt defeasance, net	\$ 2,073,728	\$ 2,086,785
Deferred outflows of resources related to pensions	3,364,969	3,364,969
<b>Total Deferred Outflows of Resources</b>	<b>\$ 5,438,697</b>	<b>\$ 5,451,754</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 195,774,865</b>	<b>\$ 189,159,511</b>

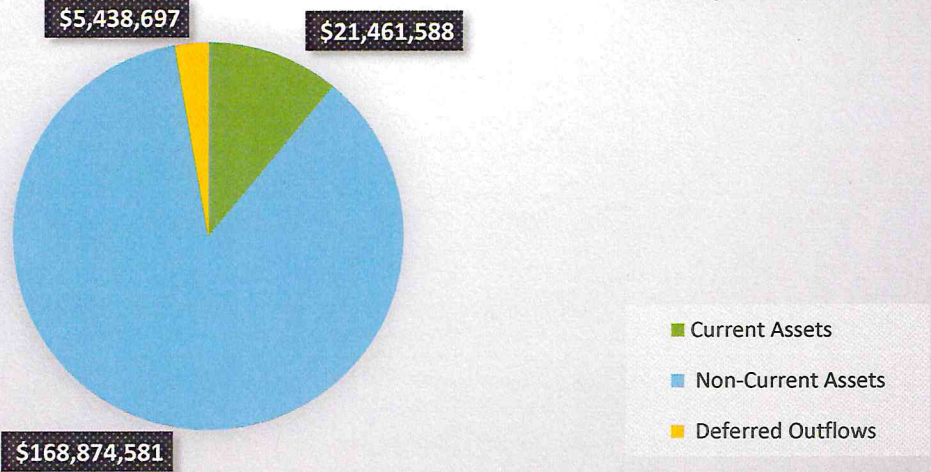
**Palmdale Water District**  
**Balance Sheet Report**  
**For the Seven Months Ending 7/31/2019**

	<u>July</u> <u>2019</u>	<u>June</u> <u>2019</u>
<b>LIABILITIES AND NET POSITION</b>		
<b>Current Liabilities:</b>		
Accounts payable and accrued expenses	\$ 854,544	\$ 128,649
Customer deposits for water service	3,060,658	3,042,331
Construction and developer deposits	1,631,736	1,623,277
Accrued interest payable	858,416	644,063
Long-term liabilities - due in one year:	-	-
Compensated absences	366,942	384,319
Capital lease payable	-	82,364
Loan payable	597,860	597,860
Revenue bonds payable	520,000	520,000
<b>Total Current Liabilities</b>	<b>\$ 7,890,156</b>	<b>\$ 7,022,862</b>
<b>Non-Current Liabilities:</b>		
Long-term liabilities - due in more than one year:		
Compensated absences	\$ 122,314	\$ 128,106
Capital lease payable	429,316	429,316
Loan payable	8,677,214	8,688,812
Revenue bonds payable	53,490,000	53,490,000
Net other post employment benefits payable	14,347,555	14,240,495
Aggregate net pension liability	9,809,458	9,809,458
<b>Total Non-Current Liabilities</b>	<b>\$ 86,875,858</b>	<b>\$ 86,786,188</b>
<b>Total Liabilities</b>	<b>\$ 94,766,014</b>	<b>\$ 93,809,050</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Unearned property taxes and assessments	\$ 6,050,000	\$ -
Deferred inflows of resources related to pensions	585,837	585,837
<b>Total Deferred Inflows of Resources</b>	<b>\$ 6,635,837</b>	<b>\$ 585,837</b>
<b>NET POSITION:</b>		
Profit/(Loss) from Operations	\$ (1,335,282)	\$ (943,672)
Restricted for investment in Palmdale Recycled Water Authority	1,974,945	1,974,945
Unrestricted	93,733,350	93,733,350
<b>Total Net Position</b>	<b>\$ 94,373,014</b>	<b>\$ 94,764,624</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>	<b>\$ 195,774,865</b>	<b>\$ 189,159,511</b>

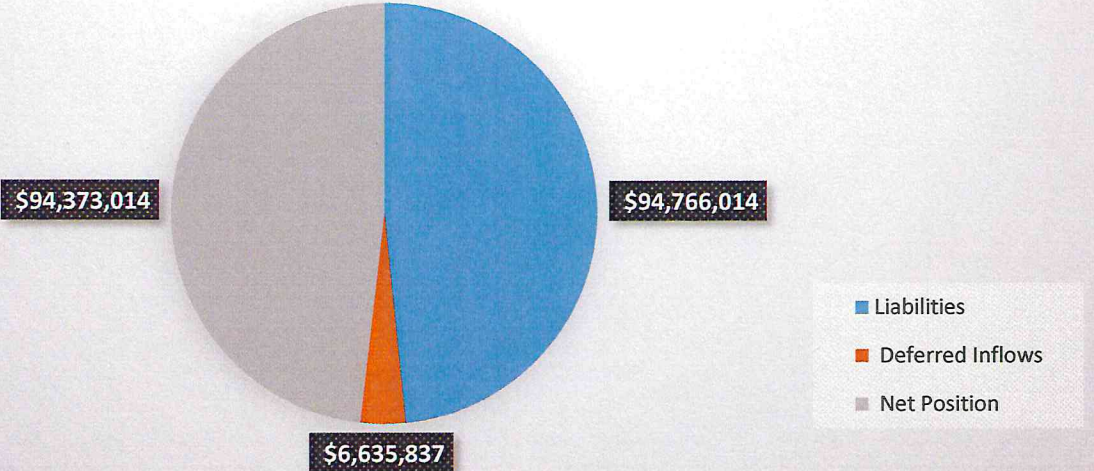


# BALANCE SHEET AS OF JULY 31, 2019

## ASSETS \$195,774,865



## Liabilities & Net Position \$195,774,865



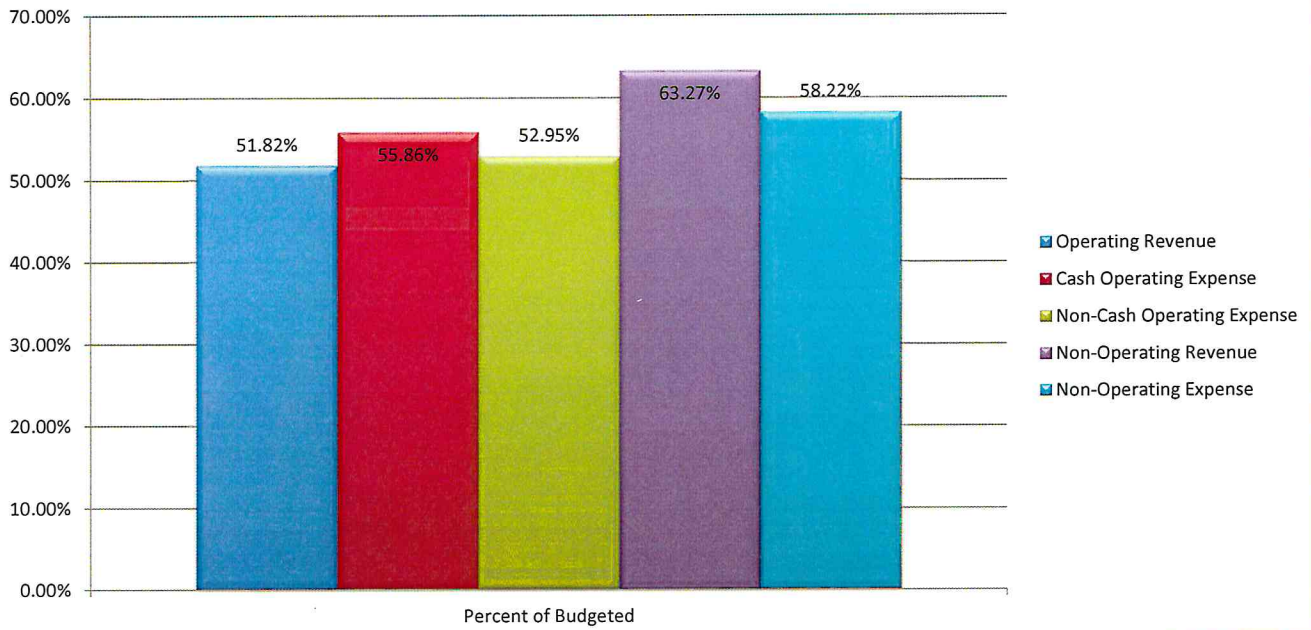
**Palmdale Water District**  
**Consolidated Profit and Loss Statement**  
**For the Seven Months Ending 7/31/2019**

	Thru June	July	Year-to-Date	Adjustments	Adjusted Budget	% of Budget
<b>Operating Revenue:</b>						
Wholesale Water	\$ 152,256	\$ 56,792	\$ 209,048		\$ 295,000	70.86%
Water Sales	3,048,189	899,138	3,947,327		9,653,000	40.89%
Meter Fees	6,970,200	1,151,536	8,121,736		13,719,000	59.20%
Water Quality Fees	295,298	83,042	378,341		826,500	45.78%
Elevation Fees	122,232	39,232	161,463		370,000	43.64%
Other	448,880	70,046	518,926		875,000	59.31%
<b>Total Operating Revenue</b>	<b>\$ 11,037,056</b>	<b>\$ 2,299,785</b>	<b>\$ 13,336,841</b>	<b>\$ -</b>	<b>\$ 25,738,500</b>	<b>51.82%</b>
<b>Cash Operating Expenses:</b>						
Directors	\$ 55,624	\$ 8,789	\$ 64,412		\$ 140,500	45.85%
Administration-Services	1,086,289	157,205	1,243,494		2,119,700	58.66%
Administration-District	1,006,743	126,845	1,133,588		2,166,500	52.32%
Engineering*	825,767	121,962	947,729	(84,809)	1,511,741	62.69%
Facilities	3,278,613	524,572	3,803,185		6,598,000	57.64%
Operations	1,585,247	331,552	1,916,800		3,012,000	63.64%
Finance	617,413	75,846	693,259		1,289,750	53.75%
Water Conservation	126,332	18,141	144,473		374,150	38.61%
Human Resources	248,670	38,653	287,322		438,600	65.51%
Information Technology*	495,078	53,697	548,774	84,809	1,040,859	52.72%
Customer Care	687,451	96,192	783,643		1,347,700	58.15%
Source of Supply-Purchased Water	816,564	187	816,751		1,905,000	42.87%
Plant Expenditures	125,429	-	125,429		212,000	59.16%
GAC Filter Media Replacement	191,849	123,876	315,725		800,000	39.47%
<b>Total Cash Operating Expenses</b>	<b>\$ 11,147,067</b>	<b>\$ 1,677,517</b>	<b>\$ 12,824,584</b>	<b>\$ -</b>	<b>\$ 22,956,500</b>	<b>55.86%</b>
<b>Net Cash Operating Profit/(Loss)</b>	<b>\$ (110,011)</b>	<b>\$ 622,268</b>	<b>\$ 512,257</b>	<b>\$ -</b>	<b>\$ 2,782,000</b>	<b>18.41%</b>
<b>Non-Cash Operating Expenses:</b>						
Depreciation	\$ 2,637,218	\$ 437,529	\$ 3,074,746		\$ 5,050,000	60.89%
OPEB Accrual Expense	766,260	127,710	893,971		1,750,000	51.08%
Bad Debts	8,283	2,945	11,229		50,000	22.46%
Service Costs Construction	7,181	2,506	9,687		100,000	9.69%
Capitalized Construction	(523,354)	(104,206)	(627,560)		(600,000)	104.59%
<b>Total Non-Cash Operating Expenses</b>	<b>\$ 2,895,588</b>	<b>\$ 466,484</b>	<b>\$ 3,362,072</b>	<b>\$ -</b>	<b>\$ 6,350,000</b>	<b>52.95%</b>
<b>Net Operating Profit/(Loss)</b>	<b>\$ (3,005,600)</b>	<b>\$ 155,784</b>	<b>\$ (2,849,816)</b>	<b>\$ -</b>	<b>\$ (3,568,000)</b>	<b>79.87%</b>
<b>Non-Operating Revenues:</b>						
Assessments (Debt Service)	\$ 2,376,000	\$ 396,000	\$ 2,772,000		\$ 5,125,000	54.09%
Assessments (1%)	1,648,594	154,000	1,802,594		2,300,000	78.37%
DWR Fixed Charge Recovery	145,017	-	145,017		175,000	82.87%
Interest	264,090	19,495	283,584		150,000	189.06%
CIF - Infrastructure	7,910	-	7,910		18,750	42.19%
CIF - Water Supply	-	-	-		56,250	0.00%
Grants - State and Federal	9,185	-	9,185		100,000	9.19%
Other	25,726	8	25,734		50,000	51.47%
<b>Total Non-Operating Revenues</b>	<b>\$ 4,476,522</b>	<b>\$ 569,503</b>	<b>\$ 5,046,024</b>	<b>\$ -</b>	<b>\$ 7,975,000</b>	<b>63.27%</b>
<b>Non-Operating Expenses:</b>						
Interest on Long-Term Debt	\$ 1,312,620	\$ 223,748	\$ 1,536,368		\$ 2,648,000	58.02%
Amortization of SWP	1,426,917	237,885	1,664,802		2,881,000	57.79%
Change in Investments in PRWA	306,655	-	306,655		300,000	102.22%
Water Conservation Programs	9,080	14,585	23,665		236,500	10.01%
<b>Total Non-Operating Expenses</b>	<b>\$ 3,055,273</b>	<b>\$ 476,218</b>	<b>\$ 3,531,491</b>	<b>\$ -</b>	<b>\$ 6,065,500</b>	<b>58.22%</b>
<b>Net Earnings</b>	<b>\$ (1,584,351)</b>	<b>\$ 249,069</b>	<b>\$ (1,335,282)</b>	<b>\$ -</b>	<b>\$ (1,658,500)</b>	<b>80.51%</b>

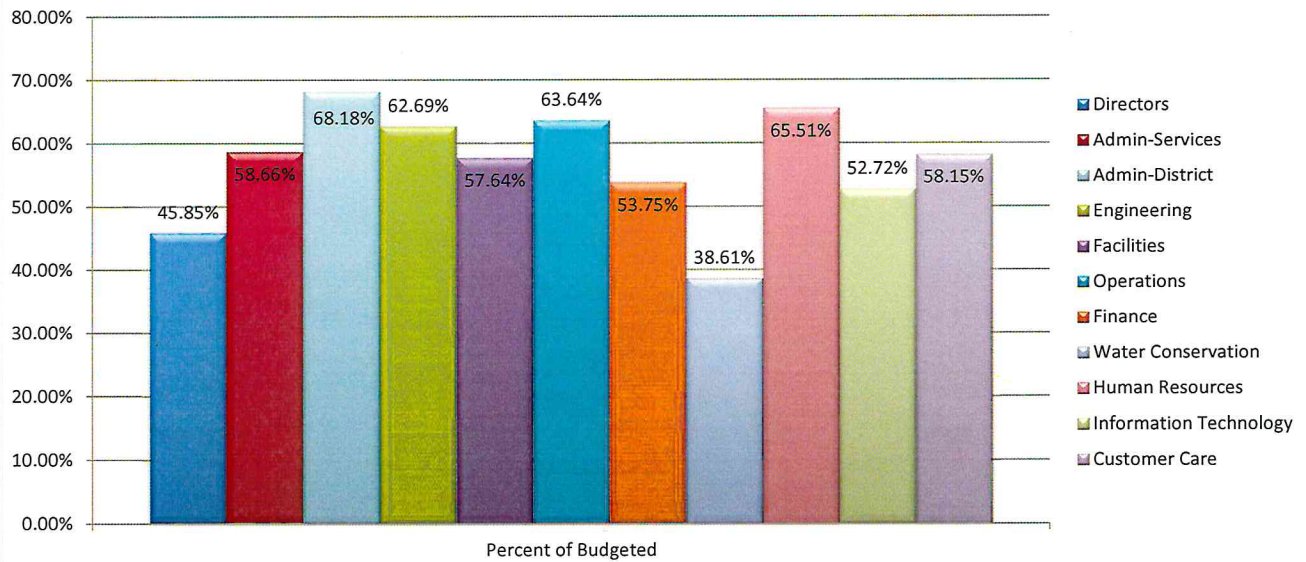
\* Budget adjustments by Board action 03/25/19



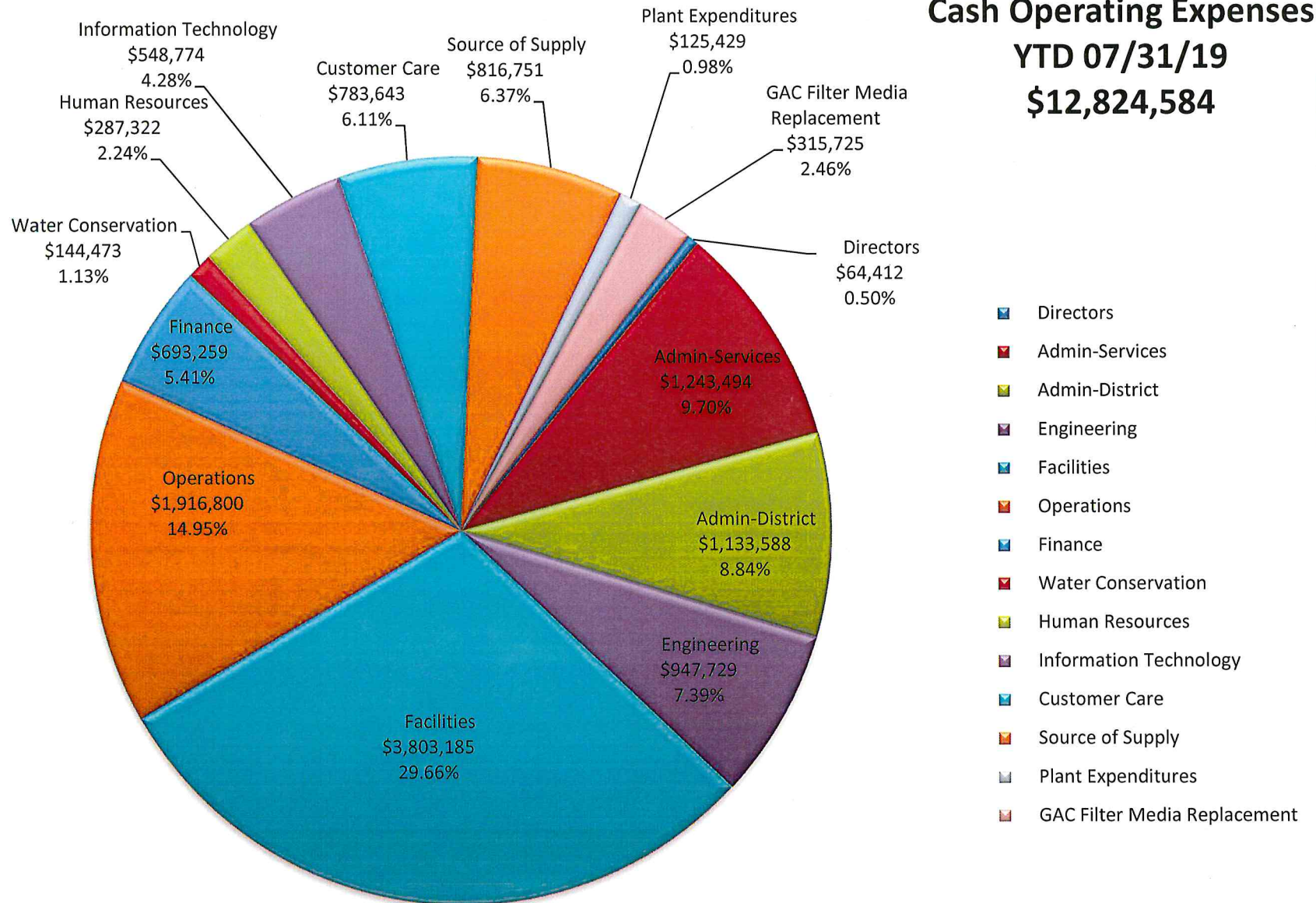
### P & L BUDGET vs. ACTUAL



### DEPARTMENTAL - BUDGET vs. ACTUAL

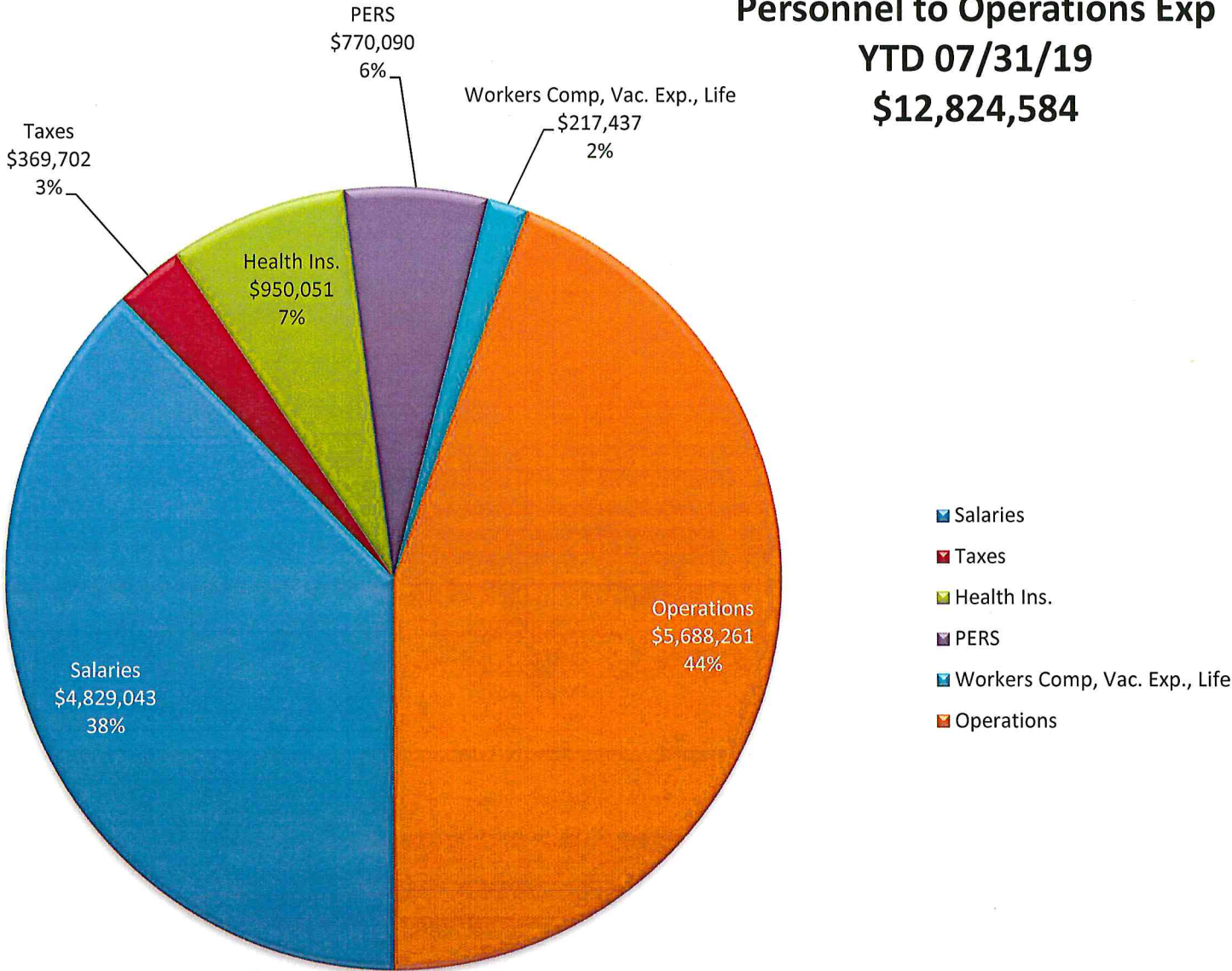


# Cash Operating Expenses YTD 07/31/19 \$12,824,584





**Personnel to Operations Exp  
YTD 07/31/19  
\$12,824,584**



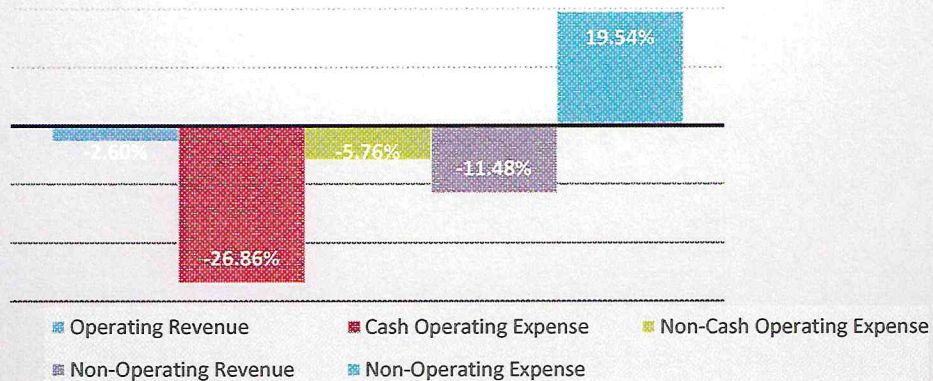
**Palmdale Water District**  
**Profit and Loss Statement**  
**Year-To-Year Comparison - July**

	2018	2019	Change	% Change	Consumption Comparison		
	July	July			2018	2019	
<b>Operating Revenue:</b>					Units Billed	787,801	754,952
Wholesale Water	\$ 117,765	\$ 56,792	\$ (60,973)	-51.78%	Active	26,674	26,715
Water Sales	947,034	899,138	(47,896)	-5.06%	Vacant	723	710
Meter Fees	1,098,795	1,151,536	52,741	4.80%	Rev/unit	\$ 3.00	\$ 3.05
Water Quality Fees	86,635	83,042	(3,593)	-4.15%	Rev/con	\$ 88.52	\$ 86.09
Elevation Fees	42,549	39,232	(3,317)	-7.80%	Unit/con	29.53	28.26
Other	68,336	70,046	1,709	2.50%			
<b>Total Operating Revenue</b>	<b>\$ 2,361,114</b>	<b>\$ 2,299,785</b>	<b>\$ (61,330)</b>	<b>-2.60%</b>			
<b>Cash Operating Expenses:</b>							
Directors	\$ 9,672	\$ 8,789	\$ (883)	-9.13%			
Administration-Services	174,729	157,205	(17,524)	-10.03%			
Administration-District	63,886	126,845	62,959	98.55%			
Engineering	157,716	121,962	(35,753)	-22.67%			
Facilities	568,874	524,572	(44,301)	-7.79%			
Operations	333,905	331,552	(2,353)	-0.70%			
Finance	119,008	75,846	(43,162)	-36.27%			
Water Conservation	22,236	18,141	(4,095)	-18.41%			
Human Resources	52,326	38,653	(13,674)	-26.13%			
Information Technology	44,529	53,697	9,167	20.59%			
Customer Care	114,830	96,192	(18,638)	-16.23%			
Source of Supply-Purchased Water	333,908	187	(333,721)	-99.94%			
Plant Expenditures	128,606	-	(128,606)	-100.00%			
GAC Filter Media Replacement	169,477	123,876	(45,601)	-26.91%			
<b>Total Cash Operating Expenses</b>	<b>\$ 2,293,702</b>	<b>\$ 1,677,517</b>	<b>\$ (616,185)</b>	<b>-26.86%</b>			
<b>Non-Cash Operating Expenses:</b>							
Depreciation	\$ 442,632	\$ 437,529	\$ (5,104)	-1.15%			
OPEB Accrual Expense	127,710	127,710	-	0.00%			
Bad Debts	1,999	2,945	947	47.37%			
Service Costs Construction	2,092	2,506	414	19.81%			
Capitalized Construction	(79,426)	(104,206)	(24,780)	31.20%			
<b>Total Non-Cash Operating Expenses</b>	<b>\$ 495,007</b>	<b>\$ 466,484</b>	<b>\$ (28,523)</b>	<b>-5.76%</b>			
<b>Net Operating Profit/(Loss)</b>	<b>\$ (427,594)</b>	<b>\$ 155,784</b>	<b>\$ 583,378</b>	<b>-136.43%</b>			
<b>Non-Operating Revenues:</b>							
Assessments (Debt Service)	\$ 440,417	\$ 396,000	\$ (44,417)	-10.09%			
Assessments (1%)	145,317	154,000	8,683	5.97%			
DWR Fixed Charge Recovery	-	-	-				
Interest	25,389	19,495	(5,894)	-23.22%			
CIF - Infrastructure	-	-	-				
CIF - Water Supply	-	-	-				
Grants - State and Federal	29,147	-	(29,147)	-100.00%			
Other	3,074	8	(3,066)	-99.73%			
<b>Total Non-Operating Revenues</b>	<b>\$ 643,343</b>	<b>\$ 569,503</b>	<b>\$ (73,841)</b>	<b>-11.48%</b>			
<b>Non-Operating Expenses:</b>							
Interest on Long-Term Debt	\$ 176,448	\$ 223,748	\$ 47,300	26.81%			
Amortization of SWP	216,738	237,885	21,147	9.76%			
Change in Investments in PRWA	-	-	-				
Water Conservation Programs	5,196	14,585	9,389	180.71%			
<b>Total Non-Operating Expenses</b>	<b>\$ 398,382</b>	<b>\$ 476,218</b>	<b>\$ 77,836</b>	<b>19.54%</b>			
<b>Net Earnings</b>	<b>\$ (182,633)</b>	<b>\$ 249,069</b>	<b>\$ 431,701</b>	<b>-236.38%</b>			

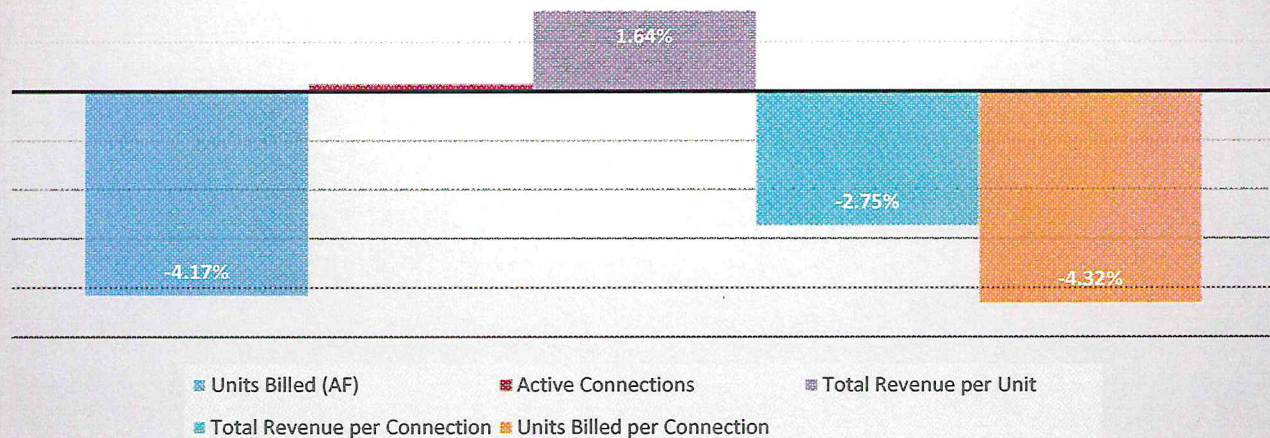


# YEAR-TO-YEAR COMPARISON July 2018 -To - July 2019

PERCENTAGE CHANGE



PERCENTAGE CHANGE

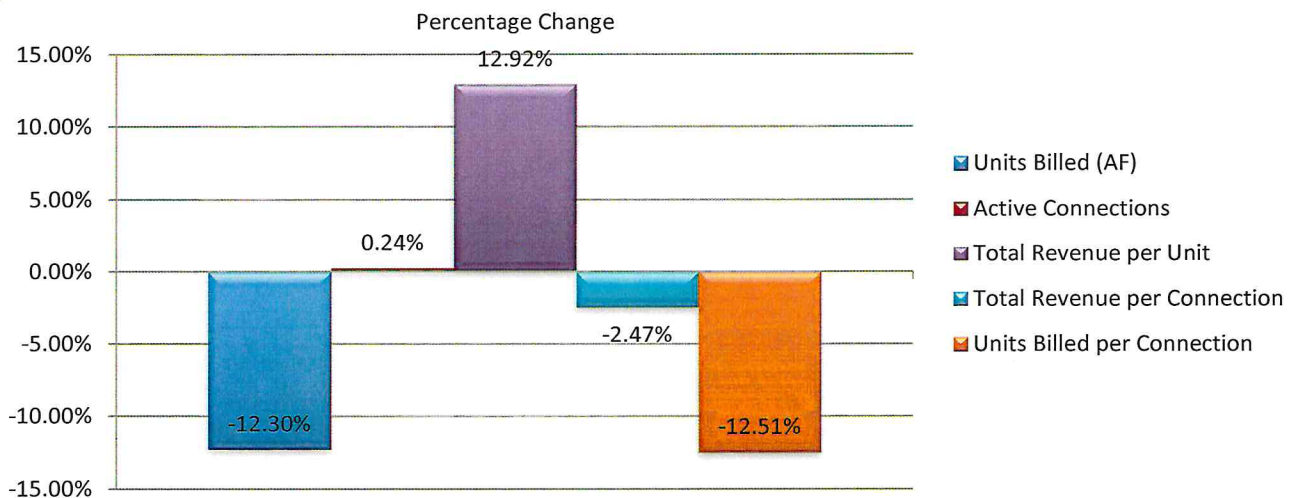
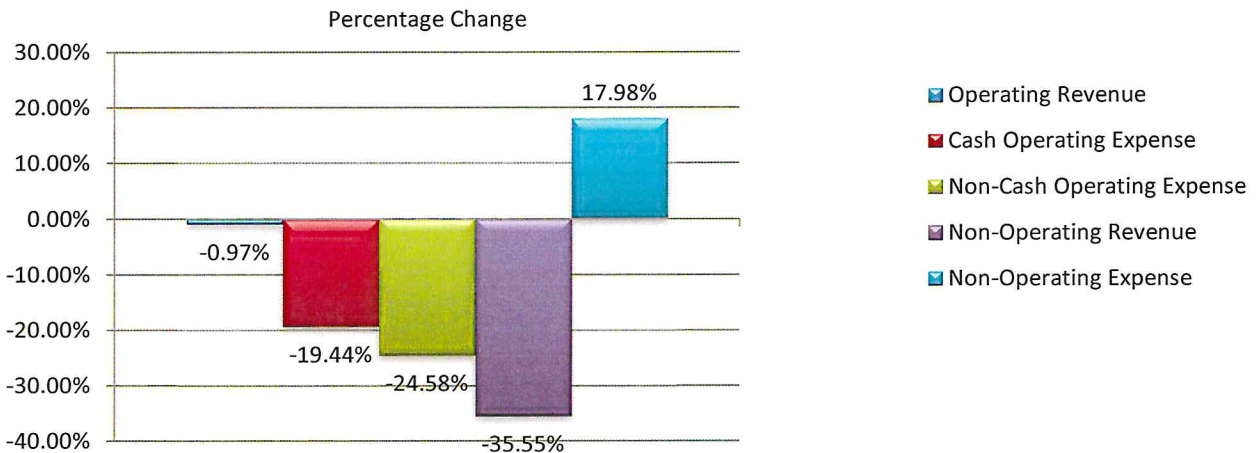


	2018	2019	Change	
Units Billed (AF)	1,809	1,733	-75	-4.17%
Active Connections	26,674	26,715	41	0.15%
Non-Active	723	710	-13	-1.80%
Total Revenue per Unit	\$3.00	\$3.05	\$0.05	1.64%
Total Revenue per Connection	\$88.52	\$86.09	-\$2.43	-2.75%
Units Billed per Connection	29.53	28.26	-1.27	-4.32%

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

	2017	2019	Change	% Change	Consumption Comparison		
	July	July			2017	2019	
<b>Operating Revenue:</b>					Units Billed	860,860	754,952
Wholesale Water	\$ 41,163	\$ 56,792	\$ 15,629	37.97%	Active	26,652	26,715
Water Sales	1,025,578	899,138	(126,440)	-12.33%	Vacant	766	710
Meter Fees	1,063,469	1,151,536	88,067	8.28%			
Water Quality Fees	103,303	83,042	(20,261)	-19.61%			
Elevation Fees	47,399	39,232	(8,167)	-17.23%	Rev/unit	\$ 2.70	\$ 3.05
Other	41,493	70,046	28,553	68.81%	Rev/con	\$ 85.58	\$ 83.46
Drought Surcharge	-	-	-	-	Unit/con	32.30	28.26
<b>Total Operating Revenue</b>	<b>\$ 2,322,404</b>	<b>\$ 2,299,785</b>	<b>\$ (22,619)</b>	<b>-0.97%</b>			
<b>Cash Operating Expenses:</b>							
Directors	\$ 7,687	\$ 8,789	\$ 1,101	14.33%			
Administration-Services	153,891	157,205	3,313	2.15%			
Administration-District	86,850	126,845	39,995	46.05%			
Engineering	142,186	121,962	(20,223)	-14.22%			
Facilities	562,691	524,572	(38,118)	-6.77%			
Operations	249,690	331,552	81,862	32.79%			
Finance	106,991	75,846	(31,145)	-29.11%			
Water Conservation	19,951	18,141	(1,809)	-9.07%			
Human Resources	24,708	38,653	13,945	56.44%			
Information Technology	52,296	53,697	1,401	2.68%			
Customer Care	105,699	96,192	(9,506)	-8.99%			
Source of Supply-Purchased Water	359,850	187	(359,663)	-99.95%			
Plant Expenditures	40,232	-	(40,232)	-100.00%			
GAC Filter Media Replacement	169,477	123,876	(45,601)	-26.91%			
<b>Total Cash Operating Expenses</b>	<b>\$ 2,082,198</b>	<b>\$ 1,677,517</b>	<b>\$ (404,681)</b>	<b>-19.44%</b>			
<b>Non-Cash Operating Expenses:</b>							
Depreciation	\$ 462,754	\$ 437,529	\$ (25,226)	-5.45%			
OPEB Accrual Expense	182,900	127,710	(55,189)	-30.17%			
Bad Debts	-	2,945	2,945				
Service Costs Construction	13,290	2,506	(10,784)	-81.14%			
Capitalized Construction	(40,409)	(104,206)	(63,797)	157.88%			
<b>Total Non-Cash Operating Expenses</b>	<b>\$ 618,535</b>	<b>\$ 466,484</b>	<b>\$ (152,051)</b>	<b>-24.58%</b>			
<b>Net Operating Profit/(Loss)</b>	<b>\$ (378,329)</b>	<b>\$ 155,784</b>	<b>\$ 534,113</b>	<b>-141.18%</b>			
<b>Non-Operating Revenues:</b>							
Assessments (Debt Service)	\$ 427,833	\$ 396,000	\$ (31,833)	-7.44%			
Assessments (1%)	138,833	154,000	15,167	10.92%			
DWR Fixed Charge Recovery	-	-	-				
Interest	13,296	19,495	6,199	46.62%			
CIF - Infrastructure	46,224	-	(46,224)	-100.00%			
CIF - Water Supply	277,954	-	(277,954)	-100.00%			
Grants - State and Federal	37,500	-	-				
Other	134	8	(126)	-93.90%			
<b>Total Non-Operating Revenues</b>	<b>\$ 941,775</b>	<b>\$ 569,503</b>	<b>\$ (334,772)</b>	<b>-35.55%</b>			
<b>Non-Operating Expenses:</b>							
Interest on Long-Term Debt	\$ 180,607	\$ 223,748	\$ 43,141	23.89%			
Amortization of SWP	216,738	237,885	21,147	9.76%			
Change in Investments in PRWA	-	-	-				
Water Conservation Programs	6,300	14,585	8,285	131.52%			
<b>Total Non-Operating Expenses</b>	<b>\$ 403,645</b>	<b>\$ 476,218</b>	<b>\$ 72,573</b>	<b>17.98%</b>			
<b>Net Earnings</b>	<b>\$ 159,801</b>	<b>\$ 249,069</b>	<b>\$ 126,767</b>	<b>79.33%</b>			

# YEAR-TO-YEAR COMPARISON July 2017 -To -July 2019



	2017	2019	Change	
Units Billed (AF)	1,976	1,733	-243	-12.30%
Active Connections	26,652	26,715	63	0.24%
Non-Active	766	710	-56	-7.31%
Total Revenue per Unit	\$2.70	\$3.05	\$0.35	12.92%
Total Revenue per Connection	\$85.58	\$83.46	-\$2.12	-2.47%
Units Billed per Connection	32.30	28.26	-4.04	-12.51%



**Palmdale Water District**  
**Revenue Analysis**  
**For the Seven Months Ending 7/31/2019**

2019

2018 to 2019 Comparison

	2019			Adjusted Budget	% of Budget	2018 to 2019 Comparison		
	Thru June	July	Year-to-Date			July	Year-to-Date	% Change
<b>Operating Revenue:</b>								
Wholesale Water	\$ 152,256	\$ 56,792	\$ 209,048	\$ 295,000	70.86%	\$ (60,973)	\$ (4,055)	-1.90%
Water Sales	3,048,189	899,138	3,947,327	9,653,000	40.89%	(47,896)	(444,828)	-10.13%
Meter Fees	6,970,200	1,151,536	8,121,736	13,719,000	59.20%	52,741	439,013	5.71%
Water Quality Fees	295,298	83,042	378,341	826,500	45.78%	(3,593)	(37,451)	-9.01%
Elevation Fees	122,232	39,232	161,463	370,000	43.64%	(3,317)	(29,681)	-15.53%
Other	448,880	70,046	518,926	875,000	59.31%	1,709	(102,836)	-16.54%
<b>Total Water Sales</b>	<b>\$ 11,037,056</b>	<b>\$ 2,299,785</b>	<b>\$ 13,336,841</b>	<b>\$ 25,738,500</b>	<b>51.82%</b>	<b>\$ (61,330)</b>	<b>\$ (179,838)</b>	<b>-1.35%</b>
<b>Non-Operating Revenues:</b>								
Assessments (Debt Service)	\$ 2,376,000	\$ 396,000	\$ 2,772,000	\$ 5,125,000	54.09%	\$ (44,417)	\$ (310,917)	-10.09%
Assessments (1%)	1,648,594	154,000	1,802,594	2,300,000	78.37%	8,683	378,256	26.56%
DWR Fixed Charge Recovery	145,017	-	145,017	175,000	82.87%	-	(21,153)	-12.73%
Interest	264,090	19,495	283,584	150,000	189.06%	(5,894)	186,103	190.91%
CIF - Infrastructure	7,910	-	7,910	18,750	42.19%	-	(5,462)	-40.85%
CIF - Water Supply	-	-	-	56,250	0.00%	-	(20,295)	-100.00%
Grants - State and Federal	9,185	-	9,185	100,000	9.19%	(29,147)	(38,482)	-80.73%
Other	25,726	8	25,734	50,000	51.47%	(3,066)	22,639	
<b>Total Non-Operating Revenues</b>	<b>\$ 4,476,522</b>	<b>\$ 569,503</b>	<b>\$ 5,046,024</b>	<b>\$ 7,975,000</b>	<b>63.27%</b>	<b>\$ (73,841)</b>	<b>\$ 190,691</b>	<b>3.93%</b>
<b>Total Revenue</b>	<b>\$ 15,513,578</b>	<b>\$ 2,869,288</b>	<b>\$ 18,382,866</b>	<b>\$ 33,713,500</b>	<b>54.53%</b>	<b>\$ (135,170)</b>	<b>\$ 10,853</b>	<b>0.06%</b>

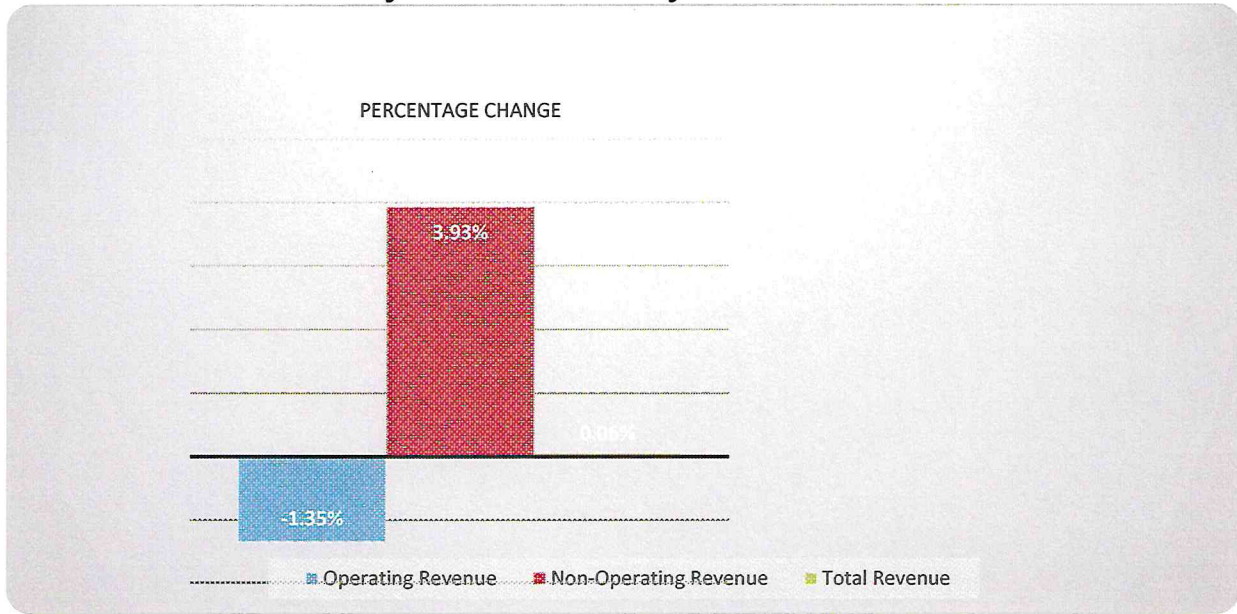
2018

	2018			Adjusted Budget	% of Budget
	Thru June	July	Year-to-Date		
<b>Operating Revenue:</b>					
Wholesale Water	\$ 95,338	\$ 117,765	\$ 213,103	\$ 160,000	133.19%
Water Sales	3,445,121	947,034	4,392,155	8,320,000	52.79%
Meter Fees	6,583,928	1,098,795	7,682,723	13,006,500	59.07%
Water Quality Fees	329,156	86,635	415,792	941,000	44.19%
Elevation Fees	148,596	42,549	191,145	360,000	53.10%
Other	553,426	68,336	621,762	800,000	77.72%
<b>Total Water Sales</b>	<b>\$ 11,060,226</b>	<b>\$ 2,243,349</b>	<b>\$ 13,303,576</b>	<b>\$ 23,587,500</b>	<b>56.40%</b>
<b>Non-Operating Revenues:</b>					
Assessments (Debt Service)	\$ 2,642,500	\$ 440,417	\$ 3,082,917	\$ 5,125,000	60.15%
Assessments (1%)	1,279,021	145,317	1,424,338	2,375,000	59.97%
DWR Fixed Charge Recovery	166,170	-	166,170	175,000	94.95%
Interest	72,092	25,389	97,481	90,000	108.31%
CIF - Infrastructure	13,372	-	13,372	62,500	21.39%
CIF - Water Supply	20,295	-	20,295	187,500	10.82%
Grants - State and Federal	18,520	29,147	47,667	178,000	26.78%
Other	22	3,074	3,095	60,000	5.16%
<b>Total Non-Operating Revenues</b>	<b>\$ 4,211,990</b>	<b>\$ 643,343</b>	<b>\$ 4,855,334</b>	<b>\$ 8,253,000</b>	<b>58.83%</b>
<b>Total Revenue</b>	<b>\$ 15,272,217</b>	<b>\$ 2,886,693</b>	<b>\$ 18,158,910</b>	<b>\$ 31,840,500</b>	<b>57.03%</b>



# REVENUE COMPARISON YEAR-TO-DATE

July 2018-To- July 2019



**Palmdale Water District  
Operating Expense Analysis  
For the Seven Months Ending 7/31/2019  
2019**

**2018 to 2019 Comparison**

	2019			Adjusted Budget	% of Budget	2018 to 2019 Comparison		
	Thru June	July	Year-to-Date			July	Year-to-Date	% Change
<b>Cash Operating Expenses:</b>								
Directors	\$ 55,624	\$ 8,789	\$ 64,412	\$ 140,500	45.85%	\$ (883)	\$ (9,613)	-12.99%
Administration-Services	1,086,289	157,205	1,243,494	2,119,700	58.66%	(17,524)	177,002	16.60%
Administration-District	1,006,743	126,845	1,133,588	2,166,500	52.32%	62,959	152,866	15.59%
Engineering	825,767	121,962	947,729	1,596,550	59.36%	(35,753)	(83,529)	-8.10%
Facilities	3,278,613	524,572	3,803,185	6,598,000	57.64%	(44,301)	(253,366)	-6.25%
Operations	1,585,247	331,552	1,916,800	3,012,000	63.64%	(2,353)	(77,567)	-3.89%
Finance	617,413	75,846	693,259	1,289,750	53.75%	(43,162)	(54,052)	-7.23%
Water Conservation	126,332	18,141	144,473	374,150	38.61%	(4,095)	8,388	6.16%
Human Resources	248,670	38,653	287,322	438,600	65.51%	(13,674)	(13,205)	-4.39%
Information Technology	495,078	53,697	548,774	956,050	57.40%	9,167	101,773	22.77%
Customer Care	687,451	96,192	783,643	1,347,700	58.15%	(18,638)	(211)	-0.03%
Source of Supply-Purchased Water	816,564	187	816,751	1,905,000	42.87%	(333,721)	(90,041)	-9.93%
Plant Expenditures	125,429	-	125,429	212,000	59.16%	(128,606)	(282,347)	-69.24%
GAC Filter Media Replacement	191,849	123,876	315,725	800,000	39.47%	(45,601)	(202,898)	-39.12%
<b>Total Cash Operating Expenses</b>	<b>\$ 11,147,067</b>	<b>\$ 1,677,517</b>	<b>\$ 12,824,584</b>	<b>\$ 22,956,500</b>	<b>55.86%</b>	<b>\$ (616,185)</b>	<b>\$ (626,799)</b>	<b>-4.89%</b>
<b>Non-Cash Operating Expenses:</b>								
Depreciation	\$ 2,637,218	\$ 437,529	\$ 3,074,746	\$ 5,050,000	60.89%	\$ (5,104)	\$ (49,293)	-1.58%
OPEB Accrual Expense	766,260	127,710	893,971	1,750,000	51.08%	-	-	
Bad Debts	8,283	2,945	11,229	50,000	22.46%	947	(73,959)	-86.82%
Service Costs Construction	7,181	2,506	9,687	100,000	9.69%	414	(58,426)	-85.78%
Capitalized Construction	(523,354)	(104,206)	(627,560)	(600,000)	104.59%	(24,780)	(191,293)	43.85%
<b>Total Non-Cash Operating Expenses</b>	<b>\$ 2,895,588</b>	<b>\$ 466,484</b>	<b>\$ 3,362,072</b>	<b>\$ 6,350,000</b>	<b>52.95%</b>	<b>\$ (28,523)</b>	<b>\$ (372,971)</b>	<b>-11.09%</b>
<b>Non-Operating Expenses:</b>								
Interest on Long-Term Debt	\$ 1,312,620	\$ 223,748	\$ 1,536,368	\$ 2,648,000	58.02%	\$ 47,300	\$ 277,013	22.00%
Amortization of SWP	1,426,917	237,885	1,664,802	2,881,000	57.79%	21,147	207,172	14.21%
Change in Investments in PRWA	306,655	-	306,655	300,000	102.22%	-	4,648	1.54%
Water Conservation Programs	9,080	14,585	23,665	236,500	10.01%	9,389	(36,773)	-60.84%
<b>Total Non-Operating Expenses</b>	<b>\$ 3,055,273</b>	<b>\$ 476,218</b>	<b>\$ 3,531,491</b>	<b>\$ 6,065,500</b>	<b>58.22%</b>	<b>\$ 77,836</b>	<b>\$ 452,059</b>	<b>14.68%</b>
<b>Total Expenses</b>	<b>\$ 17,097,928</b>	<b>\$ 2,620,219</b>	<b>\$ 19,718,148</b>	<b>\$ 35,372,000</b>	<b>55.75%</b>	<b>\$ (566,871)</b>	<b>\$ (547,710)</b>	<b>-2.70%</b>

**Palmdale Water District  
Operating Expense Analysis  
For the Seven Months Ending 7/31/2019**

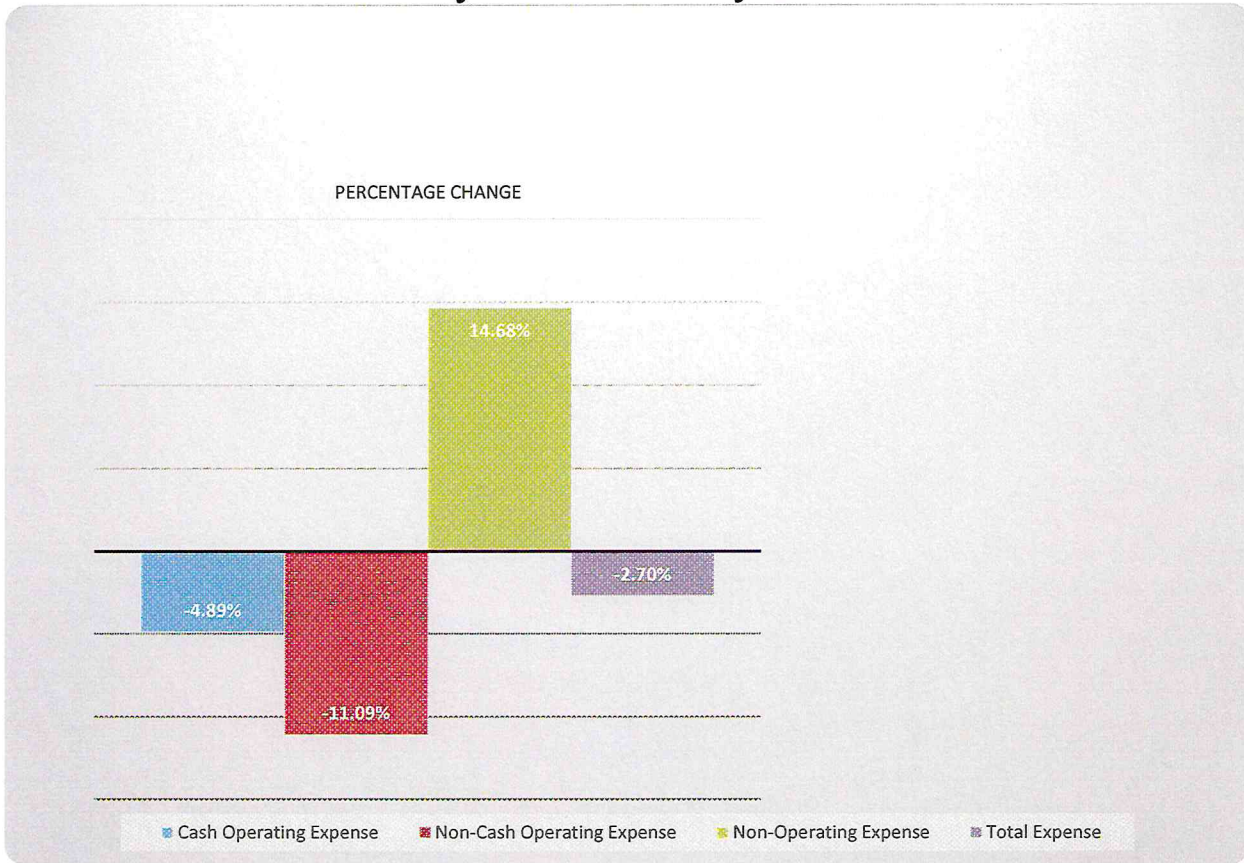
2018 to 2019 Comparison

2018

	Thru June	July	Year-to-Date	Adjusted Budget	% of Budget
<b>Cash Operating Expenses:</b>					
Directors	\$ 64,353	\$ 9,672	\$ 74,025	\$ 140,500	52.69%
Administration-Services	891,764	174,729	1,066,492	1,957,200	54.49%
Administration-District	916,835	63,886	980,722	1,730,000	56.69%
Engineering	873,543	157,716	1,031,258	1,662,900	62.02%
Facilities	3,487,678	568,874	4,056,551	7,091,750	57.20%
Operations	1,660,461	333,905	1,994,367	3,032,007	65.78%
Finance	628,303	119,008	747,311	1,291,250	57.87%
Water Conservation	113,848	22,236	136,085	300,000	45.36%
Human Resources	248,201	52,326	300,527	636,850	47.19%
Information Technology	402,472	44,529	447,001	896,350	49.87%
Customer Care	669,023	114,830	783,853	1,312,700	59.71%
Source of Supply-Purchased Water	572,884	333,908	906,791	2,100,000	43.18%
Plant Expenditures	279,171	128,606	407,776	1,144,000	35.64%
GAC Filter Media Replacement	349,146	169,477	518,623	840,000	61.74%
<b>Total Cash Operating Expenses</b>	<b>\$ 11,157,682</b>	<b>\$ 2,293,702</b>	<b>\$ 13,451,383</b>	<b>\$ 24,135,507</b>	<b>55.73%</b>
<b>Non-Cash Operating Expenses:</b>					
Depreciation	\$ 2,681,407	\$ 442,632	\$ 3,124,039	\$ 6,000,000	52.07%
OPEB Accrual Expense	766,260	127,710	893,971	2,300,000	38.87%
Bad Debts	83,189	1,999	85,188	50,000	170.38%
Service Costs Construction	66,022	2,092	68,113	125,000	54.49%
Capitalized Construction	(356,842)	(79,426)	(436,268)	(600,000)	72.71%
<b>Total Non-Cash Operating Expenses</b>	<b>\$ 3,240,037</b>	<b>\$ 495,007</b>	<b>\$ 3,735,043</b>	<b>\$ 7,875,000</b>	<b>47.43%</b>
<b>Non-Operating Expenses:</b>					
Interest on Long-Term Debt	\$ 1,082,908	\$ 176,448	\$ 1,259,356	\$ 2,063,500	61.03%
Amortization of SWP	1,240,892	216,738	1,457,630	2,851,000	51.13%
Change in Investments in PRWA	302,008	-	302,008	300,000	100.67%
Water Conservation Programs	55,242	5,196	60,438	221,000	27.35%
<b>Total Non-Operating Expenses</b>	<b>\$ 2,681,049</b>	<b>\$ 398,382</b>	<b>\$ 3,079,431</b>	<b>\$ 5,435,500</b>	<b>56.65%</b>
<b>Total Expenses</b>	<b>\$ 17,078,768</b>	<b>\$ 3,187,090</b>	<b>\$ 20,265,858</b>	<b>\$ 37,446,007</b>	<b>54.12%</b>

# EXPENSE COMPARISON YEAR-TO-DATE

## July 2018-To-July 2019





**Palmdale Water District  
2019 Directors Budget  
For the Seven Months Ending Wednesday, July 31, 2019**

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-01-4000-000 Directors Pay	\$ -	\$ -	\$ -	\$ -	
Employee Benefits					
1-01-4005-000 Payroll Taxes	2,235	5,500		3,265	40.64%
Subtotal (Benefits)	2,235	5,500	-	3,265	40.64%
 Total Personnel Expenses	 \$ 2,235	 \$ 5,500	 \$ -	 \$ 3,265	 40.64%
 OPERATING EXPENSES:					
1-01-xxxx-006 Director Share - Dizmang, Gloria	\$ 1,730	\$ 23,010		\$ 21,280	7.52%
1-01-xxxx-007 Director Share - Alvarado, Robert	17,150	27,000		9,850	63.52%
1-01-xxxx-008 Director Share - Mac Laren, Kathy	13,647	27,000		13,353	50.54%
1-01-xxxx-010 Director Share - Dino, Vincent	12,550	27,000		14,450	46.48%
1-01-xxxx-011 Director Share - Henriquez, Marco	3,990	3,990		(0)	100.01%
1-01-xxxx-012 Director Share - Wilson, Don	13,110	27,000		13,890	48.56%
Subtotal Operating Expenses	62,177	135,000	-	72,823	46.06%
 Total O & M Expenses	 \$ 64,412	 \$ 140,500	 \$ -	 \$ 76,087	 45.85%

**Palmdale Water District**  
**2019 Administration Services Budget**  
For the Seven Months Ending Wednesday, July 31, 2019

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-02-4000-000 Salaries	\$ 767,077	\$ 1,350,000		\$ 582,923	56.82%
1-02-4000-100 Overtime	2,118	14,000		11,882	15.13%
Subtotal (Salaries)	<u>\$ 769,195</u>	<u>\$ 1,364,000</u>	<u>\$ -</u>	<u>\$ 594,805</u>	<u>56.39%</u>
Employee Benefits					
1-02-4005-000 Payroll Taxes	\$ 57,714	\$ 96,500		38,786	59.81%
1-02-4010-000 Health Insurance	114,995	194,000		79,005	59.28%
1-02-4015-000 PERS	63,938	120,000		56,062	53.28%
Subtotal (Benefits)	<u>\$ 236,646</u>	<u>\$ 410,500</u>	<u>\$ -</u>	<u>\$ 173,854</u>	<u>57.65%</u>
Total Personnel Expenses	<u><u>\$ 1,005,841</u></u>	<u><u>\$ 1,774,500</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 768,659</u></u>	<u><u>56.68%</u></u>
OPERATING EXPENSES:					
1-02-4050-000 Staff Travel	\$ 10,451	\$ 14,000	\$ -	\$ 3,549	74.65%
1-02-4050-100 General Manager Travel	4,318	5,000		682	86.36%
1-02-4060-000 Staff Conferences & Seminars	2,990	6,000		3,010	49.83%
1-02-4060-100 General Manager Conferences & Seminars	2,604	4,000		1,396	65.10%
1-02-4130-000 Bank Charges	104,756	150,000		45,244	69.84%
1-02-4150-000 Accounting Services	19,000	25,000		6,000	76.00%
1-02-4175-000 Permits	12,942	17,500		4,558	73.96%
1-02-4180-000 Postage	6,290	25,000		18,710	25.16%
1-02-4190-100 Public Relations - Publications	21,155	30,000		8,845	70.52%
1-02-4190-700 Public Affairs - Marketing/Outreach	24,327	25,000		673	97.31%
1-02-4190-710 Public Affairs -Advertising	571	4,000		3,429	14.27%
1-02-4190-720 Public Affairs - Equipment	52	2,500		2,448	2.08%
1-02-4190-730 Public Affairs -Conference/Seminar/Travel	1,039	2,500		1,461	41.56%
1-02-4190-740 Public Affairs - Consultants	-	3,000		3,000	0.00%
1-02-4190-750 Public Affairs - Membership	640	700		60	91.43%
1-02-4200-000 Advertising	2,157	4,000		1,843	53.93%
1-02-4205-000 Office Supplies	18,879	22,000		3,121	85.81%
1-02-4210-000 Office Furniture	5,482	5,000		(482)	109.64%
Subtotal Operating Expenses	<u>\$ 237,653</u>	<u>\$ 345,200</u>	<u>\$ -</u>	<u>\$ 107,547</u>	<u>68.85%</u>
Total Departmental Expenses	<u><u>\$ 1,243,494</u></u>	<u><u>\$ 2,119,700</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 876,206</u></u>	<u><u>58.66%</u></u>

**Palmdale Water District**  
**2019 Administration District Wide Budget**  
For the Seven Months Ending Wednesday, July 31, 2019

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-02-5070-001 On-Call	\$ 43,389	\$ 105,000		\$ 61,611	41.32%
Subtotal (Salaries)	\$ 43,389	\$ 105,000	\$ -	\$ 61,611	41.32%
Employee Benefits					
1-02-5070-002 PERS-Unfunded Liability	\$ 379,510	\$ 699,000		319,490	54.29%
1-02-5070-003 Workers Compensation	200,117	375,000		174,883	53.36%
1-02-5070-004 Vacation Benefit Expense	13,580	25,000		11,420	54.32%
1-02-5070-005 Life Insurance	3,740	6,500		2,760	57.54%
Subtotal (Benefits)	\$ 596,947	\$ 1,105,500	\$ -	\$ 508,553	54.00%
Total Personnel Expenses	\$ 640,337	\$ 1,210,500	\$ -	\$ 570,163	52.90%
OPERATING EXPENSES:					
1-02-5070-006 Other Operating	\$ 18,773	\$ 25,000		6,227	75.09%
1-02-5070-007 Consultants	108,179	234,000		125,821	46.23%
1-02-5070-008 Insurance	125,423	280,000		154,577	44.79%
1-02-5070-009 Groundwater Adjudication - Legal	14,689	40,000		25,311	36.72%
1-02-5070-010 Legal Services	52,768	125,000		72,232	42.21%
1-02-5070-011 Memberships/Subscriptions	81,496	125,000		43,504	65.20%
1-02-5070-012 Elections	51,671	57,000		5,329	90.65%
1-02-5070-014 Groundwater Adjudication - Assessment	40,251	45,000		4,749	89.45%
Subtotal Operating Expenses	\$ 493,251	\$ 931,000	\$ -	\$ 437,749	52.98%
Total Departmental Expenses	\$ 1,133,588	\$ 2,141,500	\$ -	\$ 1,007,912	52.93%

**Palmdale Water District**  
**2019 Engineering Budget**  
For the Seven Months Ending Wednesday, July 31, 2019

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
<b>Personnel Budget:</b>					
1-03-4000-000 Salaries*	\$ 646,482	\$ 1,092,500	\$ (68,789)	\$ 377,229	63.15%
1-03-4000-100 Overtime*	13,254	11,250	(1,433)	(3,437)	135.01%
Subtotal (Salaries)	<u>\$ 659,735</u>	<u>\$ 1,103,750</u>	<u>\$ (70,222)</u>	<u>\$ 373,793</u>	<u>63.83%</u>
<b>Employee Benefits</b>					
1-03-4005-000 Payroll Taxes*	50,366	82,000	(7,711)	23,923	67.80%
1-03-4010-000 Health Insurance	136,957	211,000		74,043	64.91%
1-03-4015-000 PERS*	55,748	106,000	(6,876)	43,376	56.24%
Subtotal (Benefits)	<u>\$ 243,071</u>	<u>\$ 399,000</u>	<u>\$ (14,587)</u>	<u>\$ 141,342</u>	<u>63.23%</u>
Total Personnel Expenses	<u><u>\$ 902,806</u></u>	<u><u>\$ 1,502,750</u></u>	<u><u>\$ (84,809)</u></u>	<u><u>\$ 515,135</u></u>	<u><u>63.67%</u></u>
<b>OPERATING EXPENSES:</b>					
1-03-4050-000 Staff Travel	\$ 2,115	\$ 4,500		\$ 2,385	47.00%
1-03-4060-000 Staff Conferences & Seminars	1,590	4,800		3,210	33.13%
1-03-4060-001 Staff Training - Auto CAD Civil 3D	-	13,000		13,000	0.00%
1-03-4155-000 Contracted Services	2,432	20,000		17,568	12.16%
1-03-4165-000 Memberships/Subscriptions	2,230	2,500		270	89.19%
1-03-4250-000 General Materials & Supplies	1,422	10,500		9,078	13.54%
1-03-8100-100 Computer Software - Maint. & Support	3,262	31,000		27,738	10.52%
1-03-8100-200 Computer Software - SCADAWatch	31,873	7,500		(24,373)	424.97%
Subtotal Operating Expenses	<u>\$ 44,924</u>	<u>\$ 93,800</u>	<u>\$ -</u>	<u>\$ 48,876</u>	<u>47.89%</u>
Total Departmental Expenses	<u><u>\$ 947,729</u></u>	<u><u>\$ 1,596,550</u></u>	<u><u>\$ (84,809)</u></u>	<u><u>\$ 564,012</u></u>	<u><u>62.69%</u></u>

\* Budget adjustments by Board action 03/25/19



**Palmdale Water District**  
**2019 Facilities Budget**  
For the Seven Months Ending Wednesday, July 31, 2019

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-04-4000-000 Salaries	\$ 1,285,672	\$ 2,251,500		\$ 965,828	57.10%
1-04-4000-100 Overtime	108,130	115,000		6,870	94.03%
Subtotal (Salaries)	\$ 1,393,803	\$ 2,366,500	\$ -	\$ 972,697	58.90%
Employee Benefits					
1-04-4005-000 Payroll Taxes	109,198	181,000		71,802	60.33%
1-04-4010-000 Health Insurance	339,322	473,000		133,678	71.74%
1-04-4015-000 PERS	107,578	230,500		122,922	46.67%
Subtotal (Benefits)	\$ 556,098	\$ 884,500	\$ -	\$ 328,402	62.87%
Total Personnel Expenses	\$ 1,949,900	\$ 3,251,000	\$ -	\$ 1,301,100	59.98%
OPERATING EXPENSES:					
1-04-4050-000 Staff Travel	\$ 4,940	\$ 6,000		\$ 1,060	82.33%
1-04-4060-000 Staff Conferences & Seminars	1,955	15,000		13,045	13.03%
1-04-4155-000 Contracted Services	452,100	571,500		119,400	79.11%
1-04-4175-000 Permits-Dams	37,830	40,000		2,170	94.58%
1-04-4215-100 Natural Gas - Wells & Boosters	123,387	210,000		86,613	58.76%
1-04-4215-200 Natural Gas - Buildings	5,773	9,000		3,227	64.14%
1-04-4220-100 Electricity - Wells & Boosters	539,994	1,150,000		610,006	46.96%
1-04-4220-200 Electricity - Buildings	37,754	88,000		50,246	42.90%
1-04-4225-000 Maint. & Repair - Vehicles	13,825	32,500		18,675	42.54%
1-04-4230-100 Maint. & Rep. Office Building	4,260	25,000		20,740	17.04%
1-04-4235-110 Maint. & Rep. Equipment	6,320	12,000		5,680	52.67%
1-04-4235-400 Maint. & Rep. Operations - Wells	23,518	80,000		56,482	29.40%
1-04-4235-405 Maint. & Rep. Operations - Boosters	21,835	50,000		28,165	43.67%
1-04-4235-410 Maint. & Rep. Operations - Shop Bldgs	5,139	25,000		19,861	20.56%
1-04-4235-415 Maint. & Rep. Operations - Facilities	13,692	50,000		36,308	27.38%
1-04-4235-420 Maint. & Rep. Operations - Water Lines	138,890	300,000		161,110	46.30%
1-04-4235-425 Maint. & Rep. Operations - Littlerock Dam	169	15,000		14,831	1.12%
1-04-4235-430 Maint. & Rep. Operations - Palmdale Dam	670	-		(670)	
1-04-4235-435 Maint. & Rep. Operations - Palmdale Canal	4,884	10,000		5,116	48.84%
1-04-4235-440 Maint. & Rep. Operations - Large Meters	7,470	25,000		17,530	29.88%
1-04-4235-445 Maint. & Rep. Operations - Telemetry	893	-		(893)	
1-04-4235-450 Maint. & Rep. Operations - Hypo Generators	-	10,000		10,000	0.00%
1-04-4235-455 Maint. & Rep. Operations - Heavy Equipment	53,077	42,500		(10,577)	124.89%
1-04-4235-460 Maint. & Rep. Operations - Storage Reservoirs	1,948	5,000		3,052	38.97%
1-04-4235-461 Maint. & Rep. Operations - Air Vac	14,815	15,000		185	98.77%
1-04-4235-470 Maint. & Rep. Operations - Meters Exchanges	58,687	50,000		(8,687)	117.37%
1-04-4270-300 Telecommunication - Other	5,226	5,000		(226)	104.52%
1-04-4300-100 Testing - Regulatory Compliance	8,725	20,000		11,275	43.63%
1-04-4300-200 Testing - Large Meters	9,495	12,500		3,005	75.96%
1-04-4300-300 Testing - Edison Testing	2,550	15,000		12,450	17.00%
1-04-6000-000 Waste Disposal	9,306	20,000		10,694	46.53%
1-04-6100-100 Fuel and Lube - Vehicle	76,370	134,000		57,630	56.99%
1-04-6100-200 Fuel and Lube - Machinery	17,834	25,000		7,166	71.34%
1-04-6200-000 Uniforms	12,411	28,000		15,589	44.32%
1-04-6300-100 Supplies - General	19,969	55,000		35,031	36.31%
1-04-6300-200 Supplies - Hypo Generators	5,696	7,500		1,804	75.95%
1-04-6300-300 Supplies - Electrical	-	3,000		3,000	0.00%
1-04-6300-400 Supplies - Telemetry	832	5,000		4,168	16.64%
1-04-6300-800 Supplies - Construction Materials	18,423	35,000		16,577	52.64%
1-04-6400-000 Tools	27,369	45,000		17,631	60.82%
1-04-6450-000 Equipment	-	15,500		15,500	0.00%
1-04-7000-100 Leases -Equipment	15,560	15,000		(560)	103.73%
1-04-7000-100 Leases -Vehicles	49,694	70,000		20,306	70.99%
Subtotal Operating Expenses	\$ 1,853,285	\$ 3,347,000	\$ -	\$ 1,493,715	55.37%
Total Departmental Expenses	\$ 3,803,185	\$ 6,598,000	\$ -	\$ 2,794,815	57.64%

**Palmdale Water District**  
**2019 Operation Budget**  
For the Seven Months Ending Wednesday, July 31, 2019

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
<b>Personnel Budget:</b>					
1-05-4000-000 Salaries	\$ 585,912	\$ 1,006,500		\$ 420,588	58.21%
1-05-4000-100 Overtime	66,347	73,500		7,153	90.27%
Subtotal (Salaries)	\$ 652,259	\$ 1,080,000	\$ -	\$ 427,741	60.39%
<b>Employee Benefits</b>					
1-05-4005-000 Payroll Taxes	50,733	81,000		30,267	62.63%
1-05-4010-000 Health Insurance	94,024	179,000		84,976	52.53%
1-05-4015-000 PERS	49,573	102,000		52,427	48.60%
Subtotal (Benefits)	\$ 194,330	\$ 362,000	\$ -	\$ 167,670	53.68%
Total Personnel Expenses	\$ 846,589	\$ 1,442,000	\$ -	\$ 595,411	58.71%
<b>OPERATING EXPENSES:</b>					
1-05-4050-000 Staff Travel	\$ 2,158	\$ 3,000		\$ 842	71.92%
1-05-4060-000 Staff Conferences & Seminars	-	3,000		3,000	0.00%
1-05-4120-100 Training - Lab Equipment	-	5,000			
1-05-4155-000 Contracted Services	56,330	97,000		40,670	58.07%
1-05-4175-000 Permits	5,559	68,000		62,441	8.17%
1-05-4215-200 Natural Gas - WTP	834	3,000		2,166	27.81%
1-05-4220-200 Electricity - WTP	139,010	200,000		60,990	69.50%
1-05-4230-110 Maint. & Rep. - Office Equipment	1,609	5,000		3,391	32.19%
1-05-4235-110 Maint. & Rep. Operations - Equipment	7,699	20,000		12,301	38.49%
1-05-4235-410 Maint. & Rep. Operations - Shop Bldgs	5,985	6,000		15	99.75%
1-05-4235-415 Maint. & Rep. Operations - Facilities	82,288	70,000		(12,288)	117.55%
1-05-4235-500 Maint. & Rep. Operations - Wind Turbine	2,790	10,000		7,210	27.90%
1-05-4236-000 Palmdale Lake Management	90,111	100,000		9,889	90.11%
1-05-6000-000 Waste Disposal	1,556	20,000		18,444	7.78%
1-05-6200-000 Uniforms	7,818	16,000		8,182	48.86%
1-05-6300-100 Supplies - Misc.	3,786	15,000		11,214	25.24%
1-05-6300-600 Supplies - Lab	33,107	60,000		26,893	55.18%
1-05-6300-700 Outside Lab Work	49,613	100,000		50,388	49.61%
1-05-6400-000 Tools	2,378	6,000		3,622	39.63%
1-05-6500-000 Chemicals	567,038	760,000		192,962	74.61%
1-05-7000-100 Leases -Equipment	10,542	3,000		(7,542)	351.41%
Subtotal Operating Expenses	\$ 1,070,211	\$ 1,570,000	\$ -	\$ 494,789	68.17%
Total Departmental Expenses	\$ 1,916,800	\$ 3,012,000	\$ -	\$ 1,090,200	63.64%

**Palmdale Water District**  
**2019 Finance Budget**  
For the Seven Months Ending Wednesday, July 31, 2019

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-06-4000-000 Salaries	\$ 390,001	\$ 711,750		\$ 321,749	54.79%
1-06-4000-100 Overtime	330	3,000		2,670	10.98%
Subtotal (Salaries)	<u>\$ 390,331</u>	<u>\$ 714,750</u>	<u>\$ -</u>	<u>\$ 324,419</u>	<u>54.61%</u>
Employee Benefits					
1-06-4005-000 Payroll Taxes	29,019	55,000		25,981	52.76%
1-06-4010-000 Health Insurance	64,749	101,250		36,501	63.95%
1-06-4015-000 PERS	35,141	72,500		37,359	48.47%
Subtotal (Benefits)	<u>\$ 128,909</u>	<u>\$ 228,750</u>	<u>\$ -</u>	<u>\$ 99,841</u>	<u>56.35%</u>
Total Personnel Expenses	<u><u>\$ 519,240</u></u>	<u><u>\$ 943,500</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 424,260</u></u>	<u><u>55.03%</u></u>
OPERATING EXPENSES:					
1-06-4050-000 Staff Travel	\$ 347	\$ 2,000		\$ 1,654	17.33%
1-06-4060-000 Staff Conferences & Seminars	335	1,500.00		1,165	22.33%
1-06-4155-000 Contracted Services	14,835	12,250		(2,585)	121.10%
1-06-4155-100 Contracted Services - Infosend	124,041	270,000		145,959	45.94%
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	17,736	25,000		7,264	70.94%
1-06-4270-200 Telecommunication - Cellular Stipend	14,630	24,500		9,870	59.71%
1-06-7000-100 Leases - Equipment	1,876	3,000		1,124	62.53%
Subtotal Operating Expenses	<u>\$ 174,019</u>	<u>\$ 346,250</u>	<u>\$ -</u>	<u>\$ 172,231</u>	<u>50.26%</u>
Total Departmental Expenses	<u><u>\$ 693,259</u></u>	<u><u>\$ 1,289,750</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 596,491</u></u>	<u><u>53.75%</u></u>



**Palmdale Water District**  
**2019 Water Conservation Budget**  
For the Seven Months Ending Wednesday, July 31, 2019

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-07-4000-000 Salaries	\$ 90,156	\$ 156,750		\$ 66,594	57.52%
1-07-4000-100 Overtime	3,221	3,000		(221)	107.38%
Subtotal (Salaries)	<u>\$ 93,377</u>	<u>\$ 159,750</u>		<u>\$ 66,373</u>	<u>58.45%</u>
Employee Benefits					
1-07-4005-000 Payroll Taxes	7,396	12,500		5,104	59.17%
1-07-4010-000 Health Insurance	25,880	40,400		14,520	64.06%
1-07-4015-000 PERS	8,580	16,000		7,420	53.63%
Subtotal (Benefits)	<u>\$ 41,856</u>	<u>\$ 68,900</u>	\$ -	<u>\$ 27,044</u>	<u>60.75%</u>
Total Personnel Expenses	<u><u>\$ 135,233</u></u>	<u><u>\$ 228,650</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 93,638</u></u>	<u><u>59.14%</u></u>
OPERATING EXPENSES:					
1-07-4050-000 Staff Travel	\$ 1,412	\$ 2,500		\$ 1,088	56.50%
1-07-4060-000 Staff Conferences & Seminar	750	3,000		2,250	25.00%
1-07-4190-300 Public Relations - Landscape Workshop/Training	89	5,000		4,911	1.79%
1-07-4190-400 Public Relations - Contests	390	3,000		2,610	13.01%
1-07-4190-500 Public Relations - Education Programs	1,177	120,000		118,823	0.98%
1-07-4190-900 Public Relations - Other	1,522	5,000		3,478	30.44%
1-07-6300-100 Supplies - Misc.	3,899	7,000		3,101	55.70%
Subtotal Operating Expenses	<u>\$ 9,240</u>	<u>\$ 145,500</u>	<u>\$ -</u>	<u>\$ 136,260</u>	<u>6.35%</u>
Total Departmental Expenses	<u><u>\$ 144,473</u></u>	<u><u>\$ 374,150</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 229,898</u></u>	<u><u>38.61%</u></u>

**Palmdale Water District**  
**2019 Human Resources Budget**  
For the Seven Months Ending Wednesday, July 31, 2019

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-08-4000-000 Salaries	\$ 135,378	\$ 222,750		\$ 87,372	60.78%
1-08-4000-100 Salaries - Overtime	-	1,000		1,000	0.00%
Subtotal (Salaries)	<u>\$ 135,378</u>	<u>\$ 222,750</u>	\$ -	<u>\$ 87,372</u>	<u>60.78%</u>
Employee Benefits					
1-08-4005-000 Payroll Taxes	10,699	17,000		6,301	62.94%
1-08-4010-000 Health Insurance	20,497	31,750		11,253	64.56%
1-08-4015-000 PERS	10,163	18,000		7,837	56.46%
Subtotal (Benefits)	<u>\$ 41,359</u>	<u>\$ 66,750</u>	\$ -	<u>\$ 25,391</u>	<u>61.96%</u>
Total Personnel Expenses	<u><u>\$ 176,737</u></u>	<u><u>\$ 289,500</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 112,763</u></u>	<u><u>61.05%</u></u>
OPERATING EXPENSES:					
1-08-4050-000 Staff Travel	\$ 777	\$ 1,500		\$ 723	51.83%
1-08-4060-000 Staff Conferences & Seminars	749	1,500		751	49.93%
1-08-4070-000 Employee Expense	54,367	50,000		(4,367)	108.73%
1-08-4090-000 Temporary Staffing	-	-		-	
1-08-4095-000 Employee Recruitment	4,459	3,000		(1,459)	148.62%
1-08-4100-000 Employee Retention	2,446	5,000		2,554	48.92%
1-08-4105-000 Employee Relations	220	3,500		3,280	6.29%
1-08-4120-100 Training-Safety	2,214	35,000		32,786	6.33%
1-08-4120-200 Training-Speciality	6,876	15,000		8,124	45.84%
1-08-4121-000 Safety Program	35	1,000		965	3.50%
1-08-4165-000 Membership/Subscriptions	1,140	1,600		460	71.26%
1-08-4165-100 HR/Safety Publications	-	1,000		1,000	0.00%
1-08-6300-500 Supplies - Safety	25,430	30,000		4,570	84.77%
Subtotal Operating Expenses	<u>\$ 98,714</u>	<u>\$ 148,100</u>	\$ -	<u>\$ 49,386</u>	<u>66.65%</u>
Total Departmental Expenses	<u><u>\$ 275,451</u></u>	<u><u>\$ 437,600</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 162,149</u></u>	<u><u>62.95%</u></u>

**Palmdale Water District**  
**2019 Information Technology Budget**  
For the Seven Months Ending Wednesday, July 31, 2019

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
<b>Personnel Budget:</b>					
1-09-4000-000 Salaries*	\$ 151,364	\$ 213,500	\$ 68,789	\$ 130,925	53.62%
1-09-4000-100 Overtime*	351	3,000	1,433	4,082	7.92%
Subtotal (Salaries)	<u>\$ 151,715</u>	<u>\$ 216,500</u>	<u>\$ 70,222</u>	<u>\$ 135,007</u>	<u>52.91%</u>
<b>Employee Benefits</b>					
1-09-4005-000 Payroll Taxes*	11,549	17,000	7,711	13,162	46.73%
1-09-4010-000 Health Insurance	17,481	24,750		7,269	70.63%
1-09-4015-000 PERS*	13,218	21,750	6,876	15,408	46.17%
Subtotal (Benefits)	<u>\$ 42,247</u>	<u>\$ 63,500</u>	<u>\$ 14,587</u>	<u>\$ 35,840</u>	<u>54.10%</u>
Total Personnel Expenses	<u><u>\$ 193,962</u></u>	<u><u>\$ 280,000</u></u>	<u><u>\$ 84,809</u></u>	<u><u>\$ 170,847</u></u>	<u><u>53.17%</u></u>
<b>OPERATING EXPENSES:</b>					
1-09-4050-000 Staff Travel	\$ 2,492	\$ 3,000		\$ 508	83.06%
1-09-4060-000 Staff Conferences & Seminars	859	10,000		9,141	8.59%
1-09-4155-000 Contracted Services	110,366	200,850		90,484	54.95%
1-09-4165-000 Memberships/Subscriptions	355	2,500		2,145	14.20%
1-09-4270-000 Telecommunications	54,355	99,500		45,145	54.63%
1-09-7000-100 Leases - Equipment	31,493				
1-09-8000-100 Computer Equipment - Computers	34,133	45,000		10,867	75.85%
1-09-8000-200 Computer Equipment - Laptops	7,521	45,000		37,479	16.71%
1-09-8000-300 Computer Equipment - Monitors	2,214	2,000		(214)	110.70%
1-09-8000-500 Computer Equipment - Toner Cartridges	72	3,000		2,928	2.41%
1-09-8000-550 Computer Equipment - Telephony	-	3,000		3,000	0.00%
1-09-8000-600 Computer Equipment - Other	5,371	25,000		19,629	21.48%
1-09-8000-650 Computer Equipment - Warranty & Support	6,000	15,000		9,000	40.00%
1-09-8100-100 Computer Software - Maint. and Support	61,457	145,200		83,743	42.33%
1-09-8100-150 Computer Software - Dynamics GP Support	30,221	55,000		24,779	54.95%
1-09-8100-200 Computer Software - Software and Upgrades	7,905	20,000		12,095	39.53%
Subtotal Operating Expenses	<u>\$ 354,812</u>	<u>\$ 674,050</u>	<u>\$ -</u>	<u>\$ 350,731</u>	<u>52.64%</u>
Total Departmental Expenses	<u><u>\$ 548,774</u></u>	<u><u>\$ 954,050</u></u>	<u><u>\$ 84,809</u></u>	<u><u>\$ 521,578</u></u>	<u><u>52.82%</u></u>

\* Budget adjustments by Board action 03/25/19

**Palmdale Water District**  
**2019 Customer Care Budget**  
For the Seven Months Ending Wednesday, July 31, 2019

	YTD ACTUAL 2019	ORIGINAL BUDGET 2019	ADJUSTMENTS 2019	ADJUSTED BUDGET REMAINING	PERCENT USED
<b>Personnel Budget:</b>					
1-10-4000-000 Salaries	\$ 538,294	\$ 897,000		\$ 358,706	60.01%
1-10-4000-100 Overtime	1,567	7,500		5,933	20.89%
Subtotal (Salaries)	<u>\$ 539,861</u>	<u>\$ 904,500</u>	\$ -	<u>\$ 364,639</u>	<u>59.69%</u>
<b>Employee Benefits</b>					
1-10-4005-000 Payroll Taxes	40,793	68,500		27,707	59.55%
1-10-4010-000 Health Insurance	136,147	181,500		45,353	75.01%
1-10-4015-000 PERS	46,642	121,500		74,858	38.39%
Subtotal (Benefits)	<u>\$ 223,582</u>	<u>\$ 371,500</u>	\$ -	<u>\$ 147,918</u>	<u>60.18%</u>
Total Personnel Expenses	<u><u>\$ 763,443</u></u>	<u><u>\$ 1,276,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 512,557</u></u>	<u><u>59.83%</u></u>
<b>OPERATING EXPENSES:</b>					
1-10-4050-000 Staff Travel	\$ 536	\$ 2,000		\$ 1,464	26.81%
1-10-4060-000 Staff Conferences & Seminars	954	3,000		2,046	31.80%
1-10-4155-000 Contracted Services	17,236	22,000		4,764	78.35%
1-10-4230-110 Maintenance & Repair-Office Equipment	-	200		200	0.00%
1-10-4250-000 General Material & Supplies	602	7,000		6,398	8.61%
1-10-4260-000 Business Forms	871	2,500		1,629	34.85%
Subtotal Operating Expenses	<u>\$ 20,200</u>	<u>\$ 36,700</u>	\$ -	<u>\$ 16,500</u>	<u>55.04%</u>
Total Departmental Expenses	<u><u>\$ 783,643</u></u>	<u><u>\$ 1,312,700</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 529,057</u></u>	<u><u>59.70%</u></u>

2018 Capital Projects - Contractual Commitments and Needs

AGENDA ITEM NO. 4.4

New and Replacement Capital Projects

Budget Year	Project	Project Title	Project Type	Estimated Expense	Contractor	Approved Contract Amount	Board / Manager Approval	Payments Approved to Date	Contract Balance	Through Dec. 2018	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2019 Total	2020 Carryover	
2017	12-400	PRGRRP - Construction of Monitoring Wells / Test Basin	Water Supply		Environmental Const.	427,490	04/26/2017	232,192	195,298	232,192	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2017	12-400	PRGRRP - Construction of Monitoring Wells / Test Basin - Auxiliary Items	Water Supply		Various Vendors			133,922	-	74,342	-	-	54,040	-	-	5,540	-	-	-	-	-	-	-	59,580	
2017	15-611	WM Replacement - Camares & Avenue S14 (Spec 1502)	Replacement Cap.	110,000				40,438	-	10,584	-	-	-	-	6,722	9,864	13,267	-	-	-	-	-	-	29,854	
2017	15-614	WTP - Drainage Improvements	New Capital	80,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2017	16-411	6MG Clearwell - Piping Replacement	Replacement Cap.					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2017	16-605	WTP - Additional Brine Tank/Salt Silo	New Capital	90,000				81,009	-	59,389	14,293	4,664	340	1,516	-	808	-	-	-	-	-	-	-	21,621	
2017	16-611	CL2 Monitoring @ Well Sites	Regulatory	110,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2017	17-613	Avenue T8 Booster #2 - Emergency Repair	Replacement Cap.		Best Drilling & Pump, Inc.			36,540	-	36,540	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018	12-611	WM Replacement - Avenue P8/20th	Replacement Cap.	410,000				3,220	-	-	-	-	-	-	-	-	3,220	-	-	-	-	-	-	3,220	
2018	15-613	WM Replacement - Avenue V5 (Spec 1504)	Replacement Cap.	45,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018	16-602	WM Replacement - Avenue P & 25th ST (Spec 1601)	Replacement Cap.	152,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018	17-602	WM Replacement - 13th ST E/Avenue R (Spec 1703)	Replacement Cap.	170,000				43,657	-	26,422	6,150	11,085	-	-	-	-	-	-	-	-	-	-	-	17,235	
2018	17-608	Replace PRV - Avenue S14/Camares	Replacement Equip.					492	-	492	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018	18-408	Water Meter Replacement Program (Qty. 3,400)	Replacement Cap.	550,000				499,132	-	487,830	11,302	-	-	-	-	-	-	-	-	-	-	-	-	11,302	
2018	18-410	PRV Replacement - 40th ST E (Bypass)	General Project					9,165	-	9,165	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018	18-601	6MG Clearwell - Curtain Repairs	General Project	94,000	Garrett Paint & Sndblisting			85,169	-	85,169	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018	18-603	Well 29 - Rehabilitation	Replacement Cap.	65,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018	18-605	Well 14 - Rehabilitation	Replacement Cap.					15,962	-	15,962	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018	18-606	45th ST Tank Site - Altitude Valve Replacement	Replacement Cap.	70,000				72,141	-	72,141	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018	18-609	WTP Replacement Sodium Hypochlorite Unit	Replacement Cap.	68,000	DeNora Water Tech			68,290	-	68,290	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018	18-611	WTP - MPS6120-ZETASIZER Water Testing Equipment	New Equipment					72,862	-	72,862	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018	18-613	WTP - Ferric Chloride Tank	General Project					52,661	-	8,636	2,308	-	-	-	39,566	2,152	-	-	-	-	-	-	-	44,025	
2018	18-414	Well # 25 - Emergency Rehabilitation	General Project					160,576	-	-	-	-	-	88,341	-	29,729	42,506	-	-	-	-	-	-	160,576	
2018	18-615	Install/Construction - Water Fill Station	General Project					19,942	-	-	-	-	-	-	-	19,942	-	-	-	-	-	-	-	19,942	
2019	19-403	2019 Canal Repair-Bentonite	General Project	12,000				7,763	-	-	-	-	-	7,763	-	-	-	-	-	-	-	-	-	7,763	
2019	19-404	2019 Meter Exchange Project	General Project	750,000				508,249	-	-	-	-	507,176	632	-	-	441	-	-	-	-	-	-	508,249	
2018		45th ST - Booster #3	Replacement Cap.	23,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018		Well 3 - Booster	Replacement Cap.	15,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018		Well 14 - Booster	Replacement Cap.	8,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018		Ave. P-12, Division, 2nd, 3rd, Stanridge Water Main Repl.	Replacement Cap.	750,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018		Sierra Hwy. Tie-in and Abandonment	Replacement Cap.	15,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018		Ave. Q-14 and 17th Street East Water Main Replacement	Replacement Cap.	45,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018		Ave. Q-10 and 12th Street East Water Main Replacement	Replacement Cap.	15,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018		Protective Coatings on WTP Structures	Replacement Cap.	100,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018		WTP Infrastructure and Process/Equipment Repairs	Replacement Cap.	75,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018		PRV Replacements 37th St; 40th St	Replacement Equip.	26,667				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018		Altitude Valve - 25th St East (Body Only)	Replacement Equip.	22,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018		Littlerock - Insertion Mag Meter	Replacement Equip.	32,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018		T-8 Booster Station Pump Skids	Replacement Equip.	35,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018		Intellispark @ Well 11 & 15	Replacement Equip.	13,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2018-2020		Replacement of Structural Support Beams - WTP Sed. Basins	Replacement Cap.	300,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2019		Ancillary costs related to all project over and above the main contractor			Various Vendors			2,358	-	-	-	-	-	2,358	-	-	-	-	-	-	-	-	-	2,358	
<b>Sub-Totals:</b>				<b>4,140,667</b>		<b>427,490</b>		<b>2,145,740</b>	<b>195,298</b>	<b>1,260,016</b>	<b>34,053</b>	<b>15,749</b>	<b>561,556</b>	<b>100,610</b>	<b>46,288</b>	<b>68,035</b>	<b>59,434</b>						<b>885,725</b>		



2018 Capital Projects - Contractual Commitments and Needs

AGENDA ITEM NO. 4.4

Consulting and Engineering Support

Budget Year	Project	Project Title	Project Type	Estimated Expense	Contractor	Approved Contract Amount	Board / Manager Approval	Payments Approved to Date	Contract Balance	Through Dec. 2018	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2019 Total	2020 Carryover
2017	12-400	PRGRRP - CEQA, Permitting, Pre-Design, and Pilot	Water Supply		Kennedy/Jenks	1,627,000	05/12/2016	-	1,627,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Paid by General Fund			Kennedy/Jenks			432,840	-	432,840	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	14-603	Upper Amargosa Recharge Project	Water Supply		City of Palmdale	1,250,000	12/04/2013	244,431	1,005,569	18,806	-	-	-	225,626	-	-	-	-	-	-	-	-	225,626	-
2017	04-501	Littlerock Sediment Removal Project (EIR/EIS/Permitting)	Water Supply		Aspen	869,023	09/14/2016	-	869,023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Paid by General Fund			Aspen			208,383	-	206,782	-	-	-	-	-	1,601	-	-	-	-	-	-	1,601	-
		Paid by 2018A Water Revenue Bonds			Aspen	1,238,287	07/18/2018	576,991	661,296	184,515	-	223,960	78,799	49,460	-	6,959	33,297	-	-	-	-	-	392,476	-
		Paid by 2018A Water Revenue Bonds			ASI	9,275,808	07/18/2018	4,276,589	4,999,219	1,777,841	-	2,159,848	338,899	-	-	-	-	-	-	-	-	-	2,498,747	-
2017	04-501	Littlerock Sediment Removal (Cost Recovery Agreement)	Permitting		Forest Service	100,000	04/26/2017	-	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	04-501	Littlerock Sediment Removal Project - Design Grade Control Structure	Water Supply	350,000				146,954	-	146,954	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	14-404	Water System Master Plan - CEQA	Facilities Planning		ESA	174,715	11/09/2016	133,778	131,242	133,778	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Water System Master Plan - CEQA (Amendment No. 1)	Facilities Planning		ESA	69,985	01/24/2018																	
		Water System Master Plan - CEQA (Amendment No. 2)	Facilities Planning		ESA	20,320	05/14/2018																	
		Water System Master Plan - Hydraulic Model	Facilities Planning		Stantec	9,510	05/14/2018	-	9,510	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	17-405	WTP Process Evaluation (As-Needed)	Regulatory		Carollo	35,000	01/11/2017	3,500	31,500	3,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	17-410	Sanitary Survey Update	Regulatory	50,000	Black & Veatch	49,773	07/26/2017	33,763	16,010	33,763	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2017	04-501	Littlerock Sediment Removal Project - State Permits	Permitting	152,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	18-402	Emergency Action Plan	Planning	175,000	Black & Veatch	178,970	01/24/2018	132,186	46,784	124,573	-	-	-	5,776	1,837	-	-	-	-	-	-	-	7,613	-
2018		System Valuation Study	Financial Planning	30,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Electrical Engineering (As-Needed)	Facilities Design	10,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Energy Storage - Feasibility and Pilot Study	Savings/Efficiency	50,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<b>Sub-Totals:</b>		817,000		14,898,391		6,189,415	9,497,153	3,063,352	-	2,383,808	417,699	280,862	1,837	8,560	33,297	-	-	-	-	-	3,126,063	-

New and Replacement Equipment

Budget Year	Project	Project Title	Project Type	Estimated Expense	Contractor	Approved Contract Amount	Board / Manager Approval	Payments Approved to Date	Contract Balance	Through Dec. 2018	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2019 Total	2020 Carryover
2018	17-402	WTP - Security Improvements - Additional Cameras (Blind Spots) Spec. No. 1702	Safety		Siemens	20,000		10,236	9,764	10,236	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018	18-405	Replace and Upgrade VMWare Servers (EOL)	Replacement Equip.					81,721	-	81,721	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Replace Firewall and VPN Appliances (EOL)	Replacement Equip.					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Upgrade Microsoft GP & SQL Databases	Replacement Equip.					-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Water Meter Calibration Bench	New Equipment	10,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Online Forms (Add-In Functionality)	New Equipment	5,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Customer Texting / Mass Communication	New Equipment	15,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Conference Bridge - ShoreTel	New Equipment	25,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2018		Data Center UPS - Whole Room UPS	New Equipment	25,000				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<b>Sub-Totals:</b>		80,000		20,000		91,957	9,764	91,957	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Water Quality Fee Funded Projects

Budget Year	Work Order	Project Title	Project Type	Estimated Expense	Vendor/Supplier	Approved Contract Amount	Board / Manager Approval	Payments Approved to Date	Contract Balance	Through Dec. 2018	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2019 Total	2020 Carryover
2019	19-401	GAC Replacements @ WTP	Water Quality	760,000	Calgon Carbon	-	07/09/2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019	19-401	GAC Replacement @ Underground Booster Station	Water Quality	40,000	Evoqua	-	03/10/2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		<b>Sub-Totals:</b>		800,000		-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

Project Summary (W/O GAC Included)										Totals	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2019 Total	
Total Approved Contracts to Date										15,345,881														
Total Payments on Approved Contracts to Date										8,427,113														
Total Contract Balance to Date										9,702,214														
Non-Operating Capital Expenditures (Paid)											34,053	2,399,557	979,254	381,473	48,125	76,595	92,731	-	-	-	-	-	4,011,788	
Non-Operating Capital Expenditures (Projected)											-	-	-	-	-	-	-	-	-	-	-	-	-	-
Funding Available Through Water Supply Fees											-	-	-	-	-	-	-	-	-	-	-	-	-	-
2019 Funding Through Budgeted Non-Operating Capital Ex.										4,011,788	34,053	2,399,557	979,254	381,473	48,125	76,595	92,731	-	-	-	-	-	4,011,788	



**PALMDALE WATER DISTRICT**  
*Debt Service Coverage (\$000s)*

<b>Fiscal Year Ending September 30</b>	<b>Audited 2012</b>	<b>Audited 2013</b>	<b>Audited 2014</b>	<b>Audited 2015</b>	<b>Audited 2016</b>	<b>Audited 2017</b>	<b>Jun 2018 - May 2019</b>	<b>Jul 2018 - Jun 2019</b>	<b>Aug 2018 - Jul 2019</b>
<b>OPERATING REVENUES</b>	22,597	24,125	23,342	21,248	22,587	23,693	24,895	24,910	24,849
Rate Stabilization Fund		(480)							
	22,597	23,645	23,342	21,248	22,587	23,693	24,895	24,910	24,849
<b>OPERATING EXPENSES</b>									
Gross operating expenses	22,216	20,665	22,405	20,974	22,704	23,054	23,781	23,436	22,818
Overhead adjustment	(43)	(217)	(509)	(26)	(153)	(46)			
SWP Fixed operations and maint	(915)	(720)	(363)	(126)	(126)	(26)	(30)	(32)	(33)
Non-Cash Related OPEB Expense	(1,565)	(1,455)	(1,786)	(1,828)	(1,872)	(1,384)			
Capital portion included above									
<b>TOTAL EXPENSES</b>	19,693	18,273	19,748	18,994	20,553	21,597	23,751	23,405	22,784
<b>NET OPERATING REVENUES</b>	2,904	5,372	3,594	2,254	2,033	2,096	1,143	1,505	2,064
<b>NON-OPERATING REVENUE</b>									
Ad valorem property taxes	1,704	2,573	2,132	2,146	2,189	2,289	2,728	2,799	2,808
Interest income	25	44	45	43	43	56	428	464	481
Capital improvement fees	1,258	245	14	367	235	1,021	87	82	82
Other income	843	421	306	768	403	363	341	341	338
<b>TOTAL NON-OPERATING INCOME</b>	3,830	3,284	2,497	3,324	2,870	3,730	3,584	3,687	3,710
<b>NET REV AVAILABLE FOR DEBT SERVICE</b>	6,734	8,655	6,091	5,578	4,903	5,826	4,727	5,192	5,774
<b>NET DEBT SERVICE</b>									
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	1,371	1,371	1,371
2013A Water Revenue Bond		2,247	2,344	2,350	2,350	2,351	2,343	2,343	2,343
2018A Water Revenue Bond							431	431	431
2017 Capital Lease						89	179	179	179
2012 Capital Lease		190	190	190	190	48			
<b>TOTAL DEBT SERVICE</b>	3,634	3,810	3,908	3,912	3,912	3,861	4,325	4,325	4,325
<b>DEBT SERVICE COVERAGE</b>	<b>1.85</b>	<b>2.27</b>	<b>1.56</b>	<b>1.43</b>	<b>1.25</b>	<b>1.51</b>	<b>1.09</b>	<b>1.20</b>	<b>1.33</b>
<b>NET REV AVAILABLE AFTER D/S</b>	3,100	4,846	2,183	1,665	991	1,965	402	867	1,448

**PALMDALE  
WATER DISTRICT  
BOARD MEMORANDUM**

**DATE:** August 20, 2019 **August 27, 2019**  
**TO:** Financial Health & Stability Committee **Committee Meeting**  
**FROM:** Michael Williams, Finance Manager/CFO  
**VIA:** Mr. Dennis LaMoreaux, General Manager  
**RE:** *AGENDA ITEM 5.2 – STATUS OF PROPOSITION 218 PROCESS AND TIMELINE*

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**Discussion:**

Presented here is the updated 2019 rate study schedule and Proposition 218 process.

**Timeline:**

August 15 – RDN’s Presentation on Findings/Models/Proposed Rates to Board of Directors, 5 p.m. @ PWD

August 21 – Mail Rate Notice

August 22 – Workshop for Elected Officials, Community Leaders, Water Ambassadors, 5:30-8 p.m. @ PWD

August 27 – Financial Health & Stability Committee meeting 4:30 PM

August 28 – Community Workshop, 5:30-8 p.m. @ Palmdale Learning Plaza, 38043 Division Street, Palmdale

September 3 – Deadline for Mailing Rate Notice

September 7 – Open House, 9 a.m.- noon @ Water Treatment Plant

September 17 – Leadership & Outreach Committee 3:30 PM

September 24 – Community Workshop, 5:30-8 p.m. @ Buena Vista Elementary School, 37005 Hillcrest Drive, Palmdale

October 8 - Resource Reliability & Operational Efficiency Committee 3:00 PM

October 28 – Board of Directors Public Hearing for 2019 Rate Study