



PALMDALE WATER DISTRICT

A CENTURY OF SERVICE

BOARD OF DIRECTORS

ROBERT E. ALVARADO
Division 1

JOE ESTES
Division 2

MARCO HENRIQUEZ
Division 3

KATHY MAC LAREN
Division 4

VINCENT DINO
Division 5

DENNIS LaMOREAUX
General Manager

ALESHIRE & WYNDER LLP
Attorneys



December 5, 2018

**AGENDA FOR REGULAR MEETING
OF THE BOARD OF DIRECTORS
OF THE PALMDALE WATER DISTRICT
to be held at the District's office at 2029 East Avenue Q, Palmdale
MONDAY, DECEMBER 10, 2018
6:00 p.m.**

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

Additionally, an interpreter will be made available to assist the public in making **comments** under Agenda Item No. 4 and any action items where public input is offered during the meeting if requested at least 48 hours before the meeting. Please call Dawn Deans at 661-947-4111 x1003 with your request. (PWD Rules and Regulations Section 4.03.1 (c))

Adicionalmente, un intérprete estará disponible para ayudar al público a hacer **comentarios** bajo la sección No. 4 en la agenda y cualquier elemento de acción donde se ofrece comentarios al público durante la reunión, siempre y cuando se solicite con 48 horas de anticipación de la junta directiva. Por favor de llamar Dawn Deans al 661-947-4111 x1003 con su solicitud. (PWD reglas y reglamentos sección 4.03.1 (c))

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

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

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

- 1) Pledge of Allegiance/Moment of Silence.
- 2) Administering of Oath of Office to elected Directors followed by five-minute recess. (General Counsel Dunn)

- 3) Roll Call.
- 4) Adoption of Agenda.
- 5) Public comments for non-agenda items.
- 6) Presentations:
 - 6.1) None at this time.
- 7) Action Items - Consent Calendar (The public shall have an opportunity to comment on any action item on the Consent Calendar as the Consent Calendar is considered collectively by the Board of Directors prior to action being taken.)
 - 7.1) Approval of minutes of regular meeting held November 26, 2018.
 - 7.2) Payment of bills for December 10, 2018.
 - 7.3) Approve absence of Director Henriquez from November 26, 2018 Regular Board Meeting due to conference attendance. (General Counsel Dunn)
 - 7.4) Approve absence of Director Estes from November 26, 2018 Regular Board Meeting due to medical reasons. (General Counsel Dunn)
- 8) Action Items - Action Calendar (The public shall have an opportunity to comment on any action item as each item is considered by the Board of Directors prior to action being taken.)
 - 8.1) Consideration and possible action on revisions to Palmdale Water District Rules and Regulations Article 12.13 – Electrical Vehicle Charging Stations setting energy costs to users of the Palmdale Water District’s electrical vehicle charging stations. (Potential revenue – Non-budgeted – Engineering/Grant Manager Riley)
 - 8.2) Consideration and possible action on Resolution No. 18-15 being a Resolution of the Board of Directors of the Palmdale Water District Establishing its Investment Policy. (Financial Advisor Egan/Finance Manager Williams/Finance Committee)
 - 8.3) Consideration and possible action on authorization of the following conferences, seminars, and training sessions for Board and staff attendance within budget amounts previously approved in the 2019 Budget:
 - a) Association of California Water Agencies/Joint Powers Insurance Authority (ACWA/JPIA) “Moving from Group to Team: Creating a Cohesive Board” Webinar to be held January 17, 2019.
 - b) ACWA/JPIA “Robert’s Rules Made Simple” Webinar to be held February 19, 2019.
- 9) Information Items:
 - 9.1) Finance Reports:
 - a) Status report on Cash Flow Statement and Current Cash Balances as of September 2018. (Financial Advisor Egan/Finance Committee)

- b) Status report on Financial Statements, Revenue, and Expense and Departmental Budget Reports for September 2018. (Finance Manager Williams/Finance Committee)
 - c) Status report on committed contracts issued. (Finance Manager Williams/Finance Committee)
- 9.2) Reports of Directors:
- a) Meetings/General Report.
 - b) Standing Committee/Assignment Reports (Chair):
 - 1) Finance Committee meeting.
- 9.3) Report of General Manager.
- 9.4) Report of General Counsel.
- 10) Board members' requests for future agenda items.
- 11) Adjournment.



DENNIS D. LaMOREAUX,
General Manager

DDL/dd

**PALMDALE WATER DISTRICT
BOARD MEMORANDUM**

DATE: December 3, 2018 **December 10, 2018**
TO: BOARD OF DIRECTORS **Board Meeting**
FROM: Mr. Dennis D. LaMoreaux, General Manager
RE: *AGENDA ITEM NO. 7.3 – APPROVE ABSENCE OF DIRECTOR HENRIQUEZ FROM NOVEMBER 26, 2018 REGULAR BOARD MEETING DUE TO CONFERENCE ATTENDANCE. (GENERAL COUNSEL DUNN)*

Director Henriquez was absent from the November 26, 2018 Regular Board Meeting. Agenda Item No. 7.3 has been placed on the Consent Calendar to excuse this absence pursuant to Section 4.07.2 of the District’s Rules and Regulations which states, “The Board shall excuse absences by approving such absences pursuant to the Consent Calendar at the next regular Board meeting.”

**PALMDALE WATER DISTRICT
BOARD MEMORANDUM**

DATE: December 3, 2018 **December 10, 2018**
TO: BOARD OF DIRECTORS **Board Meeting**
FROM: Mr. Dennis D. LaMoreaux, General Manager
RE: ***AGENDA ITEM NO. 7.4 – APPROVE ABSENCE OF DIRECTOR ESTES
FROM NOVEMBER 26, 2018 REGULAR BOARD MEETING DUE TO
MEDICAL REASONS. (GENERAL COUNSEL DUNN)***

Director Estes was absent from the November 26, 2018 Regular Board Meeting. Agenda Item No. 7.4 has been placed on the Consent Calendar to excuse this absence pursuant to Section 4.07.2 of the District’s Rules and Regulations which states, “The Board shall excuse absences by approving such absences pursuant to the Consent Calendar at the next regular Board meeting.”

**PALMDALE WATER DISTRICT
BOARD MEMORANDUM**

DATE: December 4, 2018 **December 10, 2018**
TO: BOARD OF DIRECTORS **Board Meeting**
FROM: Mr. James Riley, Engineering / Grant Manager
VIA: Mr. Dennis D. LaMoreaux, General Manager
Mr. Adam Ly, Assistant General Manager

RE: *AGENDA ITEM NO. 8.1 – CONSIDERATION AND POSSIBLE ACTION ON REVISIONS TO PALMDALE WATER DISTRICT RULES AND REGULATIONS ARTICLE 12.13 – ELECTRICAL VEHICLE CHARGING STATIONS SETTING ENERGY COSTS TO USERS OF THE PALMDALE WATER DISTRICT’S ELECTRICAL VEHICLE CHARGING STATIONS. (POTENTIAL REVENUE – NON-BUDGETED – ENGINEERING/GRANT MANAGER RILEY)*

Recommendation:

Staff recommends that the Board adopt the following policy as the energy costs to users of the District’s electrical vehicle charging stations:

1. Energy costs for public use of electrical vehicle charging station (CPE1001-CMB) each year shall be established as the average cost of electricity to the District in dollars per kilowatt-hour;
2. Energy costs for District employees to use electrical vehicle charging station (CT4021-GW1) shall be established as no fee for employee use.

Impact of Taking No Action:

The District would continue to not charge the public for use of electrical vehicle charging stations.

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. PWD staff installed these two stations in the parking areas of PWD headquarters, and they have been operational since December 5, 2017.

December 3, 2018

On October 25, 2017, the Board of Directors approved Article 12.13 – Electrical Vehicle Charging Stations (copy attached) stating that energy provided through PWD’s two electrical vehicle charging stations shall be at no cost to users through December 5, 2018 and that the two stations will be available for use during the District’s regular business hours.

During the first year of use the electrical vehicle charging stations had hundreds of sessions of use. The effect on greenhouse gas emissions was substantial in that 17,000 pounds of emissions was avoided.

The following table presents the cost that other entities are charging for use of electrical vehicle charging stations.

	Cost		Charger Type	Network	Notes
AV Fair	\$ 1.00	hour	EV	ChargePoint	\$2 per hour after 4 hours
Antelope Valley VW	\$10.00	flat fee	EV	ChargePoint	
AV Hospital	\$ 0.50	kwh	EV	ChargePoint	\$1.00 parking
Parris Law	\$ 5.00	hour	EV	ChargePoint	First 2 hours free, \$5 an hour after
Lancaster Metrolink	\$ 0.50	kwh	EV		\$1.00 parking
AVUHSD	\$ 1.00	hour	EV		\$2.50 minimum
AVUHSD Highland	\$ 1.00	hour	EV		\$2.50 minimum
Lancaster High School	\$ 1.00	hour	EV		\$2.50 minimum
Quartz Hill High School	\$ 1.00	hour	EV		\$2.50 minimum
William J Pete High School	\$ 1.00	hour	EV		\$2.50 minimum
Little Rock High School	\$ 1.00	hour	EV		\$2.50 minimum
Palmdale High School	\$ 1.00	hour	EV	ChargePoint	\$2.50 minimum
Eastside High School	\$ 1.00	hour	EV	ChargePoint	\$2.50 minimum
AV College	Free		EV/Wall Outlet	ChargePoint	
Honda Lancaster	Free		EV		
Robertson Honda	Free		EV		

The District’s electrical vehicle charging stations are a part of the Chargepoint network of electrical vehicle charging stations located throughout the United States. The District is charged a yearly fee of \$1300 by Chargepoint to provide monthly reports on use of the charging stations.

For the time period of January 1, 2018 to December 4, 2018, the average cost of energy to the District was \$0.14 cents per kilowatt hour.

PWD is at the end of the first year of operation of the charging stations with energy provided at no cost to users. This item is now presented for the Board’s consideration to establish energy costs for users of the two stations, as well as to establish a maximum time period for use of the stations to help ensure the stations are available for multiple users.

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

December 3, 2018

Strategic Plan Initiative/Mission Statement:

This work is part of Strategic Initiative # 5 – Regional Leadership.
This item directly relates to the District’s Mission Statement.

Supporting Documents:

- Palmdale Water District Rules and Regulations Article 12.13 – Electrical Vehicle Charging Stations

12.12: UNMANNED AERIAL SYSTEM (DRONE) (Approved 10-11-17)

The District has established guidelines and responsibilities associated with the use of an Unmanned Aerial System (UAS) or “Drone” for the purpose of enhancing the District’s ability to conduct GIS mapping and aerial inspections of District facilities, projects and events as outlined in Appendix HH.

**12.13: ELECTRICAL VEHICLE CHARGING STATIONS
(Approved 10-25-17)**

The Palmdale Water District received a grant from the Antelope Valley Air Quality Management District to install two electrical vehicle charging stations. The cost of the power used in charging the vehicles is as follows:

Energy provided through the Palmdale Water District’s two electrical vehicle charging stations shall be at no cost to users from December 5, 2017 to December 5, 2018 as a trial period. The electrical vehicle charging stations will be available for use during the District’s regular business hours.

ARTICLE 13: ANNEXATION TO THE DISTRICT

The following conditions pertain to annexation of land upon approval by the Board of the proposed annexation and compliance with statutory provisions prior thereto:

13.01: CHARGES FOR ANNEXATION

The owners of land hereafter annexed to the District shall pay all back assessments levied by the District since its inception, in addition to any other charges imposed by law.

13.02: CONDITIONS OF ANNEXATION

In addition to payment of charges specified in Article 13.01, the owner of land sought to be annexed to the District shall comply with District standards as to all lines, works and facilities constructed, including the size of line, quality of

**PALMDALE WATER DISTRICT
BOARD MEMORANDUM**

DATE: December 3, 2018 **December 10, 2018**
TO: BOARD OF DIRECTORS **Board Meeting**
FROM: Mr. Bob Egan, Financial Advisor
RE: *AGENDA ITEM NO. 8.2 – CONSIDERATION AND POSSIBLE ACTION ON RESOLUTION NO. 18-15 BEING A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PALMDALE WATER DISTRICT ESTABLISHING ITS INVESTMENT POLICY. (FINANCIAL ADVISOR EGAN/FINANCE MANAGER WILLIAMS)*

Recommendation:

It is recommended that the Board of Directors approve Resolution No. 18-15 Establishing the Palmdale Water District’s Investment Policy. The Finance Committee will consider Resolution No. 18-15 at their December 6, 2018 meeting.

Alternative Options:

There is no alternative option.

Impact of Taking No Action:

The District will not have a current Investment Policy in effect.

Background:

It is required by law for the District to adopt an annual Investment Policy. The Policy is to invest funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all statutes governing the investment of District funds with the primary objectives of the investment activities being safety, liquidity, and return on investments.

Strategic Plan Initiative/Mission Statement:

This item is under Strategic Initiative No. 4 – Financial Health and Stability.
This item directly relates to the District’s Mission Statement.

Budget:

There is no budget impact from this item.

Supporting Documents:

- Resolution No. 18-15 – A Resolution of the Board of Directors of the Palmdale Water District Establishing its Investment Policy.

RESOLUTION NO. 18-15

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PALMDALE WATER DISTRICT ESTABLISHING ITS INVESTMENT POLICY

1.0 POLICY

WHEREAS; the Legislature of the State of California has declared that the deposit and investment of public funds by local officials and local agencies is an issue of statewide concern; and

WHEREAS; the legislative body of a local agency may invest monies not required for the immediate necessities of the local agency in accordance with the provisions of California Government Code Sections 5922 and 53601 et seq.; and

WHEREAS; the Deputy Treasurer of the Palmdale Water District ("District") shall annually prepare and submit a statement of investment policy and such policy, and any changes thereto, and report same to the Finance Committee, and it shall be considered by the Board of Directors at a public meeting;

NOW THEREFORE; it shall be the policy of the District to invest funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all statutes governing the investment of District funds.

2.0 SCOPE

This investment policy applies to all investment activities and financial assets of the District. These funds are accounted for in the annual district audit.

3.0 PRUDENCE

The standard of prudence to be used by investment officers shall be the "prudent investor" standard, pursuant to California Government Code 53600.3, and shall be applied in the context of managing an overall portfolio. Persons authorized to make investment decisions on behalf of local agencies investing public funds are trustees and therefore fiduciaries subject to the prudent investor standard. Investments shall be made with judgment and care, under circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the District, which persons of prudence, discretion and intelligence exercise in the management of their own affairs; not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. . Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

4.0 OBJECTIVES

When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, the primary objectives, in priority order, of the investment activities shall be:

1. Safety: Safety of principal is the foremost objective of the investment program. Investments of the District shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, ^[MS1]the District will diversify its investments by investing funds among a variety of securities with independent returns.

2. Liquidity: The investment portfolio will remain sufficiently liquid to enable the District to meet all operating requirements which might be reasonably anticipated.

3. Return on Investments: The investment portfolio shall be designed with the objective of attaining a acceptable rate of return throughout budgetary and economic cycles, taking into account the District's investment risk constraints and the cash flow characteristics of the portfolio.

5.0 DELEGATION OF AUTHORITY

Pursuant to California Government Code 53607, the authority to invest public funds of the District is expressly delegated to the Board of Directors of the District (the "Board"). The Board re-delegates the investment function to the Board President or Vice President. The Board President or Vice President, with the concurrence of the Board Finance Committee, designate the District's Financial Advisor as the Deputy Treasurer who shall have the authority to act on behalf of the District and shall assume full responsibility for those transactions until the delegation is revoked or expires. The Board President or Vice President shall delegate the day-to-day operations of investing to the Deputy Treasurer, but not the responsibility for the overall investment program. All transactions will be reviewed by the Finance Committee on a monthly basis to assure compliance with this Investment Policy.

6.0 ETHICS AND CONFLICTS OF INTEREST

The Board, officers and employees of the District involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or which could impair their ability to make impartial investment decisions.

7.0 AUTHORIZED FINANCIAL INSTITUTIONS AND DEALERS

The Deputy Treasurer will maintain a list of financial institutions, selected on the basis of credit worthiness, financial strength, experience and minimal capitalization, authorized to provide investment services to the District. In addition, a list will also be maintained of approved security broker/dealers selected by credit worthiness who are authorized to provide investment and financial advisory services in the State of California. No public deposit shall be made except in a qualified public depository as established by state laws.

For brokers/dealers of government securities and other investments, the District shall select only broker/dealers who are licensed and in good standing with the California Department of Business Oversight, the Securities and Exchange Commission, the Financial Industry Regulatory Authority or other applicable self-regulatory organizations.

Before engaging in investment transactions with a broker/dealer, the Deputy Treasurer shall have received from said firm a signed Certification Form. This form shall attest that the individual responsible for the District's account with that firm has reviewed the District's Investment Policy and that the firm understands this policy and intends to present investment recommendations and transactions to the District that are appropriate under the terms and conditions of this Investment Policy. A current audited financial statement is required to be on file for each financial institution and broker/dealer in which the District invests.

Further, all financial institutions and broker/dealers who desire to conduct investment transactions with the District must supply the Deputy Treasurer with a Certification Form and other documents as the Deputy Treasurer may reasonably deem necessary to make a determination that such financial institution or broker/dealer is reputable and trustworthy.

8.0 AUTHORIZED AND SUITABLE INVESTMENTS

The District is empowered by California Government Code 53601 et seq. to invest in the following:

- a. Bonds issued by the District.
- b. United States Treasury Bills, Notes and Bonds.
- c. Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by, or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.
- d. Negotiable certificates of deposit issued by a nationally or state-chartered bank, a savings association or a federal association (as defined by Section 5102 of the Financial Code), or by a state-licensed branch of a foreign bank. Purchases of negotiable certificates of deposit may not exceed 40% of the District's money which may be invested pursuant to this policy.
- e. Monies held by a trustee or fiscal agent and pledged to the payment or security of bonds or other indebtedness, or obligations under a lease, installment sale, or other agreement of a local agency, or certificates of participation in those bonds, indebtedness, or lease installment sale, or other agreements, may be invested in accordance with the statutory provisions governing the issuance of those bonds, indebtedness, or lease installment sale, or other agreement, or to the extent not inconsistent therewith or if there are no specific statutory provisions, in accordance with the ordinance, resolution, indenture, or agreement of the local agency providing for the issuance.

- f. Bonds, notes, warrants or other evidence of debt issued by a local agency within the State of California, including pooled investment accounts sponsored by the State of California, County Treasurers, other local agencies or Joint Powers Agencies.

Such investments shall be limited to securities that at the time of the investment have a term remaining to maturity of five years or less, or as provided above.

The District shall not invest any funds covered by this Investment Policy in inverse floaters, range notes, interest-only strips derived from mortgage pools or any investment that may result in a zero interest accrual if held to maturity.

9.0 COLLATERALIZATION

All certificates of deposit must be collateralized by United States Treasury Obligations. Collateral must be held by a third party trustee and valued on a monthly basis. The percentage of collateralizations on repurchase and reverse agreements will adhere to the amount required under California Government Code 53601(j)(2).

10.0 SAFEKEEPING AND CUSTODY

All security transactions entered into by the District shall be conducted on delivery-versus-payment (DVP) basis. All securities purchased or acquired shall be delivered to the District by book entry, physical delivery or by third party custodial agreement evidence by safekeeping receipts.

11.0 DIVERSIFICATION

The District will diversify its investments by security type and institution. Assets shall be diversified to mitigate the risk of loss resulting from over concentration of assets in a specific maturity, a specific issuer or a specific class of securities.

Diversification strategies shall be reviewed and revised periodically. In establishing specific diversification strategies, the following general policies and constraints shall apply:

- a. Portfolio maturity dates shall be matched versus liabilities to avoid undue concentration in a specific maturity sector.
- b. Maturities selected shall provide for stability of income and liquidity.
- c. Disbursement and payroll dates shall be covered through maturities of investments, marketable United States Treasury bills or other cash equivalent instruments such as money market mutual funds.

12.0 REPORTING

The Deputy Treasurer, after review by the Finance Committee, shall submit to each member of the Board an investment report at least quarterly. Pursuant to California Government Code 53646, the report shall include a complete description of the portfolio, the type of investments, the issuers, maturity dates, par values and the current market values of each component of the portfolio, including funds managed for District by third party contracted managers. The report will also include the source of the portfolio valuation. For funds which are placed in LAIF, FDIC-insured accounts and/or in a county investment pool, the foregoing report elements may be replaced by copies of the latest statements from such institutions. The report must also include a certification that (1) all investment actions executed since the last report have been made in full compliance with the Investment Policy, and (2) the District will meet its expenditure obligations for the next six months. The Deputy Treasurer shall maintain a complete and timely record of all investment transactions.

13.0 INVESTMENT POLICY ADOPTION

This Investment Policy shall be adopted by resolution of the District. Moreover, the Policy shall be reviewed on an annual basis, and modifications must be approved by the Board.

PASSED, APPROVED, AND ADOPTED at a Regular Meeting of the Board of Directors of Palmdale Water District held on December 10, 2018. Resolution No. 18-15 was adopted by the following vote:

AYES:

NOES:

ABSTAIN:

President, Board of Directors
Palmdale Water District

ATTEST:

Assistant Secretary of the Board of Directors

APPROVED AS TO FORM:

Aleshire & Wynder, General Counsel

STATE OF CALIFORNIA)
)
COUNTY OF LOS ANGELES) ss.

I, Robert Alvarado, Assistant Secretary of the Palmdale Water District, DO HEREBY CERTIFY that the foregoing is a full, true and correct copy of Resolution No. 18-15 of the Board of Directors of Palmdale Water District adopted at a Regular Meeting held on December 10, 2018 and that the same has not been amended or repealed.

Assistant Secretary, Board of Directors
Palmdale Water District

DATED: December 10, 2018

(S E A L)



UBS Financial Services Inc.
515 S Flower St Suite 50
Los Angeles, CA 90071
www.ubs.com/fs

Tel: 213-972-1457

Finance Committee
Palmdale Water District
2029 East Avenue Q
Palmdale, CA 93550

November 27, 2018

Dear Sirs:

This letter certifies that I have read and understand the Palmdale Water District Investment Policy. I will present investment recommendations and transactions that are appropriate under its terms and conditions.

Sincerely,

Michael Giordano, CIMA ®
Associate Director - Senior Wealth Strategy Associate

James Giordano, CFP ®, CRPS ®
Senior Vice President - Wealth Management

Steven Crawford, CRPS ®
First Vice President - Wealth Management



AGENDA ITEM NO. 8.3
Hotel and Travel
Accommodations

Event Name/Date:

ACWA/JPIA "Moving from Group to Team: Creating a Cohesive Board" Webinar/Jan. 17, 2019

CONTACT INFORMATION

First Name

Last Name

Date

ACCOMMODATION INFORMATION

Rooms and rates are subject to availability. Complete and submit this form as soon as possible to guarantee a room at the host hotel. In the event that the host hotel is booked, every effort will be made to secure a room at the closest hotel within comparable rates to the event discounted rate.

Arrival Date

Departure Date

No. of guests

Room Type

Do you require a smoking room?

Yes No

Do you need transportation from the airport to the hotel?

Yes No

Flight Number

Time

ADDITIONAL INFORMATION/REQUESTS

Staff Representative

ACWA JPIA

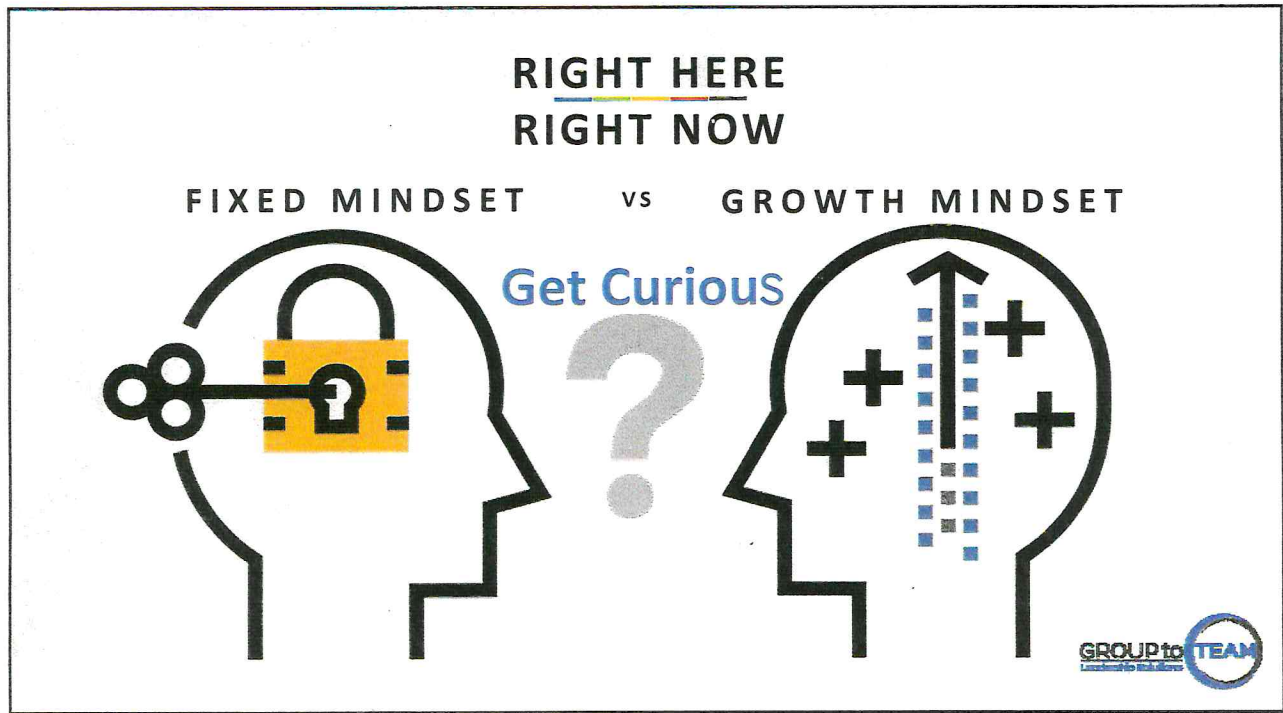
Training for Board Members

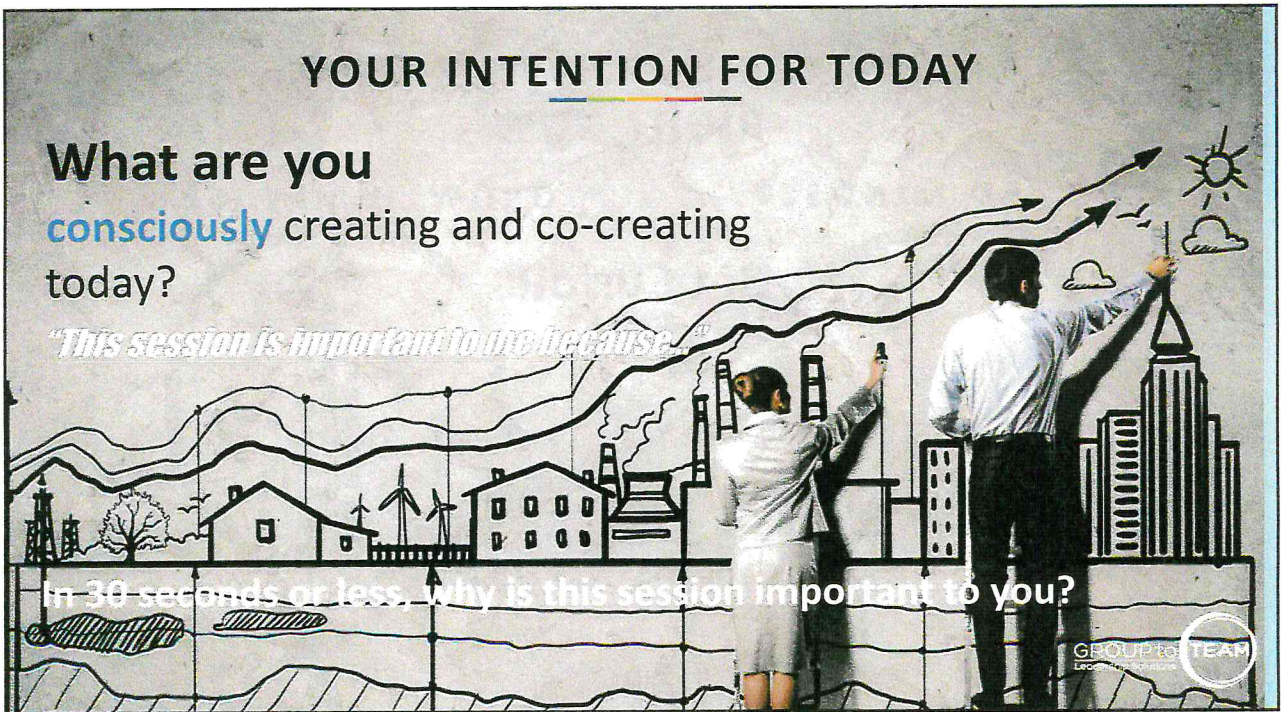
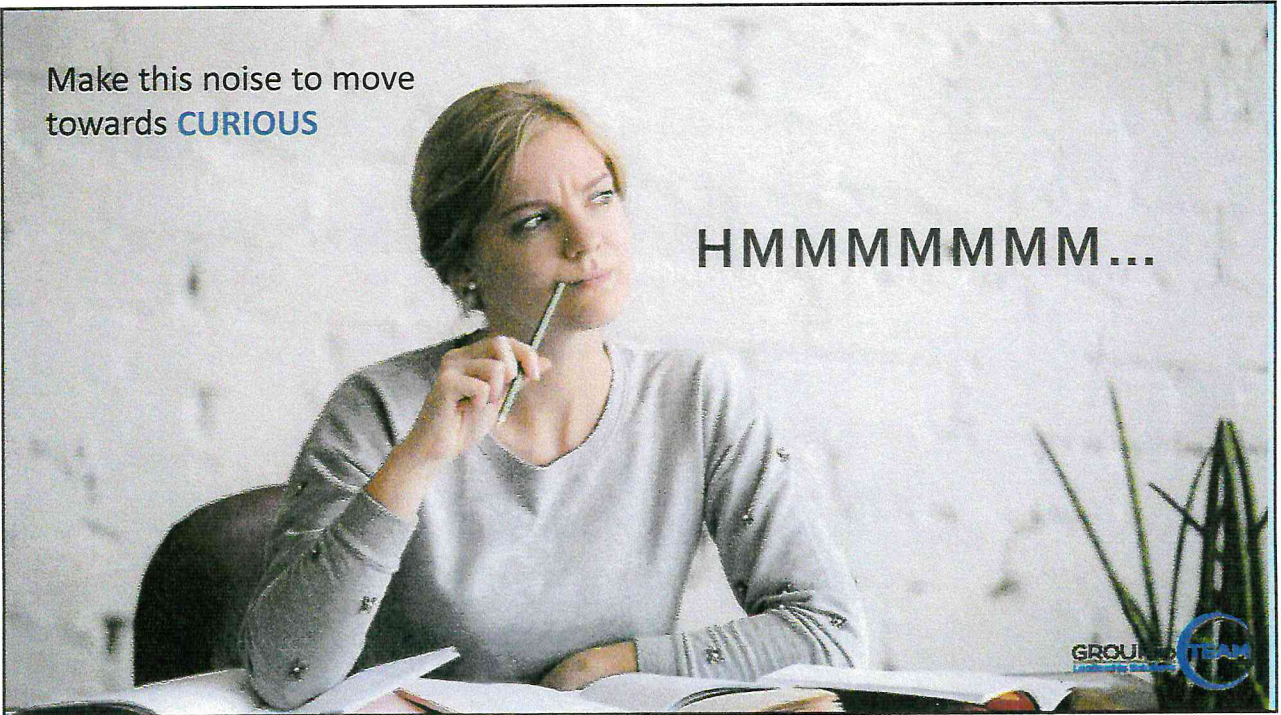


Moving From Group To Team: Creating a Cohesive Board

November 27, 2018

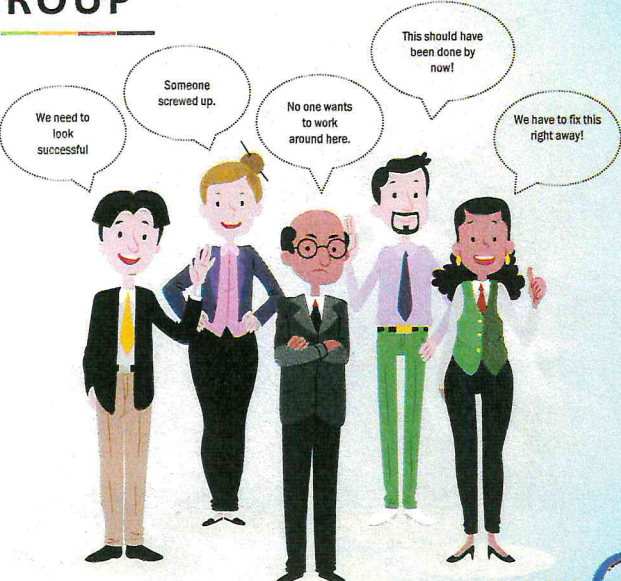
800.231.5742 — www.acwajpia.com — training@acwajpia.com





GROUP

What do you **THINK**, **FEEL** or **EXPERIENCE** when you are in a **GROUP** of people who are just looking out for themselves?



GROUPtoTEAM
Leadership Solutions

TEAM

What do you **THINK**, **FEEL** or **EXPERIENCE** when you are on a **TEAM**?



What if
TEAM is NOT a Destination

What if TEAM is an
Experience
YOU get to keep

CREATING?

GROUP to TEAM
Leadership by Example

What if there are
ONLY TWO OPTIONS?

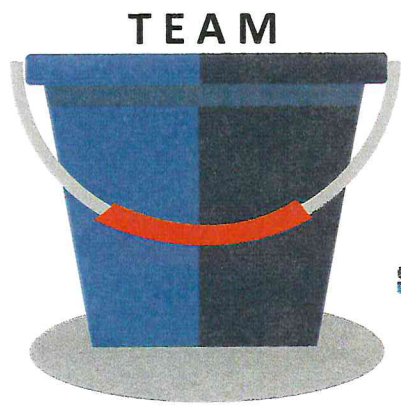
GROUP or **TEAM**

What if....

Everything that you do, you say, you think, you feel is either keeping you in *group* or elevating you into the *experience* of *TEAM*?

GROUP to TEAM
Leadership by Example

GTT CORE PREMISE:
THERE ARE ONLY TWO OPTIONS
WHICH BUCKET AM I FILLING?



FROM GROUP TO TEAM
Group is a...

DEFAULT SETTING
STARTING POINT
PATTERN



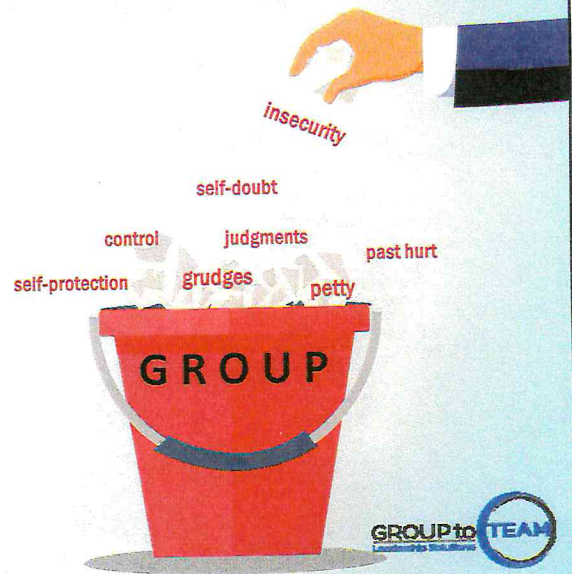
- Be right
- Convince
- Play it safe
- Complain
- Be loudest
- Get your way
- Get the last word
- Don't rock the boat

Group is NOT Negative...it's NORMAL

THE CHARACTERISTICS OF "GROUP"

ENERGY is always being emitted.

- What energy do you emit that keeps you stuck in group?
- Select a specific *attitude, action or behavior* & get ready to share.



GROUP to TEAM
Leadership Solutions

GROUP is *not*
negative, it is
N O R M A L

GROUP to TEAM
Leadership Solutions

FROM GROUP TO TEAM

TEAM IS EARNED

CHOICE
ASPIRATION



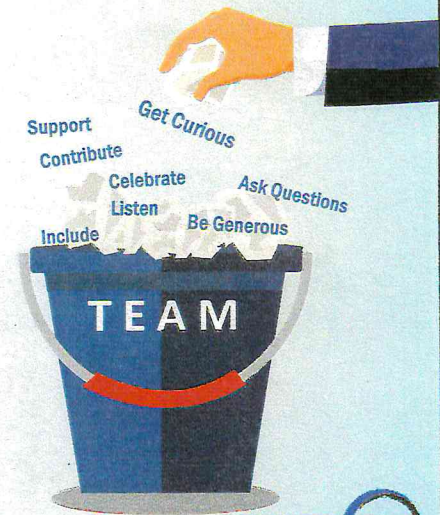
PRACTICE
COMMITMENT

DAILY!



TEAM WILL REQUIRE YOU TO...

- Stretch
- Be intentional
- Get up
- Take Action
- Commit & Re-Commit
- Step outside of your comfort zone
- Learn, grow and not know
- Have Fun



WHO GENERATES TEAM?

I Generate TEAM!

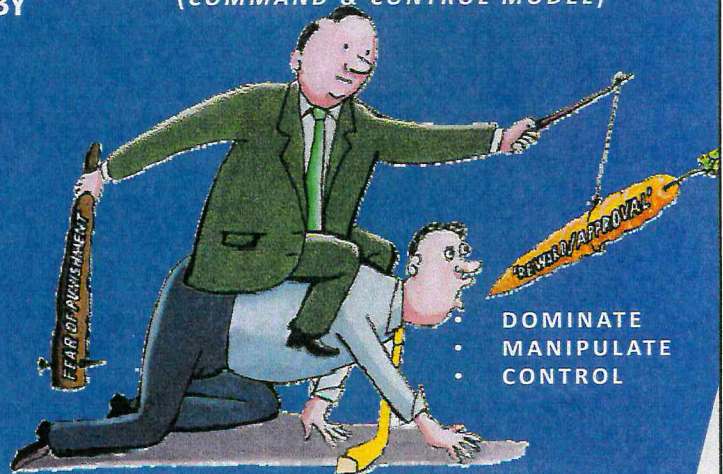


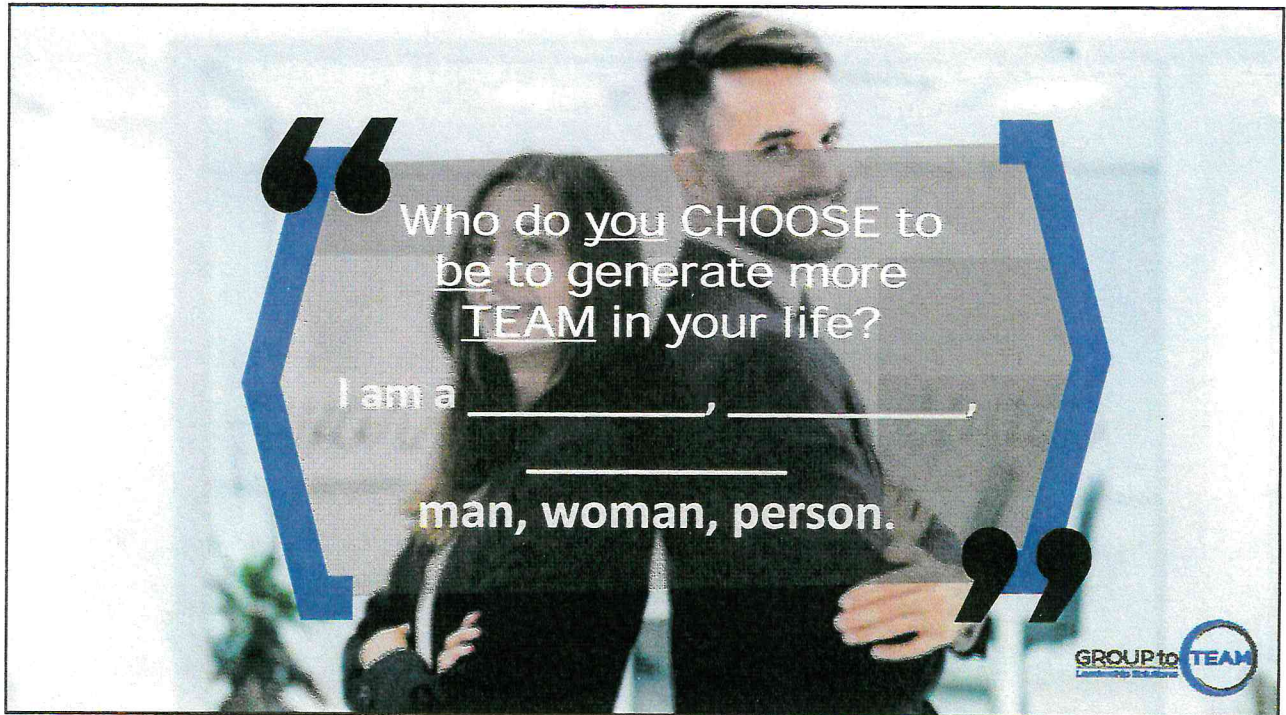
POWER WITH LEADERSHIP
IS AN UPGRADE FROM POWER OVER

POWER WITH
THE LEADER BECOMES POWERFUL BY
EMPOWERING OTHERS
(THE COLLABORATIVE LEADERSHIP MODEL)



POWER OVER
(COMMAND & CONTROL MODEL)



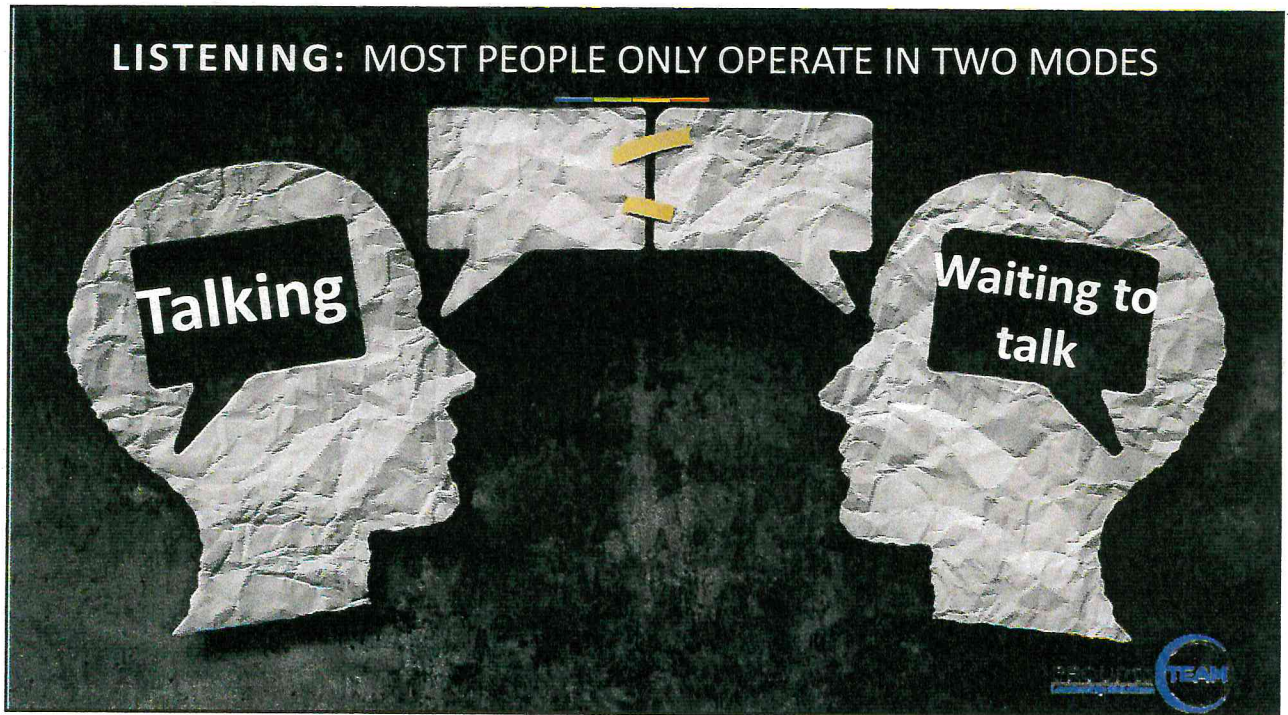


Who do you CHOOSE to be to generate more TEAM in your life?

I am a _____, _____,
_____ man, woman, person.

GROUP to TEAM

LISTENING: MOST PEOPLE ONLY OPERATE IN TWO MODES



Talking

Waiting to talk

GROUP to TEAM



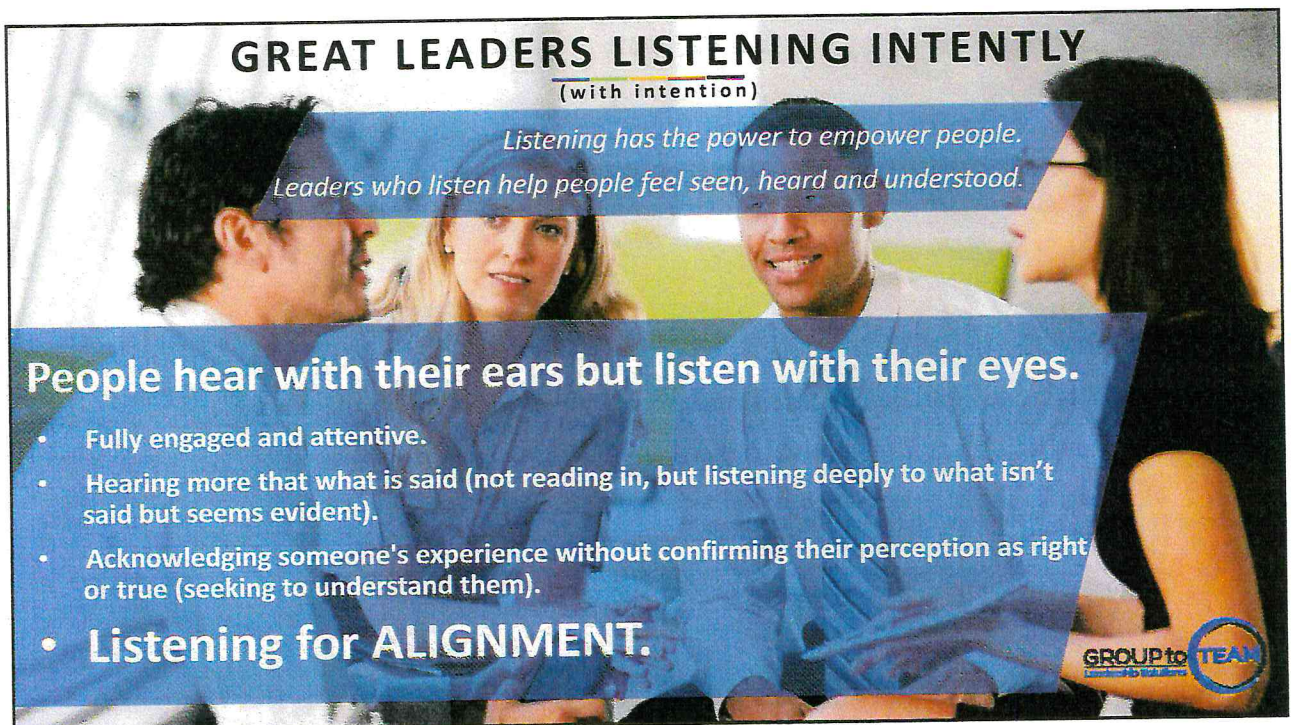
Listening To Be Right

The listening that occurs when you're waiting to talk

- Automatic (reactive) Listening
- Listening to confirm opinions or beliefs
- Listening to confirm judgments

Filtering out anything that doesn't fit with one's worldview

GROUP to TEAM
Leadership that works



GREAT LEADERS LISTENING INTENTLY

(with intention)

*Listening has the power to empower people.
Leaders who listen help people feel seen, heard and understood.*

People hear with their ears but listen with their eyes.

- Fully engaged and attentive.
- Hearing more than what is said (not reading in, but listening deeply to what isn't said but seems evident).
- Acknowledging someone's experience without confirming their perception as right or true (seeking to understand them).
- **Listening for ALIGNMENT.**

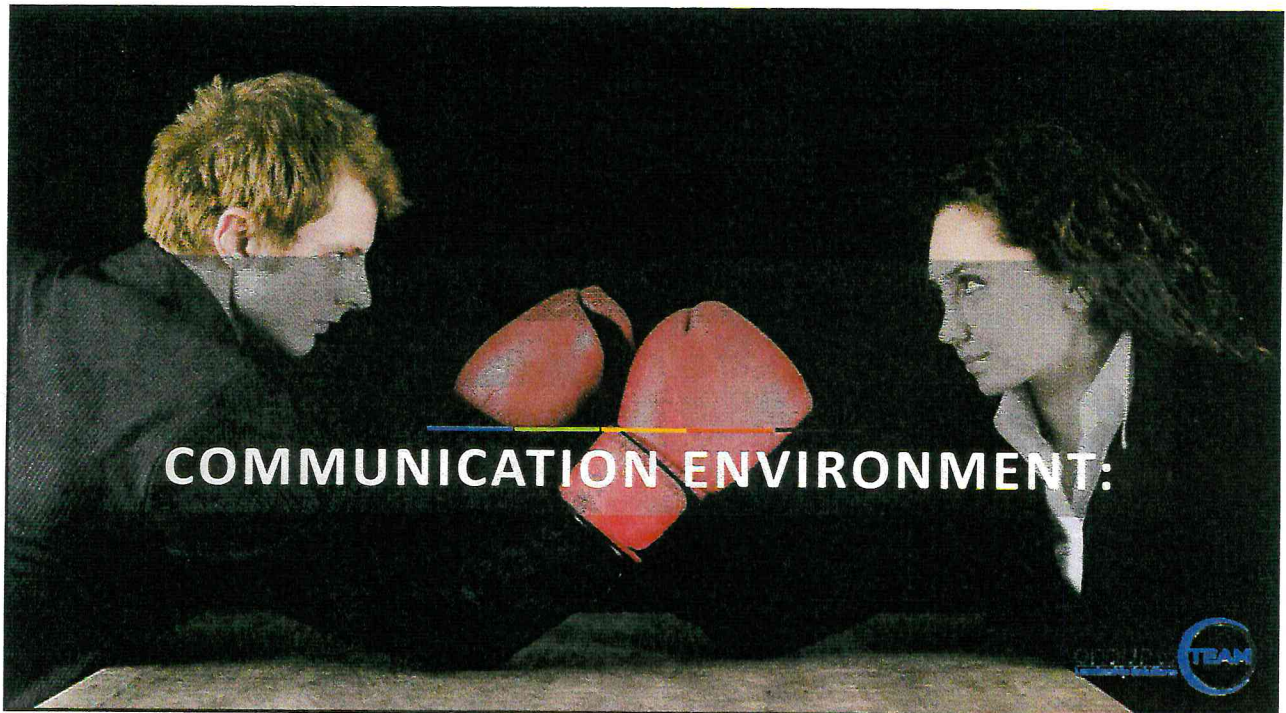
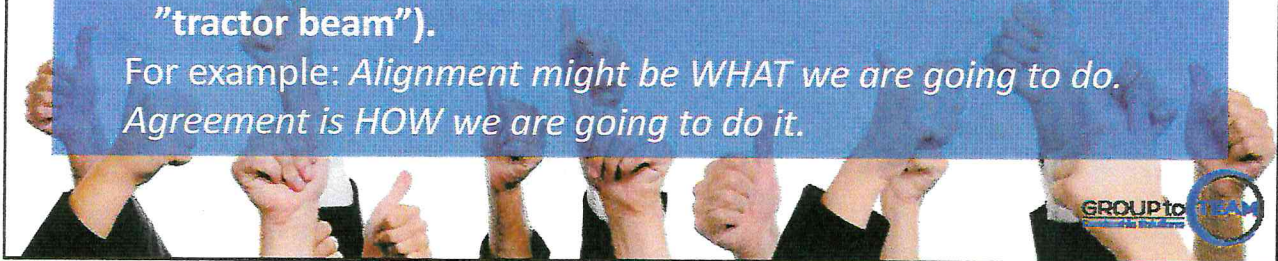
GROUP to TEAM
Leadership that works

ALIGNMENT AHEAD OF AGREEMENT:

What if people came into board meetings committed to finding alignment?

- Alignment is derived from a commitment to uncovering and discovering a common cause, shared goal, and/or mutual interest.
- Great teams are aligned (even when they don't agree).
- Alignment "pulls" for agreement (like iron filings or a "tractor beam").

For example: *Alignment might be WHAT we are going to do.
Agreement is HOW we are going to do it.*



Collaborative vs. Competitive Dialogue vs. Monologue



Healthy Debate vs.
Contentious Debate



WE (TEAM) is Ultimately Best For Me

What are you co-creating?

Going from ME to WE:

Unconscious = Group

Conscious/Intentional = TEAM



**Building a culture
of TEAM!**

3 LEVELS OF RESPECT

TEAM requires the HIGHEST level of respect!

CONNECTION (blue cube with two people icon) → **HIGH REGARD** (blue bar) → **TEAM** (blue bucket icon)

GOOD MANNERS (yellow cube with thumbs up icon) → **CIVILITY** (yellow bar)

DIVERSITY (red cube with three people icon) → **TOLERANCE** (red bar) → **GROUP** (red bucket icon)

53 **GROUP to TEAM**

Opportunity is nowhere

GROUP to TEAM



From Group to Team

Designed and Developed by:
Susan Leahy MA, CSP and Freeman Michaels MA





Hotel and Travel Accommodations

Event Name/Date:

ACWA/JPIA "Robert's Rules Made Simple" Webinar/February 19, 2019

CONTACT INFORMATION

First Name

Last Name

Date

ACCOMMODATION INFORMATION

Rooms and rates are subject to availability. Complete and submit this form as soon as possible to guarantee a room at the host hotel. In the event that the host hotel is booked, every effort will be made to secure a room at the closest hotel within comparable rates to the event discounted rate.

Arrival Date

Departure Date

No. of guests

Room Type

Do you require a smoking room?

Yes No

Do you need transportation from the airport to the hotel?

Yes No

Flight Number

Time

ADDITIONAL INFORMATION/REQUESTS

Staff Representative

JPIA Board Training

Tuesday, November 27, Seaport AB Room

8:00AM—*Moving From Group to Team: Creating a Cohesive Board.* In this inspiring and interactive workshop, attendees will learn the language necessary to align the energy, effort and focus of their board around a common cause. Boards can achieve extraordinary results when each individual takes responsibility for generating and building a culture of team. *Presented by Freeman Michaels of Group to Team Leadership Solutions.*

10:00AM—*Staying Out of Hot Water: Understanding Your Role as a Board Member.* A public agency consists of an elected board of directors, a general manager, and staff working together to accomplish the mission statement of the agency. Elected officials have a specific role to play and need to operate in a manner that fosters positive, productive relationship amongst board and staff. This session will delve into the role of the board member, along with the do's & don'ts and possible consequences of overstepping those boundaries. *Presented by Rob Greenfield and Patricia Slaven, JPIA Staff.*



Future Webinars

Thursday, January 17, 2019—*Moving From Group to Team: Creating a Cohesive Board.* Repeat of in-person session listed above.

Tuesday, February 19, 2019—*Robert's Rules Made Simple.* Robert's Rules of Order (or parliamentary procedure) can be a source of frustration for countless boards. This is not because there is a problem with Robert's Rules of Order, it is because board members typically receive little or no training when they join or get elected to a board. This lack of training leads to confusion, frustration, wasted time and money. There is a better way. It's as easy as 1-2-3 with Robert's Rules Made Simple.



Registration required for each webinar.
Register at <http://www.acwajpia.com/OnlineTraining.aspx>
Or email Training@acwajpia.com

**PALMDALE
WATER DISTRICT
BOARD MEMORANDUM**

DATE: December 3, 2018 **December 10, 2018**
TO: BOARD OF DIRECTORS **Board Meeting**
FROM: Mr. Bob Egan, Financial Advisor
RE: ***AGENDA ITEM NO. 9.1.a – STATUS REPORT ON CASH FLOW STATEMENT
AND CURRENT CASH BALANCES AS OF SEPTEMBER 2018. (FINANCIAL
ADVISOR EGAN/FINANCE COMMITTEE)***

Attached is the Investment Funds Report and current cash balance as of September 2018. The reports will be reviewed in detail at the Board meeting.

**PALMDALE WATER DISTRICT
INVESTMENT FUNDS REPORT
September 30, 2018**

		September 2018	August 2018			
CASH						
1-00-0103-100	Citizens - Checking	577,969.66	712,519.84			
1-00-0103-200	Citizens - Refund	430.72	-			
1-00-0103-300	Citizens - Merchant	179,009.75	147,816.47			
	Bank Total	757,410.13	860,336.31			
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	763,110.13	866,036.31			
INVESTMENTS						
1-00-0135-000	Local Agency Investment Fund	Acct. Total	12,064.36			
1-00-0120-000	UBS Money Market Account General (SS 11469)					
	UBS RMA Government Portfolio	102,331.08	363,405.16			
	UBS Bank USA Dep acct	250,000.00	250,000.00			
	Accrued interest	7,978.41	9,351.09			
		360,309.49	622,756.25			
US Government Securities						
CUSIP #	Issuer	Maturity Date	Rate	PAR	Market Value	Market Value
912828N22	US Treasury Note	12/15/2018	1.250	1,000,000	-	997,490.00
912828C24	US Treasury Note	02/28/2019	1.490	1,000,000	996,410.00	996,250.00
				2,000,000	996,410.00	1,993,740.00
Certificates of Deposit						
	Issuer	Maturity Date	Rate	Face Value		
1	Sallie Mae Bank	09/04/2018	1.800	200,000	-	199,996.00
2	Medallion Bank	09/07/2018	1.750	200,000	-	200,000.00
3	Midland States Bank	02/28/2019	1.400	240,000	239,215.20	239,260.80
4	Key Bank	03/29/2019	1.500	240,000	239,164.80	239,222.40
5	Safra National Bank	04/30/2019	1.850	240,000	239,455.20	239,572.80
6	Wells Fargo	05/20/2019	1.250	240,000	238,572.00	238,584.00
7	Capital Bank	06/17/2019	1.850	200,000	199,052.00	199,066.00
8	Discover Bank	07/24/2019	1.850	200,000	199,152.00	199,162.00
9	BMO Harris Bank	08/26/2019	2.350	240,000	239,798.40	239,865.60
10	US Bank	09/12/2019	2.400	240,000	239,815.20	-
				2,240,000	1,834,224.80	1,994,729.60
	Acct. Total				3,190,944.29	4,611,225.85
1-00-1110-000	UBS Money Market Account Capital (SS 11475)					
	UBS Bank USA Dep acct				68,167.79	50,741.17
	UBS RMA Government Portfolio				-	-
	Acct. Total				68,167.79	50,741.17
1-00-0125-000	UBS Access Account General (SS 11432)					
	UBS Bank USA Dep acct				250,000.00	95,978.48
	UBS RMA Government Portfolio				14,088.31	-
	Accrued interest				16,405.55	16,598.55
					280,493.86	112,577.03
US Government Securities						
CUSIP #	Issuer	Maturity Date	Rate	PAR	Market Value	Market Value
912828KD1	US Treasury Note	02/15/2019	2.610	1,500,000	1,502,055.00	1,503,165.00
912828P53	US Treasury Note	02/15/2019	0.750	1,000,000	-	993,360.00
912828P95	US Treasury Note	03/15/2019	1.000	1,358,000	1,349,403.86	1,349,037.20
912828N38	US Treasury Note	12/31/2019	1.875	1,000,000	989,690.00	991,130.00
				4,858,000	3,841,148.86	4,836,692.20
Certificates of Deposit						
	Issuer	Maturity Date	Rate	Face Value		
1	BMW Bank	11/15/2018	1.960	240,000	240,009.60	240,043.20
2	La Salle Bank	03/01/2019	1.350	240,000	239,181.60	239,212.80
3	American Express	04/29/2019	1.440	240,000	239,224.80	239,308.80
4	Synchrony Bank	04/14/2020	1.850	240,000	237,343.20	237,472.80
5	JP Morgan Chase Bank	11/18/2020	1.600	240,000	231,837.60	231,964.80
6	Bank of Baroda NY	11/23/2020	1.600	77,000	74,400.48	74,441.29
7	Comenity Cap Bank	01/19/2021	1.900	163,000	160,768.53	160,988.58
				1,440,000	1,422,765.81	1,423,432.27
	Acct. Total				5,544,408.53	6,372,701.50
	Total Managed Accounts				8,815,584.97	11,046,732.88
1-00-1121-000	UBS Rate Stabilization Fund (SS 24016) - District Restricted					
	UBS Bank USA Dep acct				11,536.20	11,247.09
	UBS RMA Government Portfolio				-	-
	Accrued interest				1,049.41	800.87
					12,585.61	12,047.96
Certificates of Deposit						
	Issuer	Maturity Date	Rate	Face Value		
1	Webbank UT US	12/19/2018	1.400	240,000	239,640.00	239,604.00
2	Ally Bank UT US	12/24/2018	1.500	240,000	239,661.60	239,654.40
				480,000	479,301.60	479,258.40
	Acct. Total				491,887.21	491,306.36
	GRAND TOTAL CASH AND INVESTMENTS				10,070,582.31	12,404,075.55
	Increase (Decrease) in Funds				(2,333,493.24)	
1-00-1135-000	2018A Bonds - Project Funds (BNY Mellon)					
	Construction Funds				13,503,029.46	13,570,133.42
	Issuance Funds				12,131.77	12,113.01
					13,515,161.23	13,582,246.43

**PALMDALE
WATER DISTRICT
BOARD MEMORANDUM**

DATE: December 3, 2018 **December 10, 2018**
TO: BOARD OF DIRECTORS **Board Meeting**
FROM: Michael Williams, Finance Manager/CFO
VIA: Mr. Dennis LaMoreaux, General Manager
RE: *AGENDA ITEM 9.1.b – STATUS REPORT ON FINANCIAL STATEMENTS, REVENUE, AND EXPENSE AND DEPARTMENTAL BUDGET REPORTS FOR SEPTEMBER 2018. (FINANCE MANAGER WILLIAMS/FINANCE COMMITTEE)*

Discussion:

Presented here are the Balance Sheet and Profit/Loss Statement for the period ending September 30, 2018. Also included are Year-To-Year Comparisons, Quarter-To-Quarter Comparisons, and Month-To-Month Comparisons for both revenue and expense. Finally, I have provided individual departmental budget reports for the month of September 2018.

This is the 9th month/3rd quarter of the District's Budget Year 2018. The target percentage is 75%. Revenues ideally are at or above, and expenditures ideally are below.

Balance Sheet:

- Page 1-2 is our balance sheet on September 30, 2018.
- The significant change is the reduction in investments of \$2M to make bond & loan payments.

Profit/Loss Statement:

- Page 4 is our profit/loss statement on September 30, 2018.
- Operating revenue is at 78% of budget.
- Cash operating expense is at 75% of budget.
- All departmental budgets are at or below the target percentage, except for Administration-District Wide and that's due to the non-budgeted Big Rock Creek Recharge project. Also, Operations department continues to be higher than target for same reasons discussed in prior meetings.
- GAC has exceeded budget due to increased contact replacement.
- Revenues have exceeded expenses for the month by \$449K, and year-to-date revenues have exceeded expenditures by \$429K.
- Page 7 is showing the distribution of expense between labor and operations. Labor costs are currently at 49% of total expenses with salaries making up 33% of that.

BOARD OF DIRECTORS
PALMDALE WATER DISTRICT

VIA: Mr. Dennis LaMoreaux, General Manager

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December 3, 2018

Year-To-Year Comparison P&L:

- Page 8 is our comparison of September 2017 to September 2018.
- Total operating revenue is up \$243K, or 10%.
- Operating expenditures are up \$264K, or 14%.
- Page 9 is a graphic presentation of water consumption comparison for 2017
 - Units billed in acre feet for 2017 comparison were up by 100, or 5%.
 - Total revenue per unit sold was up \$0.14, or 5%.
 - Total revenue per connection was up \$8.87, or 10%.
 - Units billed per connection was up 1.54, or 5%.

- Page 10 is our comparison of September 2016 to September 2018.
- Total operating revenue was up \$179K, or 7.5%.
- Total operating expenses were up \$654K, or 45%.
- Page 11 is a graphic presentation of the water consumption comparison for 2016.
 - Units billed in acre feet for 2016 comparison were up by 175, or 9%.
 - Total revenue per unit sold was down \$0.05, or 2%.
 - Total revenue per connection was up \$6.41, or 7%.
 - Units billed per connection is up 2.756, or 9%.

Quarter-To-Quarter Comparison P&L:

- Page 11-1 is our 2nd to 3rd quarter comparison.
- Total operating revenue increased \$1.4M.
- Total operating expense increased \$498K.
- Units billed increased by 773K.
- Revenue per unit sold decreased \$0.45.
- Revenue per connection increased \$17.76.
- Units sold per connection increased 9.66.

- Page 11-2 is our yearly 3rd quarter comparison.
- Total operating revenue increased \$400K.
- Total operating expense increased \$1.2M.
- Units billed increased by 3,385K.
- Revenue per unit sold increased \$0.15.
- Revenue per connection increased \$4.81.
- Units sold per connection decreased 0.03.

Revenue Analysis Year-To-Date:

- Page 12 is our comparison of revenue, year-to-date.
- Operating revenue through September 2018 is up \$1.1M, or 7%.
- Retail water revenue from all areas are up by \$827K 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 \$415K.
- Total revenue is up \$606K, or 2.5%.
- Operating revenue is at 78% of budget, last year was at 75% of budget.

BOARD OF DIRECTORS
PALMDALE WATER DISTRICT

VIA: Mr. Dennis LaMoreaux, General Manager

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December 3, 2018

Expense Analysis Year-To-Date:

- Page 14 is our comparison of expense, year-to-date.
- Cash Operating Expenses through September 2018 are up \$2.2M, or 12%, compared to 2017; note that the 2018 budget is approximately \$2.5MM higher.
- Total Expenses are up \$1.15M, or 4%.

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 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 Nine Months Ending 9/30/2018**

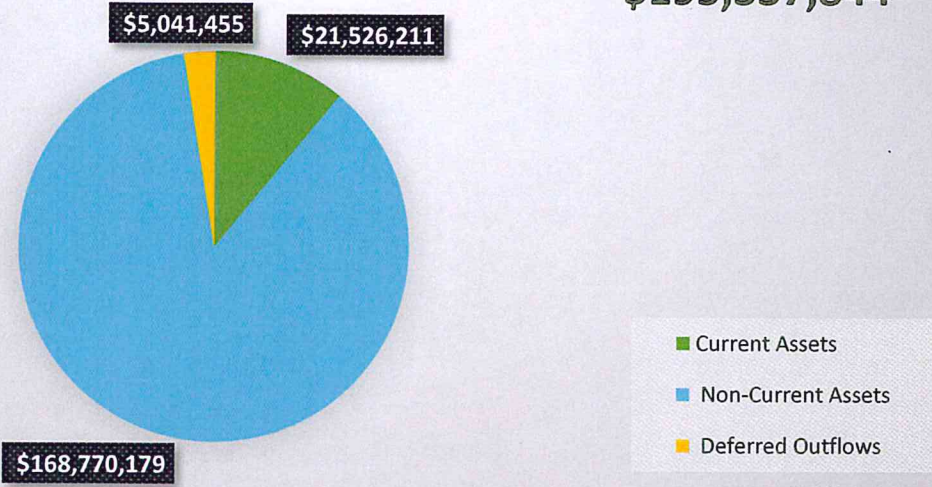
	September 2018	August 2018
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 763,110	\$ 851,158
Investments	9,307,472	11,538,039
Accrued interest receivable	-	-
Accounts receivable - water sales and services, net	2,159,493	1,966,804
Accounts receivable - property taxes and assessments	7,166,725	7,166,725
Accounts receivable - other	10,103	10,103
Materials and supplies inventory	1,349,361	1,361,612
Prepaid items and other deposits	769,947	645,161
Total Current Assets	\$ 21,526,211	\$ 23,539,602
Non-Current Assets:		
Restricted - cash and cash equivalents	\$ 13,515,161	\$ 13,582,246
Investment in Palmdale Recycled Water Authority	1,392,933	1,392,933
Capital assets - not being depreciated	10,611,034	10,061,607
Capital assets - being depreciated, net	143,251,050	143,728,785
Total Non-Current Assets	\$ 168,770,179	\$ 168,765,571
TOTAL ASSETS	\$ 190,296,390	\$ 192,305,173
DEFERRED OUTFLOWS OF RESOURCES:		
Deferred loss on debt defeasance, net	\$ 2,204,305	\$ 2,217,362
Deferred outflows of resources related to pensions	2,837,150	2,837,150
Total Deferred Outflows of Resources	\$ 5,041,455	\$ 5,054,512
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 195,337,844	\$ 197,359,686

Palmdale Water District
Balance Sheet Report
For the Nine Months Ending 9/30/2018

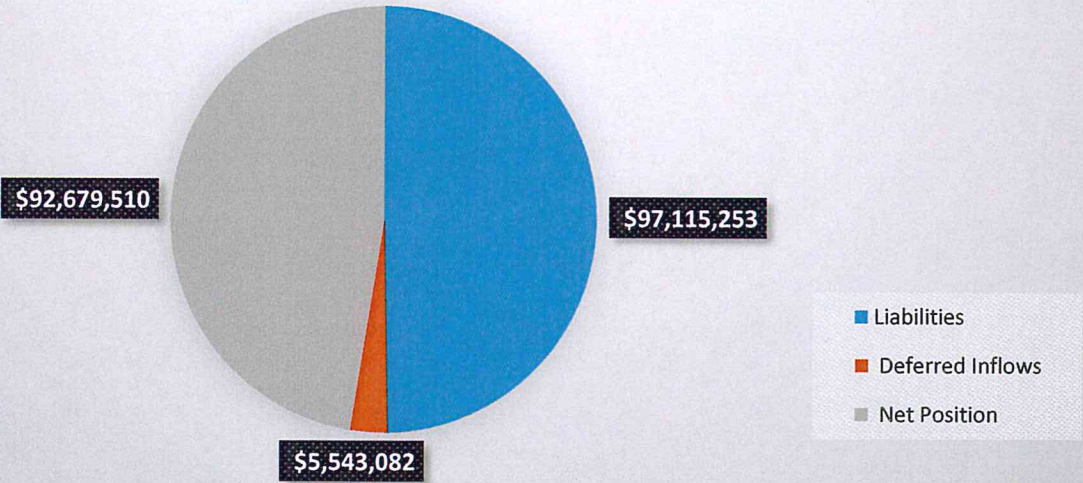
	September 2018	August 2018
LIABILITIES AND NET POSITION		
Current Liabilities:		
Accounts payable and accrued expenses	\$ 2,010,847	\$ 1,592,459
Customer deposits for water service	3,102,088	3,114,060
Construction and developer deposits	1,641,026	1,641,026
Accrued interest payable	1,003	955,151
Long-term liabilities - due in one year:	-	-
Compensated absences	325,265	307,612
Capital lease payable	(577,953)	-
Loan payable	577,953	577,953
Revenue bonds payable	-	510,000
Total Current Liabilities	\$ 7,080,229	\$ 8,698,261
Non-Current Liabilities:		
Long-term liabilities - due in more than one year:		
Compensated absences	\$ 108,422	\$ 102,537
Capital lease payable	610,703	610,703
Loan payable	9,982,875	9,994,473
Revenue bonds payable	54,010,000	54,010,000
Net other post employment benefits payable	15,241,363	15,134,066
Aggregate net pension liability	9,265,615	9,265,615
Pension-related debt	816,046	816,046
Total Non-Current Liabilities	\$ 90,035,024	\$ 89,933,440
Total Liabilities	\$ 97,115,253	\$ 98,631,701
DEFERRED INFLOWS OF RESOURCES:		
Unearned property taxes and assessments	\$ 5,050,000	\$ 5,633,333
Deferred inflows of resources related to pensions	493,082	493,082
Total Deferred Inflows of Resources	\$ 5,543,082	\$ 6,126,415
NET POSITION:		
Profit/(Loss) from Operations	\$ (2,259,157)	\$ (2,337,097)
Restricted for investment in Palmdale Recycled Water Authority	1,697,671	1,694,941
Unrestricted	93,240,996	93,243,726
Total Net Position	\$ 92,679,510	\$ 92,601,569
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 195,337,844	\$ 197,359,686

BALANCE SHEET AS OF SEPTEMBER 30, 2018

ASSETS \$195,337,844



Liabilities & Net Position \$195,337,844



Palmdale Water District
Consolidated Profit and Loss Statement
For the Nine Months Ending 9/30/2018

	Thru August	September	Year-to-Date	Adjustments	Adjusted Budget	% of Budget
Operating Revenue:						
Wholesale Water	\$ 213,103	\$ 53,525	\$ 266,627		\$ 160,000	166.64%
Water Sales	5,502,539	1,192,014	6,694,553		8,320,000	80.46%
Meter Fees	8,779,415	1,075,760	9,855,175		13,006,500	75.77%
Water Quality Fees	512,393	97,678	610,071		941,000	64.83%
Elevation Fees	239,108	48,323	287,431		360,000	79.84%
Other	692,858	98,289	791,147		800,000	98.89%
Total Operating Revenue	\$ 15,939,416	\$ 2,565,589	\$ 18,505,005	\$ -	\$ 23,587,500	78.45%
Cash Operating Expenses:						
Directors	\$ 85,077	\$ 9,375	\$ 94,451		\$ 140,500	67.23%
Administration-Services	1,196,323	146,209	1,342,532		1,957,200	68.59%
Administration-District*	1,301,511	205,682	1,507,192	40,000	1,770,000	85.15%
Engineering**	1,200,210	112,370	1,312,580	72,000	1,734,900	75.66%
Facilities**	4,730,251	502,135	5,232,386	(72,000)	7,019,750	74.54%
Operations	2,435,761	289,442	2,725,203		3,032,007	89.88%
Finance	841,844	107,955	949,799		1,291,250	73.56%
Water Conservation	154,864	17,121	171,985		300,000	57.33%
Human Resources	371,648	14,451	386,099		636,850	60.63%
Information Technology	527,863	31,801	559,664		896,350	62.44%
Customer Care	879,601	119,217	998,818		1,312,700	76.09%
Source of Supply-Purchased Water	1,245,143	210,277	1,455,420		2,100,000	69.31%
Plant Expenditures	379,133	72,214	451,347		1,144,000	39.45%
GAC Filter Media Replacement	610,604	277,954	888,558		840,000	105.78%
Total Cash Operating Expenses	\$ 15,959,833	\$ 2,116,202	\$ 18,076,035	\$ 40,000	\$ 24,175,507	74.77%
Net Cash Operating Profit/(Loss)	\$ (20,417)	\$ 449,387	\$ 428,970	\$ (40,000)	\$ (588,007)	-72.95%
Non-Cash Operating Expenses:						
Depreciation	\$ 3,561,166	\$ 436,307	\$ 3,997,473		\$ 6,000,000	66.62%
OPEB Accrual Expense	1,021,681	127,710	1,149,391		2,300,000	49.97%
Bad Debts	86,885	1,084	87,969		50,000	175.94%
Service Costs Construction	69,150	3,159	72,308		125,000	57.85%
Capitalized Construction	(475,153)	(62,755)	(537,908)		(600,000)	89.65%
Total Non-Cash Operating Expenses	\$ 4,263,728	\$ 505,505	\$ 4,769,233	\$ -	\$ 7,875,000	60.56%
Net Operating Profit/(Loss)	\$ (4,284,145)	\$ (56,119)	\$ (4,340,263)	\$ (40,000)	\$ (8,463,007)	51.29%
Non-Operating Revenues:						
Assessments (Debt Service)	\$ 3,523,333	\$ 440,417	\$ 3,963,750		\$ 5,125,000	77.34%
Assessments (1%)	1,567,255	147,085	1,714,339		2,375,000	72.18%
DWR Fixed Charge Recovery	190,362	-	190,362		175,000	108.78%
Interest	143,332	31,251	174,583		90,000	193.98%
CIF - Infrastructure	13,372	5,124	18,495		62,500	29.59%
CIF - Water Supply	20,295	12,286	32,581		187,500	17.38%
Grants - State and Federal	47,667	-	47,667		178,000	26.78%
Other	3,088	151	3,238		60,000	5.40%
Total Non-Operating Revenues	\$ 5,508,702	\$ 636,313	\$ 6,145,015	\$ -	\$ 8,253,000	74.46%
Non-Operating Expenses:						
Interest on Long-Term Debt	\$ 1,531,849	\$ 222,506	\$ 1,754,355		\$ 2,063,500	85.02%
Amortization of SWP	1,695,384	237,754	1,933,138		2,851,000	67.81%
Change in Investments in PRWA	302,008	2,730	304,738		300,000	101.58%
Water Conservation Programs	66,598	5,079	71,677		221,000	32.43%
Total Non-Operating Expenses	\$ 3,595,839	\$ 468,069	\$ 4,063,908	\$ -	\$ 5,435,500	74.77%
Net Earnings	\$ (2,371,282)	\$ 112,126	\$ (2,259,157)	\$ (40,000)	\$ (5,645,507)	40.02%

* Budget adjustment by Board action 05/29/18

** Budget adjustment by Board action 08/13/18

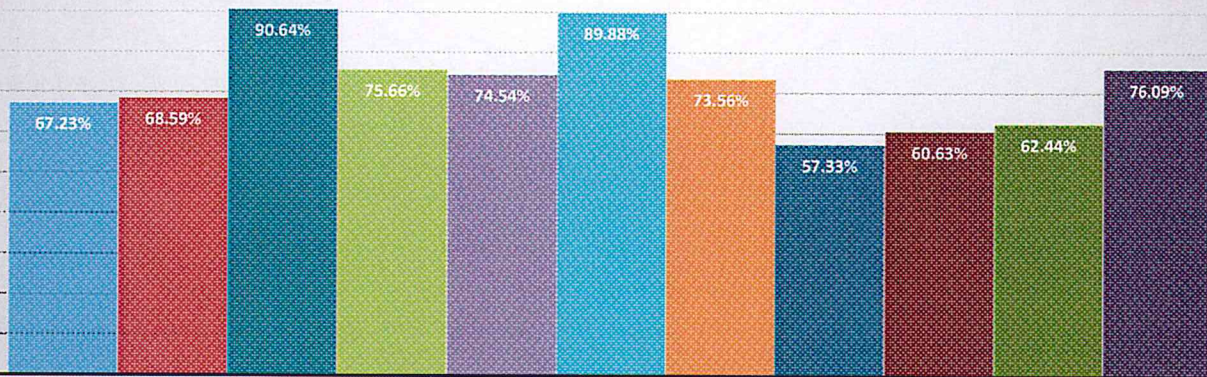
P & L BUDGET vs. ACTUAL



PERCENT OF BUDGETED

■ Operating Revenue
 ■ Cash Operating Expense
 ■ Non-Cash Operating Expense
 ■ Non-Operating Revenue
 ■ Non-Operating Expense

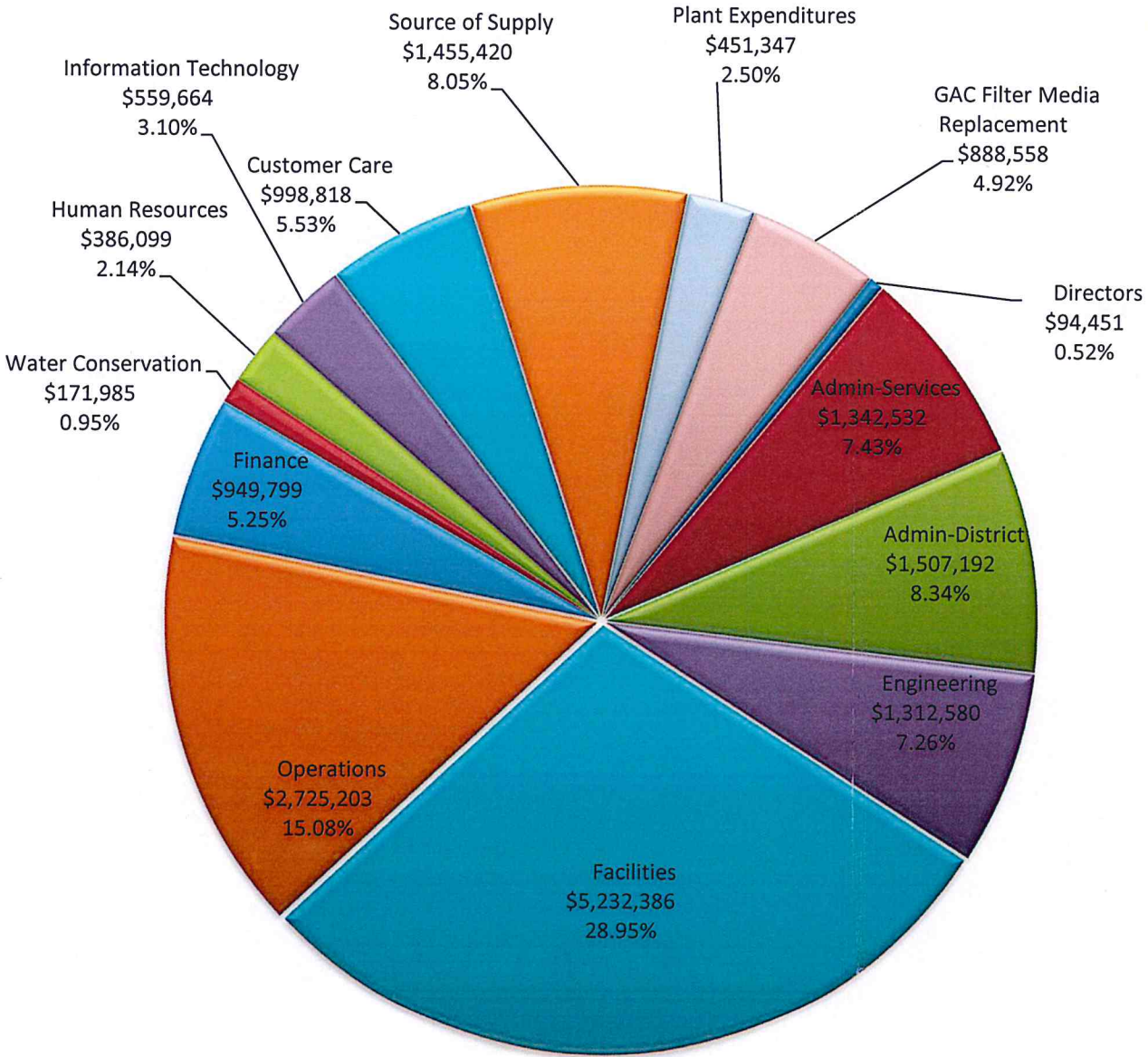
DEPARTMENTAL - BUDGET vs. ACTUAL



PERCENT OF BUDGETED

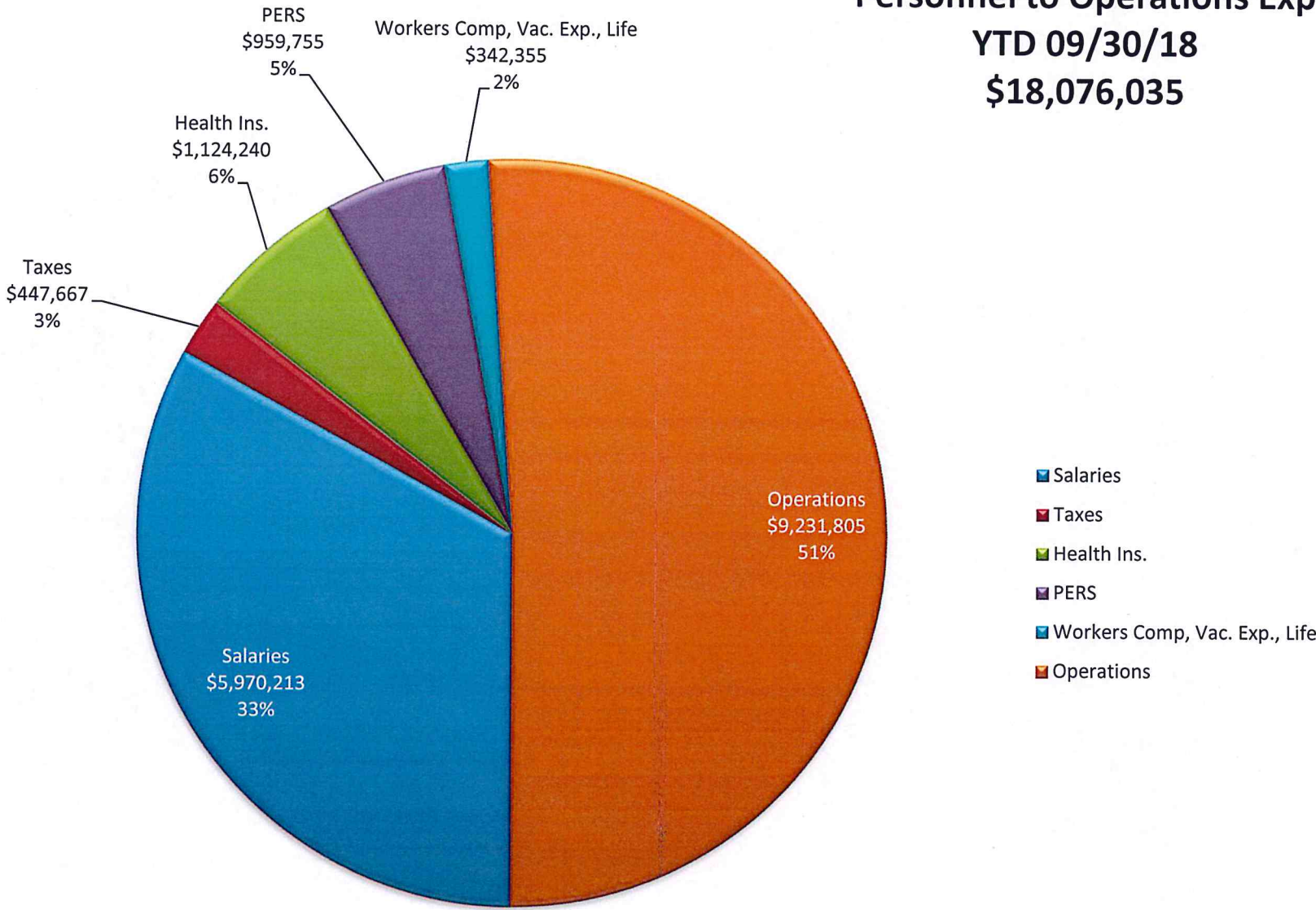
■ Directors
 ■ Admin-Services
 ■ Admin-District
 ■ Engineering
 ■ Facilities
 ■ Operations
 ■ Finance
 ■ Water Conservation
 ■ Human Resources
 ■ Information Technology
 ■ Customer Care

Cash Operating Expenses YTD 09/30/18 \$18,076,035



- 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 09/30/18
\$18,076,035**



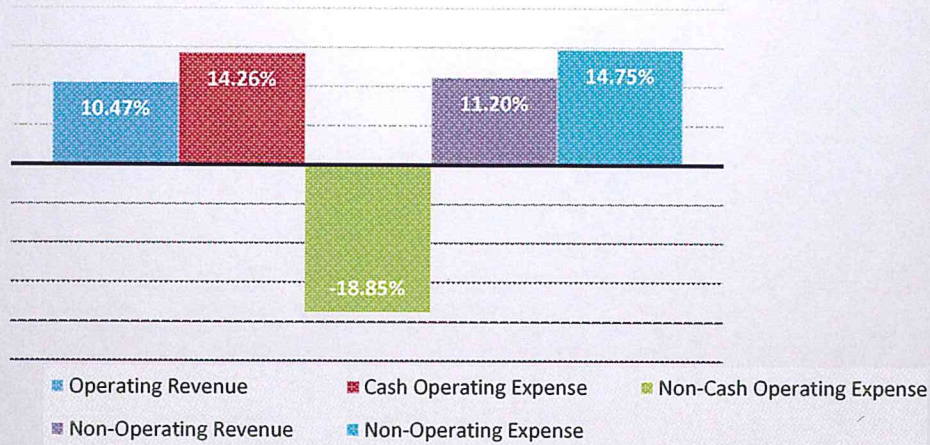
Palmdale Water District
Profit and Loss Statement
Year-To-Year Comparison - September

	2017		2018		Change	% Change	Consumption Comparison		
	September	September	September	September			Units Billed	2017	2018
Operating Revenue:									
Wholesale Water	\$ -	\$ 53,525	\$ 53,525			Active	26,614	26,688	
Water Sales	1,063,299	1,192,014	128,715	12.11%		Vacant	779	709	
Meter Fees	1,052,467	1,075,760	23,293	2.21%		Rev/unit	\$ 2.75	\$ 2.89	
Water Quality Fees	101,340	97,678	(3,662)	-3.61%		Rev/con	\$ 87.26	\$ 96.13	
Elevation Fees	47,067	48,323	1,256	2.67%		Unit/con	31.73	33.27	
Other	58,155	98,289	40,134	69.01%					
Total Operating Revenue	\$ 2,322,329	\$ 2,565,589	\$ 243,260	10.47%					
Cash Operating Expenses:									
Directors	\$ 8,952	\$ 9,375	\$ 422	4.72%					
Administration-Services	114,087	146,209	32,122	28.16%					
Administration-District	122,047	205,682	83,635	68.53%					
Engineering	108,455	112,370	3,914	3.61%					
Facilities	456,780	502,135	45,356	9.93%					
Operations	291,128	289,442	(1,686)	-0.58%					
Finance	100,423	107,955	7,532	7.50%					
Water Conservation	16,619	17,121	502	3.02%					
Human Resources	9,403	14,451	5,048	53.68%					
Information Technology	48,454	31,801	(16,653)	-34.37%					
Customer Care	102,271	119,217	16,946	16.57%					
Source of Supply-Purchased Water	252,191	210,277	(41,914)	-16.62%					
Plant Expenditures	51,855	72,214	20,359	39.26%					
GAC Filter Media Replacement	169,477	277,954	108,477	64.01%					
Total Cash Operating Expenses	\$ 1,852,141	\$ 2,116,202	\$ 264,061	14.26%					
Non-Cash Operating Expenses:									
Depreciation	\$ 454,687	\$ 436,307	\$ (18,380)	-4.04%					
OPEB Accrual Expense	182,900	127,710	(55,189)	-30.17%					
Bad Debts	1,247	1,084	(163)						
Service Costs Construction	15,802	3,159	(12,644)	-80.01%					
Capitalized Construction	(31,729)	(62,755)	(31,026)	97.78%					
Total Non-Cash Operating Expenses	\$ 622,907	\$ 505,505	\$ (117,402)	-18.85%					
Net Operating Profit/(Loss)	\$ (152,720)	\$ (56,119)	\$ 96,601	-63.25%					
Non-Operating Revenues:									
Assessments (Debt Service)	\$ 427,833	\$ 440,417	\$ 12,583	2.94%					
Assessments (1%)	138,833	147,085	8,251	5.94%					
DWR Fixed Charge Recovery	-	-	-						
Interest	4,708	31,251	26,544	563.83%					
CIF - Infrastructure	865	5,124	4,259						
CIF - Water Supply	-	12,286	12,286						
Grants - State and Federal	-	-	-						
Other	-	151	151						
Total Non-Operating Revenues	\$ 572,239	\$ 636,313	\$ 64,074	11.20%					
Non-Operating Expenses:									
Interest on Long-Term Debt	\$ 180,607	\$ 222,506	\$ 41,898	23.20%					
Amortization of SWP	216,740	237,754	21,014	9.70%					
Change in Investments in PRWA	-	2,730	2,730						
Water Conservation Programs	10,555	5,079	(5,475)	-51.87%					
Total Non-Operating Expenses	\$ 407,902	\$ 468,069	\$ 60,167	14.75%					
Net Earnings	\$ 11,617	\$ 112,126	\$ 100,508	865.17%					

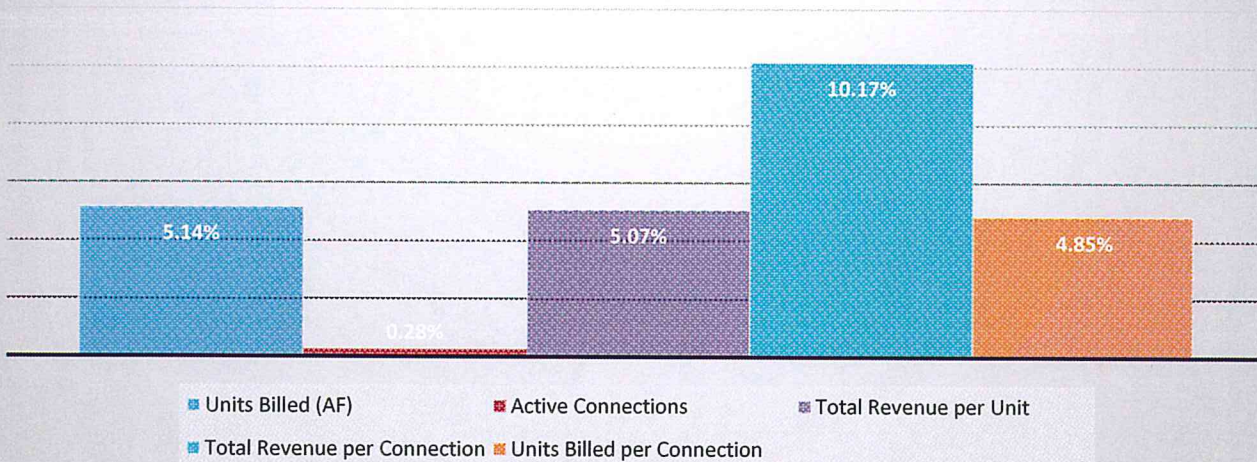
YEAR-TO-YEAR COMPARISON

September 2017 -To - September 2018

PERCENTAGE CHANGE



PERCENTAGE CHANGE



	2017	2018	Change	
Units Billed (AF)	1,939	2,038	100	5.14%
Active Connections	26,614	26,688	74	0.28%
Non-Active	779	709	-70	-8.99%
Total Revenue per Unit	\$2.75	\$2.89	\$0.14	5.07%
Total Revenue per Connection	\$87.26	\$96.13	\$8.87	10.17%
Units Billed per Connection	31.73	33.27	1.54	4.85%

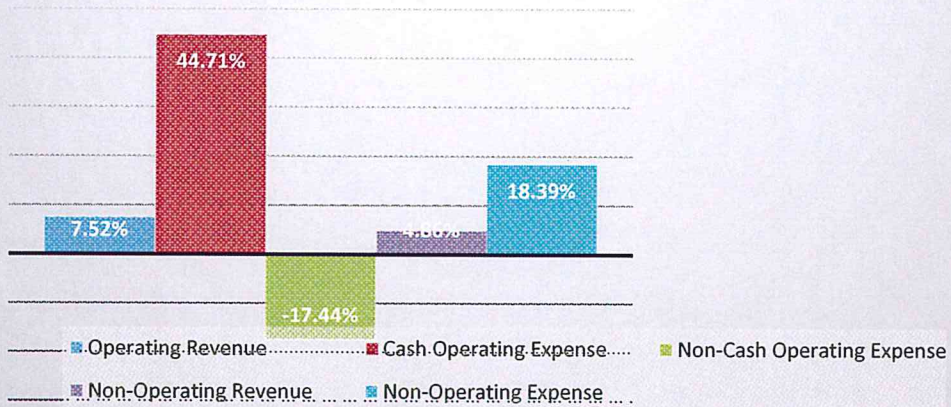
Palmdale Water District
Profit and Loss Statement
Year-To-Year Comparison-2 Years - September

	2016	2018	Change	%	Consumption Comparison		
	September	September			2016	2018	Units Billed
Operating Revenue:							
Wholesale Water	\$ 121	\$ 53,525	\$ 53,404	44219.43%	Active	26,597	26,688
Water Sales	934,352	1,192,014	257,662	27.58%	Vacant	808	709
Meter Fees	1,020,177	1,075,760	55,584	5.45%			
Water Quality Fees	105,533	97,678	(7,856)	-7.44%	Rev/unit	\$ 2.94	\$ 2.89
Elevation Fees	44,856	48,323	3,467	7.73%	Rev/con	\$ 89.72	\$ 96.13
Other	75,774	98,289	22,515	29.71%	Unit/con	30.52	33.27
Drought Surcharge	205,444	-	(205,444)	-100.00%			
Total Operating Revenue	\$ 2,386,257	\$ 2,565,589	\$ 179,332	7.52%			
Cash Operating Expenses:							
Directors	\$ 12,798	\$ 9,375	\$ (3,423)	-26.75%			
Administration-Services	125,140	146,209	21,069	16.84%			
Administration-District	195,971	205,682	9,711	4.96%			
Engineering	99,712	112,370	12,658	12.69%			
Facilities	466,102	502,135	36,034	7.73%			
Operations	187,161	289,442	102,281	54.65%			
Finance	89,512	107,955	18,442	20.60%			
Water Conservation	22,030	17,121	(4,909)	-22.28%			
Human Resources	34,010	14,451	(19,560)	-57.51%			
Information Technology	77,751	31,801	(45,950)	-59.10%			
Customer Care	78,622	119,217	40,595	51.63%			
Source of Supply-Purchased Water	714	210,277	209,563	29350.56%			
Plant Expenditures	72,840	72,214	(626)	-0.86%			
GAC Filter Media Replacement	-	277,954	277,954				
Total Cash Operating Expenses	\$ 1,462,363	\$ 2,116,202	\$ 653,839	44.71%			
Non-Cash Operating Expenses:							
Depreciation	\$ 454,907	\$ 436,307	\$ (18,600)	-4.09%			
OPEB Accrual Expense	195,860	127,710	(68,150)	-34.80%			
Bad Debts	1,547	1,084	(463)	-29.93%			
Service Costs Construction	(7,045)	3,159	10,204	-144.83%			
Capitalized Construction	(32,959)	(62,755)	(29,796)				
Total Non-Cash Operating Expenses	\$ 612,310	\$ 505,505	\$ (106,804)	-17.44%			
Net Operating Profit/(Loss)	\$ 311,584	\$ (56,119)	\$ (367,703)	-118.01%			
Non-Operating Revenues:							
Assessments (Debt Service)	\$ 440,417	\$ 440,417	\$ (0)	0.00%			
Assessments (1%)	142,917	147,085	4,168	2.92%			
DWR Fixed Charge Recovery	12,154	-	(12,154)	-100.00%			
Interest	11,330	31,251	19,921	175.83%			
CIF - Infrastructure	-	5,124	5,124				
CIF - Water Supply	-	12,286	12,286				
Grants - State and Federal	-	-	-				
Other	3	151	148	4921.33%			
Total Non-Operating Revenues	\$ 606,820	\$ 636,313	\$ 29,493	4.86%			
Non-Operating Expenses:							
Interest on Long-Term Debt	\$ 184,638	\$ 222,506	\$ 37,868	20.51%			
Amortization of SWP	196,900	237,754	40,854	20.75%			
Change in Investments in PRWA	-	2,730	2,730				
Water Conservation Programs	13,808	5,079	(8,729)				
Total Non-Operating Expenses	\$ 395,346	\$ 468,069	\$ 72,723	18.39%			
Net Earnings	\$ 523,059	\$ 112,126	\$ (410,933)	-78.56%			

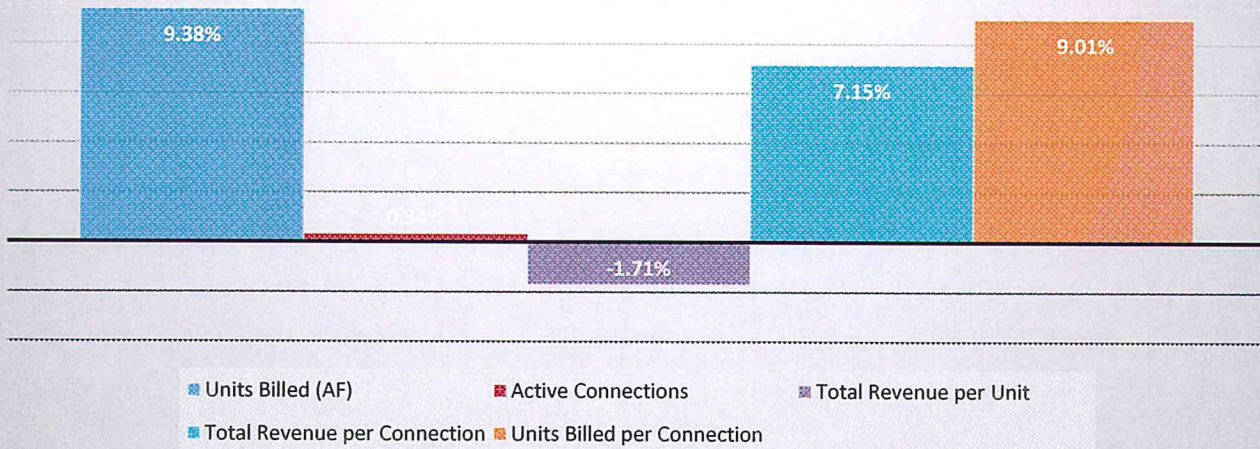
YEAR-TO-YEAR COMPARISON

September 2016 -To - September 2018

PERCENTAGE CHANGE



PERCENTAGE CHANGE



	2016	2018	Change	
Units Billed (AF)	1,864	2,038	175	9.38%
Active Connections	26,597	26,688	91	0.34%
Non-Active	808	709	-99	-12.25%
Total Revenue per Unit	\$2.94	\$2.89	-\$0.05	-1.71%
Total Revenue per Connection	\$89.72	\$96.13	\$6.41	7.15%
Units Billed per Connection	30.52	33.27	2.75	9.01%

Palmdale Water District
Profit and Loss Statement
Quarterly Comparison - September

	2nd Qtr	3rd Qtr	Change	% Change	Consumption Comparison		
	June	September			2nd Qtr	3rd Qtr	Units Billed
Operating Revenue:							
Wholesale Water	\$ 31,436	\$ 171,290	\$ 139,854	444.88%	Active	80,048	80,051
Water Sales	1,963,541	3,249,433	1,285,892	65.49%	Vacant	2,137	2,140
Meter Fees	3,290,605	3,271,247	(19,358)	-0.59%			
Water Quality Fees	195,875	280,915	85,040	43.42%			
Elevation Fees	91,463	138,835	47,372	51.79%	Rev/unit	\$ 3.33	\$ 2.88
Other	354,818	237,721	(117,097)	-33.00%	Rev/con	\$ 74.05	\$ 91.81
Total Operating Revenue	\$ 5,927,738	\$ 7,349,441	\$ 1,421,703	23.98%	Unit/con	22.25	31.91
Cash Operating Expenses:							
Directors	\$ 34,127	\$ 30,098	\$ (4,028)	-11.80%			
Administration-Services	476,366	452,258	(24,107)	-5.06%			
Administration-District	456,005	590,357	134,352	29.46%			
Engineering	447,655	439,037	(8,618)	-1.93%			
Facilities	1,955,323	1,744,557	(210,766)	-10.78%			
Operations	961,074	1,062,687	101,613	10.57%			
Finance	333,670	321,497	(12,173)	-3.65%			
Water Conservation	58,800	58,137	(663)	-1.13%			
Human Resources	93,774	137,898	44,125	47.05%			
Information Technology	181,644	157,192	(24,452)	-13.46%			
Customer Care	347,153	329,795	(17,358)	-5.00%			
Source of Supply-Purchased Water	563,745	882,537	318,792	56.55%			
Plant Expenditures	161,200	172,176	10,976	6.81%			
GAC Filter Media Replacement	349,146	539,412	190,266				
Total Cash Operating Expenses	\$ 6,419,681	\$ 6,917,638	\$ 497,957	7.76%			
Non-Cash Operating Expenses:							
Depreciation	\$ 1,343,052	\$ 1,316,066	\$ (26,986)	-2.01%			
OPEB Accrual Expense	383,130	383,130	-	0.00%			
Bad Debts	14,448	4,780	(9,669)	-66.92%			
Service Costs Construction	63,441	6,287	(57,154)	-90.09%			
Capitalized Construction	(278,021)	(181,067)	96,954	-34.87%			
Total Non-Cash Operating Expenses	\$ 1,526,051	\$ 1,529,196	\$ 3,145	0.21%			
Net Operating Profit/(Loss)	\$ (2,017,994)	\$ (1,097,393)	\$ 920,601	-45.62%			
Non-Operating Revenues:							
Assessments (Debt Service)	\$ 1,321,250	\$ 1,321,250	\$ -	0.00%			
Assessments (1%)	850,271	435,319	(414,952)	-48.80%			
DWR Fixed Charge Recovery	166,170	24,192	(141,978)				
Interest	47,854	102,491	54,637	114.17%			
CIF - Infrastructure	13,372	5,124	(8,248)				
CIF - Water Supply	20,295	12,286	(8,008)				
Grants - State and Federal	-	29,147	29,147	#DIV/0!			
Other	(1)	3,217	3,217	#####			
Total Non-Operating Revenues	\$ 2,419,210	\$ 1,933,025	\$ (486,186)	-20.10%			
Non-Operating Expenses:							
Interest on Long-Term Debt	\$ 538,700	\$ 671,448	\$ 132,748	24.64%			
Amortization of SWP	650,208	692,246	42,038	6.47%			
Change in Investments in PRWA	301,363	2,730	(298,633)				
Water Conservation Programs	41,262	16,435	(24,827)	-60.17%			
Total Non-Operating Expenses	\$ 1,531,533	\$ 1,382,859	\$ (148,674)	-9.71%			
Net Earnings	\$ (1,130,316)	\$ (547,227)	\$ 583,089	-51.59%			

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

	3rd Qtr	3rd Qtr	Change	% Change	Consumption Comparison		
	2017	2018			2017	2018	
Operating Revenue:					Units Billed	2,550,724	2,554,109
Wholesale Water	\$ 41,163	\$ 171,290	\$ 130,127	316.13%	Active	79,877	80,051
Water Sales	3,149,107	3,249,433	100,326	3.19%	Vacant	2,319	2,140
Meter Fees	3,154,313	3,271,247	116,934	3.71%			
Water Quality Fees	306,104	280,915	(25,190)	-8.23%			
Elevation Fees	140,253	138,835	(1,418)	-1.01%	Rev/unit	\$ 2.72	\$ 2.88
Other	158,295	237,721	79,426	50.18%	Rev/con	\$ 87.00	\$ 91.81
Total Operating Revenue	\$ 6,949,236	\$ 7,349,441	\$ 400,205	5.76%	Unit/con	31.93	31.91
Cash Operating Expenses:							
Directors	\$ 24,188	\$ 30,098	\$ 5,910	24.43%			
Administration-Services	381,056	452,258	71,202	18.69%			
Administration-District	342,546	590,357	247,811	72.34%			
Engineering	358,276	439,037	80,761	22.54%			
Facilities	1,463,701	1,744,557	280,856	19.19%			
Operations	821,721	1,062,687	240,966	29.32%			
Finance	299,154	321,497	22,342	7.47%			
Water Conservation	53,823	58,137	4,314	8.02%			
Human Resources	77,071	137,898	60,827	78.92%			
Information Technology	147,936	157,192	9,257	6.26%			
Customer Care	304,820	329,795	24,974	8.19%			
Source of Supply-Purchased Water	934,473	882,537	(51,936)	-5.56%			
Plant Expenditures	87,908	172,176	84,268	95.86%			
GAC Filter Media Replacement	401,990	539,412	137,423	34.19%			
Total Cash Operating Expenses	\$ 5,698,662	\$ 6,917,638	\$ 1,218,976	21.39%			
Non-Cash Operating Expenses:							
Depreciation	\$ 1,372,596	\$ 1,316,066	\$ (56,530)	-4.12%			
OPEB Accrual Expense	548,699	383,130	(165,568)	-30.17%			
Bad Debts	1,247	4,780	3,532	283.21%			
Service Costs Construction	38,097	6,287	(31,810)	-83.50%			
Capitalized Construction	(104,584)	(181,067)	(76,483)	73.13%			
Total Non-Cash Operating Expenses	\$ 1,856,055	\$ 1,529,196	\$ (326,858)	-17.61%			
Net Operating Profit/(Loss)	\$ (605,481)	\$ (1,097,393)	\$ (491,913)	81.24%			
Non-Operating Revenues:							
Assessments (Debt Service)	\$ 1,283,500	\$ 1,321,250	\$ 37,750	2.94%			
Assessments (1%)	416,500	435,319	18,819	4.52%			
DWR Fixed Charge Recovery	-	24,192	24,192				
Interest	31,011	102,491	71,480	230.50%			
CIF - Infrastructure	83,066	5,124	(77,942)	-93.83%			
CIF - Water Supply	470,029	12,286	(457,742)	-97.39%			
Grants - State and Federal	37,500	29,147	(8,354)	-22.28%			
Other	134	3,217	3,083	2305.06%			
Total Non-Operating Revenues	\$ 2,321,739	\$ 1,933,025	\$ (388,714)	-16.74%			
Non-Operating Expenses:							
Interest on Long-Term Debt	\$ 541,822	\$ 671,448	\$ 129,626	23.92%			
Amortization of SWP	650,217	692,246	42,029	6.46%			
Change in Investments in PRWA	-	2,730	2,730				
Water Conservation Programs	27,572	16,435	(11,137)	-40.39%			
Total Non-Operating Expenses	\$ 1,219,611	\$ 1,382,859	\$ 163,248	13.39%			
Net Earnings	\$ 496,647	\$ (547,227)	\$ (1,043,875)	-210.18%			

Palmdale Water District
Revenue Analysis
For the Nine Months Ending 9/30/2018
2018

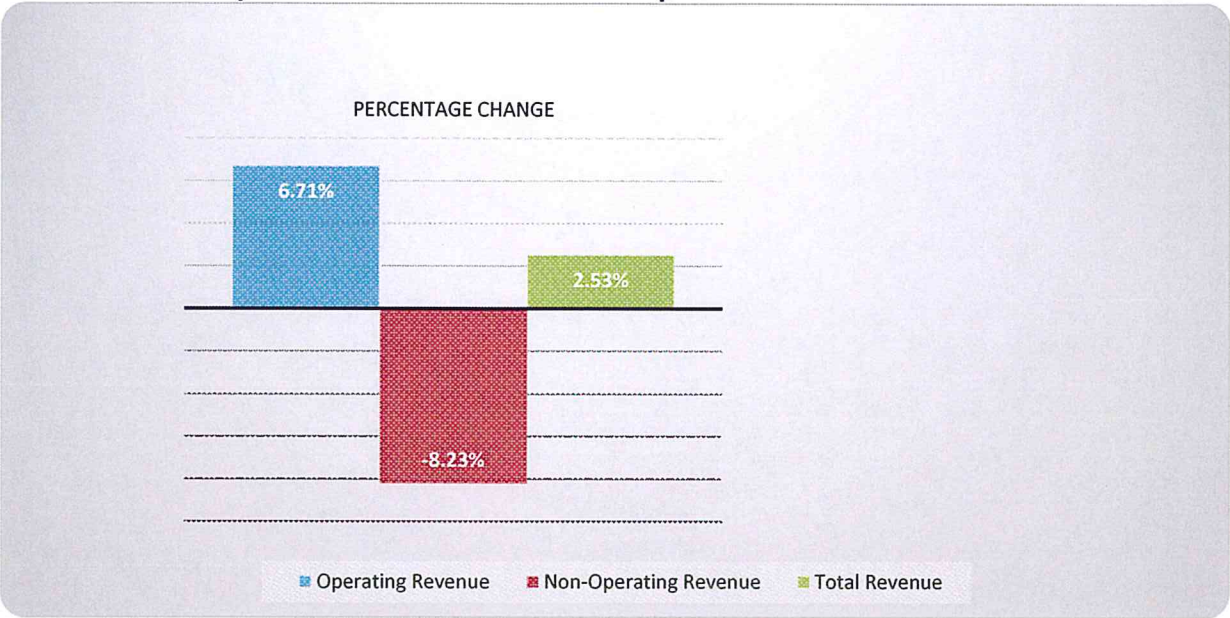
2017 to 2018 Comparison

	Thru August	September	Year-to-Date	Adjusted Budget	% of Budget	Thru August	September	Year-to-Date	% Change
Operating Revenue:									
Wholesale Water	\$ 213,103	\$ 53,525	\$ 266,627	\$ 160,000	166.64%	\$ 118,968	\$ 53,525	\$ 172,492	183.24%
Water Sales	5,502,539	1,192,014	6,694,553	8,320,000	80.46%	374,118	128,715	502,834	8.12%
Meter Fees	8,779,415	1,075,760	9,855,175	13,006,500	75.77%	321,780	23,293	345,073	3.63%
Water Quality Fees	512,393	97,678	610,071	941,000	64.83%	(26,365)	(3,662)	(30,028)	-4.69%
Elevation Fees	239,108	48,323	287,431	360,000	79.84%	7,631	1,256	8,887	3.19%
Other	692,858	98,289	791,147	800,000	98.89%	183,879	40,134	224,012	39.50%
Drought Surcharge	-	-	-	-	-	(66,226)	-	(66,226)	-100.00%
Total Water Sales	\$ 15,939,416	\$ 2,565,589	\$ 18,505,005	\$ 23,587,500	78.45%	\$ 913,784	\$ 243,260	\$ 1,157,044	6.71%
Non-Operating Revenues:									
Assessments (Debt Service)	\$ 3,523,333	\$ 440,417	\$ 3,963,750	\$ 5,125,000	77.34%	\$ 197,110	\$ 12,583	\$ 209,693	5.59%
Assessments (1%)	1,567,255	147,085	1,714,339	2,375,000	72.18%	95,055	8,251	103,306	6.41%
DWR Fixed Charge Recovery	190,362	-	190,362	175,000	108.78%	30,566	-	30,566	19.13%
Interest	143,332	31,251	174,583	90,000	193.98%	87,811	26,544	114,354	189.87%
CIF - Infrastructure	13,372	5,124	18,495	62,500	29.59%	(180,755)	4,259	(176,497)	-90.51%
CIF - Water Supply	20,295	12,286	32,581	187,500	17.38%	(786,512)	12,286	(774,225)	-95.96%
Grants - State and Federal	47,667	-	47,667	178,000	26.78%	10,167	-	10,167	
Other	3,088	151	3,238	60,000	5.40%	(68,511)	151	(68,361)	-95.48%
Total Non-Operating Revenues	\$ 5,508,702	\$ 636,313	\$ 6,145,015	\$ 8,253,000	74.46%	\$ (615,071)	\$ 64,074	\$ (550,997)	-8.23%
Total Revenue	\$ 21,448,118	\$ 3,201,902	\$ 24,650,020	\$ 31,840,500	77.42%	\$ 298,713	\$ 307,334	\$ 606,048	2.53%

	2017				
	Thru August	September	Year-to-Date	Adjusted Budget	% of Budget
Operating Revenue:					
Wholesale Water	\$ 94,135	\$ -	\$ 94,135	\$ 160,000	58.83%
Water Sales	5,128,421	1,063,299	6,191,720	8,002,000	77.38%
Meter Fees	8,457,635	1,052,467	9,510,102	12,475,500	76.23%
Water Quality Fees	538,759	101,340	640,099	862,500	74.21%
Elevation Fees	231,477	47,067	278,544	340,000	81.92%
Other	508,979	58,155	567,135	960,000	59.08%
Drought Surcharge	66,226	-	66,226	-	-
Total Water Sales	\$ 14,931,497	\$ 2,322,329	\$ 17,253,825	\$ 22,800,000	75.67%
Non-Operating Revenues:					
Assessments (Debt Service)	\$ 3,326,223	\$ 427,833	\$ 3,754,057	\$ 5,000,000	75.08%
Assessments (1%)	1,472,200	138,833	1,611,033	1,957,500	82.30%
DWR Fixed Charge Recovery	159,796	-	159,796	200,000	79.90%
Interest	55,521	4,708	60,229	60,000	100.38%
CIF - Infrastructure	194,127	865	194,992	57,500	339.12%
CIF - Water Supply	806,806	-	806,806	192,500	419.12%
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	\$ 6,123,773	\$ 572,239	\$ 6,696,012	\$ 7,705,500	86.90%
Total Revenue	\$ 21,055,269	\$ 2,894,568	\$ 23,949,837	\$ 30,505,500	78.51%

REVENUE COMPARISON YEAR-TO-DATE

September 2017-To- September 2018



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

	2018					2017 to 2018 Comparison			
	Thru August	September	Year-to-Date	Adjusted Budget	% of Budget	Thru August	September	Year-to-Date	% Change
Cash Operating Expenses:									
Directors	\$ 85,077	\$ 9,375	\$ 94,451	\$ 140,500	67.23%	\$ 14,563	\$ 422	\$ 14,986	18.86%
Administration-Services	1,196,323	146,209	1,342,532	1,957,200	68.59%	17,179	32,122	49,301	3.81%
Administration-District	1,301,511	205,682	1,507,192	1,730,000	87.12%	386,760	83,635	470,395	45.37%
Engineering	1,200,210	112,370	1,312,580	1,662,900	78.93%	225,493	3,914	229,407	21.18%
Facilities	4,730,251	502,135	5,232,386	7,091,750	73.78%	630,743	45,356	676,099	14.84%
Operations	2,435,761	289,442	2,725,203	3,032,007	89.88%	457,948	(1,686)	456,262	20.11%
Finance	841,844	107,955	949,799	1,291,250	73.56%	31,555	7,532	39,087	4.29%
Water Conservation	154,864	17,121	171,985	300,000	57.33%	9,276	502	9,778	6.03%
Human Resources	371,648	14,451	386,099	636,850	60.63%	143,642	5,048	148,690	62.63%
Information Technology	527,863	31,801	559,664	896,350	62.44%	91,955	(16,653)	75,302	15.55%
Customer Care	879,601	119,217	998,818	1,312,700	76.09%	75,214	16,946	92,159	10.16%
Source of Supply-Purchased Water	1,245,143	210,277	1,455,420	2,100,000	69.31%	(369,403)	(41,914)	(411,317)	-22.03%
Plant Expenditures	379,133	72,214	451,347	1,144,000	39.45%	182,093	20,359	202,452	81.34%
GAC Filter Media Replacement	610,604	277,954	888,558	840,000	105.78%	25,743	108,477	134,220	17.79%
Total Cash Operating Expenses	\$ 15,959,833	\$ 2,116,202	\$ 18,076,035	\$ 24,135,507	74.89%	\$ 1,922,762	\$ 264,061	\$ 2,186,822	12.10%
Non-Cash Operating Expenses:									
Depreciation	\$ 3,561,166	\$ 436,307	\$ 3,997,473	\$ 6,000,000	66.62%	\$ (706,644)	\$ (18,380)	\$ (725,024)	-15.35%
OPEB Accrual Expense	1,021,681	127,710	1,149,391	2,300,000	49.97%	(441,515)	(55,189)	(496,705)	-30.17%
Bad Debts	86,885	1,084	87,969	50,000	175.94%	37,411	(163)	37,248	73.44%
Service Costs Construction	69,150	3,159	72,308	125,000	57.85%	(18,888)	(12,644)	(31,531)	-30.37%
Capitalized Construction	(475,153)	(62,755)	(537,908)	(600,000)	89.65%	(92,969)	(31,026)	(123,995)	29.96%
Total Non-Cash Operating Expenses	\$ 4,263,728	\$ 505,505	\$ 4,769,233	\$ 7,875,000	60.56%	\$ (1,222,605)	\$ (117,402)	\$ (1,340,007)	-28.10%
Non-Operating Expenses:									
Interest on Long-Term Debt	\$ 1,531,849	\$ 222,506	\$ 1,754,355	\$ 2,063,500	85.02%	\$ 82,488	\$ 41,898	\$ 124,386	7.63%
Amortization of SWP	1,695,384	237,754	1,933,138	2,851,000	67.81%	(38,506)	21,014	(17,492)	-0.90%
Change in Investments in PRWA	302,008	2,730	304,738	300,000	101.58%	195,845	2,730	198,575	187.05%
Water Conservation Programs	66,598	5,079	71,677	221,000	32.43%	8,415	(5,475)	2,940	4.28%
Total Non-Operating Expenses	\$ 3,595,839	\$ 468,069	\$ 4,063,908	\$ 5,435,500	74.77%	\$ 248,242	\$ 60,167	\$ 308,409	8.21%
Total Expenses	\$ 23,819,400	\$ 3,089,777	\$ 26,909,176	\$ 37,446,007	71.86%	\$ 948,398	\$ 206,826	\$ 1,155,224	4.49%

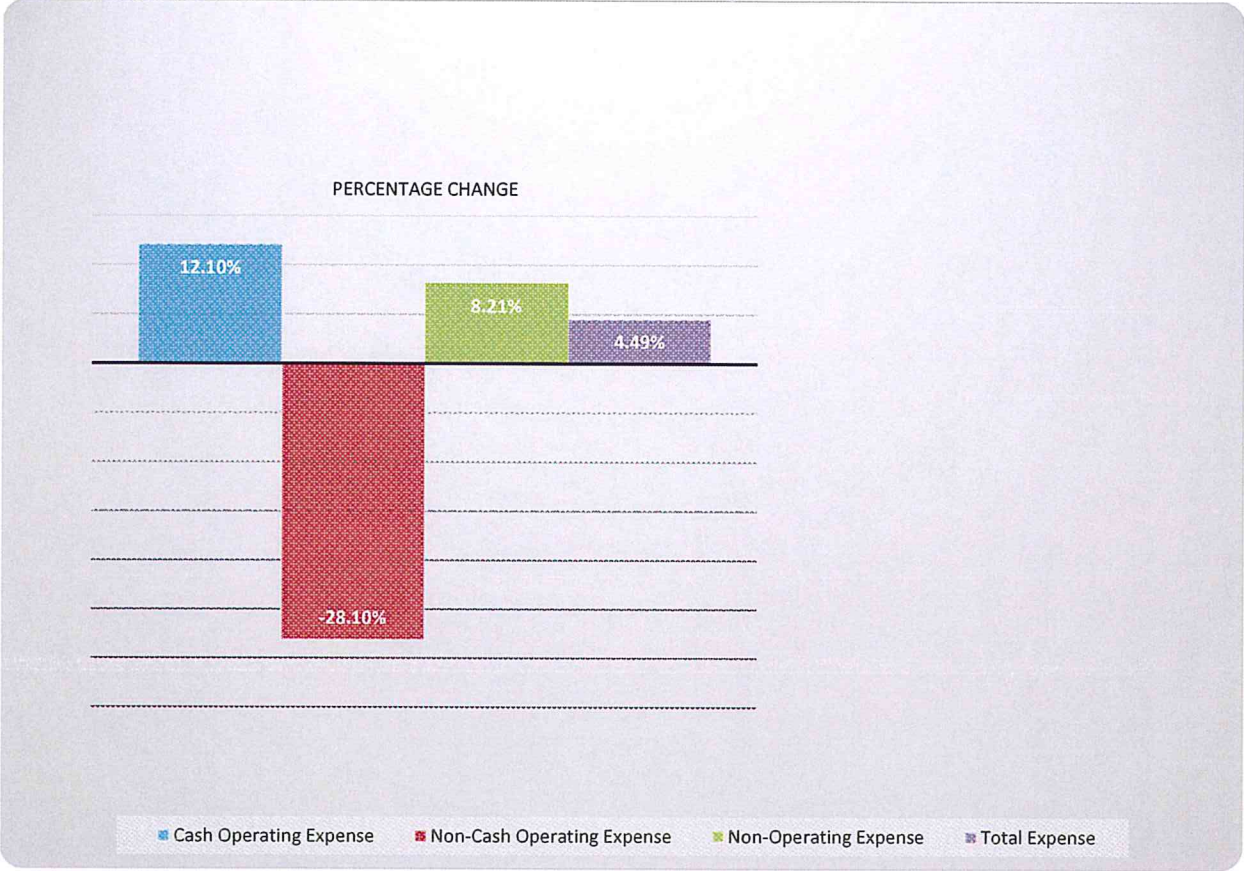
**Palmdale Water District
Operating Expense Analysis
For the Nine Months Ending 9/30/2018**

2017

	Thru August	September	Year-to-Date	Adjusted Budget	% of Budget
Cash Operating Expenses:					
Directors	\$ 70,513	\$ 8,952	\$ 79,466	\$ 115,500	68.80%
Administration-Services	1,179,144	114,087	1,293,231	1,925,000	67.18%
Administration-District	914,751	122,047	1,036,798	1,509,500	68.68%
Engineering	974,717	108,455	1,083,173	1,451,500	74.62%
Facilities	4,099,508	456,780	4,556,287	6,626,000	68.76%
Operations	1,977,813	291,128	2,268,940	2,546,250	89.11%
Finance	810,289	100,423	910,712	1,246,500	73.06%
Water Conservation	145,588	16,619	162,207	230,000	70.52%
Human Resources	228,006	9,403	237,409	313,100	75.83%
Information Technology	435,908	48,454	484,362	804,750	60.19%
Customer Care	804,387	102,271	906,659	1,278,000	70.94%
Source of Supply-Purchased Water	1,614,546	252,191	1,866,737	2,190,000	85.24%
Plant Expenditures	197,040	51,855	248,894	574,292	43.34%
GAC Filter Media Replacement	584,861	169,477	754,338	862,500	87.46%
Total Cash Operating Expenses	\$ 14,037,071	\$ 1,852,141	\$ 15,889,213	\$ 21,672,892	73.31%
Non-Cash Operating Expenses:					
Depreciation	\$ 4,267,810	\$ 454,687	\$ 4,722,497	\$ 6,000,000	78.71%
OPEB Accrual Expense	1,463,196	182,900	1,646,096	2,350,000	70.05%
Bad Debts	49,474	1,247	50,721	50,000	101.44%
Service Costs Construction	88,037	15,802	103,839	125,000	83.07%
Capitalized Construction	(382,184)	(31,729)	(413,913)	(750,000)	55.19%
Total Non-Cash Operating Expenses	\$ 5,486,333	\$ 622,907	\$ 6,109,240	\$ 7,775,000	78.58%
Non-Operating Expenses:					
Interest on Long-Term Debt	\$ 1,449,362	\$ 180,607	\$ 1,629,969	\$ 2,228,000	73.16%
Amortization of SWP	1,733,890	216,740	1,950,630	2,238,000	87.16%
Change in Investments in PRWA	106,162	-	106,162	100,000	106.16%
Water Conservation Programs	58,183	10,555	68,738	135,500	50.73%
Total Non-Operating Expenses	\$ 3,347,597	\$ 407,902	\$ 3,755,499	\$ 4,701,500	79.88%
Total Expenses	\$ 22,871,001	\$ 2,882,951	\$ 25,753,952	\$ 34,149,392	75.42%

EXPENSE COMPARISON YEAR-TO-DATE

September 2017-To-September 2018



Palmdale Water District
2018 Directors Budget
For the Nine Months Ending Sunday, September 30, 2018

	YTD ACTUAL 2018	ORIGINAL BUDGET 2018	ADJUSTMENTS 2018	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-01-4000-000 Directors Pay	\$ -	\$ -	\$ -	\$ -	
Employee Benefits					
1-01-4005-000 Payroll Taxes	3,018	5,500		2,482	54.87%
Subtotal (Benefits)	3,018	5,500	-	2,482	54.87%
 Total Personnel Expenses	 \$ 3,018	 \$ 5,500	 \$ -	 \$ 2,482	 54.87%
 OPERATING EXPENSES:					
1-01-xxxx-007 Director Share - Alvarado, Robert	\$ 21,650	\$ 27,000		\$ 5,350	80.19%
1-01-xxxx-008 Director Share - Mac Laren, Kathy	12,762	27,000		14,238	47.27%
1-01-xxxx-009 Director Share - Estes, Joe	21,981	27,000		5,019	81.41%
1-01-xxxx-010 Director Share - Dino, Vincent	14,781	27,000		12,219	54.74%
1-01-xxxx-011 Director Share - Henriquez, Marco	20,260	27,000		6,740	75.04%
Subtotal Operating Expenses	91,433	135,000	-	6,740	67.73%
 Total O & M Expenses	 \$ 94,451	 \$ 140,500	 \$ -	 \$ 9,222	 67.23%

Palmdale Water District
2018 Administration District Wide Budget
For the Nine Months Ending Sunday, September 30, 2018

	YTD ACTUAL 2018	ORIGINAL BUDGET 2018	ADJUSTMENTS 2018	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-02-5070-001 On-Call	\$ 53,553	\$ 90,000		\$ 36,447	59.50%
Subtotal (Salaries)	\$ 53,553	\$ 90,000	\$ -	\$ 36,447	59.50%
Employee Benefits					
1-02-5070-002 PERS-Unfunded Liability	\$ 414,120	\$ 568,500		154,380	72.84%
1-02-5070-003 Workers Compensation	337,845	280,000		(57,845)	120.66%
1-02-5070-004 Vacation Benefit Expense	(263)	25,000		25,263	-1.05%
1-02-5070-005 Life Insurance	4,772	6,500		1,728	73.42%
Subtotal (Benefits)	\$ 756,475	\$ 880,000	\$ -	\$ 123,525	85.96%
Total Personnel Expenses	\$ 810,028	\$ 970,000	\$ -	\$ 159,972	83.51%
OPERATING EXPENSES:					
1-02-5070-006 Other Operating	\$ 20,820	\$ 20,000		(820)	104.10%
1-02-5070-007 Consultants	196,972	70,000		(126,972)	281.39%
1-02-5070-008 Insurance	180,682	305,000		124,318	59.24%
1-02-5070-009 Groundwater Adjudication	29,534	50,000		20,466	59.07%
1-02-5070-010 Legal Services	70,895	150,000		79,105	47.26%
1-02-5070-011 Memberships/Subscriptions	83,234	125,000		41,766	66.59%
1-02-5070-099 100th Anniversary*	115,028	40,000	40,000	(35,028)	143.78%
Subtotal Operating Expenses	\$ 697,165	\$ 760,000	\$ 40,000	\$ 102,835	87.15%
Total Departmental Expenses	\$ 1,507,192	\$ 1,730,000	\$ 40,000	\$ 262,808	85.15%

* Budget adjustment by Board action 05/29/18

Palmdale Water District
2018 Administration Services Budget
For the Nine Months Ending Sunday, September 30, 2018

	YTD ACTUAL 2018	ORIGINAL BUDGET 2018	ADJUSTMENTS 2018	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-02-4000-000 Salaries	\$ 826,621	\$ 1,215,500		\$ 388,879	68.01%
1-02-4000-100 Overtime	3,505	9,000		5,495	38.94%
Subtotal (Salaries)	<u>\$ 830,126</u>	<u>\$ 1,224,500</u>	\$ -	<u>\$ 394,374</u>	<u>67.79%</u>
Employee Benefits					
1-02-4005-000 Payroll Taxes	\$ 59,546	\$ 86,500		26,954	68.84%
1-02-4010-000 Health Insurance	120,123	171,500		51,377	70.04%
1-02-4015-000 PERS	80,476	141,000		60,524	57.08%
Subtotal (Benefits)	<u>\$ 260,145</u>	<u>\$ 399,000</u>	\$ -	<u>\$ 138,855</u>	<u>65.20%</u>
Total Personnel Expenses	<u><u>\$ 1,090,271</u></u>	<u><u>\$ 1,623,500</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 533,229</u></u>	<u><u>67.16%</u></u>
OPERATING EXPENSES:					
1-02-4050-000 Staff Travel	\$ 12,059	\$ 14,000	\$ -	\$ 1,941	86.14%
1-02-4050-100 General Manager Travel	4,974	5,000		26	99.47%
1-02-4060-000 Staff Conferences & Seminars	1,050	6,000		4,950	17.50%
1-02-4060-100 General Manager Conferences & Seminars	3,246	4,000		754	81.15%
1-02-4130-000 Bank Charges	132,034	140,000		7,966	94.31%
1-02-4150-000 Accounting Services	12,521	27,500		14,979	45.53%
1-02-4175-000 Permits	11,807	17,500		5,693	67.47%
1-02-4180-000 Postage	12,359	25,000		12,641	49.44%
1-02-4190-100 Public Relations - Publications	20,931	30,000		9,069	69.77%
1-02-4190-700 Public Affairs - Marketing/Outreach	16,109	25,000		8,891	64.43%
1-02-4190-710 Public Affairs -Advertising	65	4,000		3,935	1.63%
1-02-4190-730 Public Affairs -Conference/Seminar/Travel	1,025	2,500		1,475	41.00%
1-02-4190-740 Public Affairs - Consultants	750	3,000		2,250	25.00%
1-02-4190-750 Public Affairs - Membership	675	700		25	96.43%
1-02-4200-000 Advertising	2,892	4,000		1,108	72.29%
1-02-4205-000 Office Supplies	19,765	18,000		(1,765)	109.80%
1-02-4210-000 Office Furniture	-	5,000		5,000	0.00%
Subtotal Operating Expenses	<u>\$ 252,261</u>	<u>\$ 331,200</u>	<u>\$ -</u>	<u>\$ 78,939</u>	<u>76.17%</u>
Total Departmental Expenses	<u><u>\$ 1,342,532</u></u>	<u><u>\$ 1,954,700</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 612,168</u></u>	<u><u>68.68%</u></u>

Palmdale Water District
2018 Engineering Budget
For the Nine Months Ending Sunday, September 30, 2018

	YTD ACTUAL 2018	ORIGINAL BUDGET 2018	ADJUSTMENTS 2018	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-03-4000-000 Salaries	\$ 817,179	\$ 1,058,750		\$ 241,571	77.18%
1-03-4000-100 Overtime	24,812	9,000		(15,812)	275.69%
Subtotal (Salaries)	<u>\$ 841,991</u>	<u>\$ 1,067,750</u>	\$ -	<u>\$ 225,759</u>	<u>78.86%</u>
Employee Benefits					
1-03-4005-000 Payroll Taxes	64,038	78,750		14,712	81.32%
1-03-4010-000 Health Insurance	161,467	209,750		48,283	76.98%
1-03-4015-000 PERS**	80,958	132,750		51,792	60.99%
Subtotal (Benefits)	<u>\$ 306,462</u>	<u>\$ 421,250</u>	\$ -	<u>\$ 114,788</u>	<u>72.75%</u>
Total Personnel Expenses	<u><u>\$ 1,148,454</u></u>	<u><u>\$ 1,489,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 340,546</u></u>	<u><u>77.13%</u></u>
OPERATING EXPENSES:					
1-03-4050-000 Staff Travel	\$ 3,956	\$ 3,000		\$ (956)	131.87%
1-03-4060-000 Staff Conferences & Seminars	4,377	3,000		(1,377)	145.91%
1-03-4060-001 Staff Training - Auto CAD Civil 3D**	1,879	13,000	(11,000)	121	93.94%
1-03-4155-000 Contracted Services**	27,140	40,000	(6,000)	6,860	79.82%
1-03-4165-000 Memberships/Subscriptions	2,253	2,500		247	90.12%
1-03-4250-000 General Materials & Supplies	7,952	10,400		2,448	76.46%
1-03-8100-100 Computer Software - Maint. & Support	62,709	102,000		39,291	61.48%
1-03-8100-200 Computer Software - SCADAWatch**	53,860	-	89,000	35,140	60.52%
Subtotal Operating Expenses	<u>\$ 164,126</u>	<u>\$ 173,900</u>	<u>\$ 72,000</u>	<u>\$ 81,774</u>	<u>66.75%</u>
Total Departmental Expenses	<u><u>\$ 1,312,580</u></u>	<u><u>\$ 1,662,900</u></u>	<u><u>\$ 72,000</u></u>	<u><u>\$ 422,320</u></u>	<u><u>75.66%</u></u>

** Budget adjustment by Board action 08/13/18

Palmdale Water District
2018 Facilities Budget
For the Nine Months Ending Sunday, September 30, 2018

	YTD ACTUAL 2018	ORIGINAL BUDGET 2018	ADJUSTMENTS 2018	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-04-4000-000 Salaries	\$ 1,594,355	\$ 2,134,500		\$ 540,145	74.69%
1-04-4000-100 Overtime	123,170	115,000		(8,170)	107.10%
Subtotal (Salaries)	\$ 1,717,525	\$ 2,249,500	\$ -	\$ 531,975	76.35%
Employee Benefits					
1-04-4005-000 Payroll Taxes	134,090	178,000		43,910	75.33%
1-04-4010-000 Health Insurance	404,460	491,750		87,290	82.25%
1-04-4015-000 PERS	148,876	260,000		111,124	57.26%
Subtotal (Benefits)	\$ 687,427	\$ 929,750	\$ -	\$ 242,323	73.94%
Total Personnel Expenses	\$ 2,404,952	\$ 3,179,250	\$ -	\$ 774,298	75.65%
OPERATING EXPENSES:					
1-04-4050-000 Staff Travel	\$ 3,459	\$ 3,000		\$ (459)	115.29%
1-04-4060-000 Staff Conferences & Seminars	1,050	13,000		11,950	8.08%
1-04-4155-000 Contracted Services	432,619	530,000		97,381	81.63%
1-04-4175-000 Permits-Dams	55,549	25,000		(30,549)	222.20%
1-04-4215-100 Natural Gas - Wells & Boosters	201,140	225,000		23,860	89.40%
1-04-4215-200 Natural Gas - Buildings	4,284	9,000		4,716	47.60%
1-04-4220-100 Electricity - Wells & Boosters	943,551	1,320,000		376,449	71.48%
1-04-4220-200 Electricity - Buildings	64,569	88,000		23,431	73.37%
1-04-4225-000 Maint. & Repair - Vehicles	26,560	35,000		8,440	75.88%
1-04-4230-100 Maint. & Rep. Office Building	7,161	25,000		17,839	28.64%
1-04-4235-110 Maint. & Rep. Equipment	3,002	12,000		8,998	25.02%
1-04-4235-400 Maint. & Rep. Operations - Wells	59,253	100,000		40,747	59.25%
1-04-4235-405 Maint. & Rep. Operations - Boosters	21,535	80,000		58,465	26.92%
1-04-4235-410 Maint. & Rep. Operations - Shop Bldgs	16,301	25,000		8,699	65.21%
1-04-4235-415 Maint. & Rep. Operations - Facilities	13,776	50,000		36,224	27.55%
1-04-4235-420 Maint. & Rep. Operations - Water Lines	267,192	300,000		32,808	89.06%
1-04-4235-425 Maint. & Rep. Operations - Littlerock Dam	487	15,000		14,513	3.25%
1-04-4235-430 Maint. & Rep. Operations - Palmdale Dam	550	7,500		6,950	7.33%
1-04-4235-435 Maint. & Rep. Operations - Palmdale Canal	1,110	10,000		8,890	11.10%
1-04-4235-440 Maint. & Rep. Operations - Large Meters	8,499	35,000		26,501	24.28%
1-04-4235-445 Maint. & Rep. Operations - Telemetry	275	5,000		4,725	5.50%
1-04-4235-450 Maint. & Rep. Operations - Hypo Generators	3,418	10,000		6,582	34.18%
1-04-4235-455 Maint. & Rep. Operations - Heavy Equipment	21,670	45,000		23,330	48.16%
1-04-4235-460 Maint. & Rep. Operations - Storage Reservoirs	11,535	5,000		(6,535)	230.69%
1-04-4235-470 Maint. & Rep. Operations - Meters Exchanges	136,543	250,000		113,457	54.62%
1-04-4270-300 Telecommunication - Other	5,173	4,000		(1,173)	129.33%
1-04-4300-100 Testing - Regulatory Compliance	8,946	20,000		11,055	44.73%
1-04-4300-200 Testing - Large Meters	11,649	12,500		851	93.19%
1-04-4300-300 Testing - Edison Testing	7,900	30,000		22,100	26.33%
1-04-5070-009 Groundwater Adjudication-Pumping Assessment	60,475	50,000		(10,475)	120.95%
1-04-6000-000 Waste Disposal	10,304	20,000		9,696	51.52%
1-04-6100-100 Fuel and Lube - Vehicle	88,912	105,000		16,088	84.68%
1-04-6100-200 Fuel and Lube - Machinery	11,020	40,000		28,980	27.55%
1-04-6200-000 Uniforms	16,086	28,000		11,914	57.45%
1-04-6300-100 Supplies - General	71,367	47,500		(23,867)	150.25%
1-04-6300-200 Supplies - Hypo Generators	5,606	7,500		1,894	74.74%
1-04-6300-300 Supplies - Electrical	-	3,000		3,000	0.00%
1-04-6300-400 Supplies - Telemetry	587	5,000		4,413	11.74%
1-04-6300-800 Supplies - Construction Materials	26,919	35,000		8,081	76.91%
1-04-6400-000 Tools	50,322	52,000		1,678	96.77%
1-04-6450-000 Equipment**	27,953	117,500	(72,000)	17,547	61.43%
1-04-7000-100 Leases -Equipment	9,988	15,000		5,012	66.59%
1-04-7000-100 Leases -Vehicles	65,669	70,000		4,331	93.81%
Subtotal Operating Expenses	\$ 2,827,435	\$ 3,912,500	\$ (72,000)	\$ 1,013,066	73.62%
Total Departmental Expenses	\$ 5,232,386	\$ 7,091,750	\$ (72,000)	\$ 1,787,364	74.54%

** Budget adjustment by Board action 08/13/18
Prepared 11/27/2018 11:49 AM

Palmdale Water District
2018 Operation Budget
For the Nine Months Ending Sunday, September 30, 2018

	YTD ACTUAL 2018	ORIGINAL BUDGET 2018	ADJUSTMENTS 2018	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-05-4000-000 Salaries	\$ 828,135	\$ 937,750		\$ 109,615	88.31%
1-05-4000-100 Overtime	74,709	60,000		(14,709)	124.52%
Subtotal (Salaries)	<u>\$ 902,844</u>	<u>\$ 997,750</u>	\$ -	<u>\$ 94,906</u>	<u>90.49%</u>
Employee Benefits					
1-05-4005-000 Payroll Taxes	68,653	68,750		97	99.86%
1-05-4010-000 Health Insurance	122,240	159,250		37,010	76.76%
1-05-4015-000 PERS	73,716	121,500		47,784	60.67%
Subtotal (Benefits)	<u>\$ 264,609</u>	<u>\$ 349,500</u>	\$ -	<u>\$ 84,891</u>	<u>75.71%</u>
Total Personnel Expenses	<u>\$ 1,167,453</u>	<u>\$ 1,347,250</u>	<u>\$ -</u>	<u>\$ 179,797</u>	<u>86.65%</u>
OPERATING EXPENSES:					
1-05-4050-000 Staff Travel	\$ 1,872	\$ 2,500		\$ 628	74.89%
1-05-4060-000 Staff Conferences & Seminars	125	2,500		2,375	5.00%
1-05-4155-000 Contracted Services	84,926	89,970		5,044	94.39%
1-05-4175-000 Permits	63,108	66,287		3,179	95.20%
1-05-4215-200 Natural Gas - WTP	836	3,000		2,164	27.87%
1-05-4220-200 Electricity - WTP	129,369	290,000		160,631	44.61%
1-05-4230-110 Maint. & Rep. - Office Equipment*	4,484	500	5,000	1,016	81.53%
1-05-4235-110 Maint. & Rep. Operations - Equipment	14,781	20,000		5,219	73.90%
1-05-4235-410 Maint. & Rep. Operations - Shop Bldgs	4,520	6,000		1,480	75.33%
1-05-4235-415 Maint. & Rep. Operations - Facilities*	43,395	86,000	(5,000)	37,605	53.57%
1-05-4235-450 Maint. & Rep. Operations - Hypo Generator	53,234	65,000		11,766	81.90%
1-05-4235-500 Maint. & Rep. Operations - Wind Turbine	4,129	10,000		5,871	41.29%
1-05-4236-000 Palmdale Lake Management	92,511	100,000		7,489	92.51%
1-05-6000-000 Waste Disposal	25,142	20,000		(5,142)	125.71%
1-05-6200-000 Uniforms	10,362	16,000		5,638	64.76%
1-05-6300-100 Supplies - General	14,650	15,000		350	97.66%
1-05-6300-600 Supplies - Lab	44,684	52,000		7,316	85.93%
1-05-6300-700 Outside Lab Work	63,685	71,000		7,315	89.70%
1-05-6400-000 Tools	3,386	6,000		2,614	56.43%
1-05-6500-000 Chemicals	896,108	760,000		(136,108)	117.91%
1-05-7000-100 Leases -Equipment	2,442	3,000		558	81.40%
Subtotal Operating Expenses	<u>\$ 1,557,750</u>	<u>\$ 1,684,757</u>	\$ -	<u>\$ 127,007</u>	<u>92.46%</u>
Total Departmental Expenses	<u>\$ 2,725,203</u>	<u>\$ 3,032,007</u>	<u>\$ -</u>	<u>\$ 306,804</u>	<u>89.88%</u>

* Budget adjustments by General Manager per Appendix A

Palmdale Water District
2018 Finance Budget
For the Nine Months Ending Sunday, September 30, 2018

	YTD ACTUAL 2018	ORIGINAL BUDGET 2018	ADJUSTMENTS 2018	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-06-4000-000 Salaries	\$ 522,670	\$ 697,500		\$ 174,830	74.93%
1-06-4000-100 Overtime	805	3,000		2,195	26.85%
Subtotal (Salaries)	<u>\$ 523,475</u>	<u>\$ 700,500</u>	\$ -	<u>\$ 177,025</u>	<u>74.73%</u>
Employee Benefits					
1-06-4005-000 Payroll Taxes	35,775	53,250		17,475	67.18%
1-06-4010-000 Health Insurance	81,825	99,250		17,425	82.44%
1-06-4015-000 PERS	52,201	94,750		42,549	55.09%
Subtotal (Benefits)	<u>\$ 169,800</u>	<u>\$ 247,250</u>	\$ -	<u>\$ 77,450</u>	<u>68.68%</u>
Total Personnel Expenses	<u><u>\$ 693,275</u></u>	<u><u>\$ 947,750</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 254,475</u></u>	<u><u>73.15%</u></u>
OPERATING EXPENSES:					
1-06-4050-000 Staff Travel	\$ 1,058	\$ -		\$ (1,058)	
1-06-4060-000 Staff Conferences & Seminars	75	-		(75)	
1-06-4155-000 Contracted Services	9,135	7,500		(1,635)	121.80%
1-06-4155-100 Contracted Services - Infosend	201,731	280,000		78,269	72.05%
1-06-4165-000 Memberships/Subscriptions	110	500		390	22.00%
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	421	4,000		3,579	10.53%
1-06-4270-100 Telecommunication - Office	26,033	25,000		(1,033)	104.13%
1-06-4270-200 Telecommunication - Cellular Stipend	15,975	20,000		4,025	79.88%
1-06-7000-100 Leases - Equipment	1,985	3,000		1,015	66.16%
Subtotal Operating Expenses	<u>\$ 256,524</u>	<u>\$ 343,500</u>	\$ -	<u>\$ 88,110</u>	<u>74.68%</u>
Total Departmental Expenses	<u><u>\$ 949,799</u></u>	<u><u>\$ 1,291,250</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 342,584</u></u>	<u><u>73.56%</u></u>

Palmdale Water District
2018 Water Conservation Budget
For the Nine Months Ending Sunday, September 30, 2018

	YTD ACTUAL 2018	ORIGINAL BUDGET 2018	ADJUSTMENTS 2018	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-07-4000-000 Salaries	\$ 111,550	\$ 148,000		\$ 36,450	75.37%
1-07-4000-100 Overtime	1,307	2,500		1,193	52.28%
Subtotal (Salaries)	\$ 112,857	\$ 150,500		\$ 37,643	74.99%
Employee Benefits					
1-07-4005-000 Payroll Taxes	9,024	12,250		3,226	73.67%
1-07-4010-000 Health Insurance	30,092	40,250		10,158	74.76%
1-07-4015-000 PERS	12,446	20,000		7,554	62.23%
Subtotal (Benefits)	\$ 51,563	\$ 72,500	\$ -	\$ 20,937	71.12%
Total Personnel Expenses	\$ 164,420	\$ 223,000	\$ -	\$ 57,387	73.73%
OPERATING EXPENSES:					
1-07-4050-000 Staff Travel	\$ 1,202	\$ 2,000		\$ 798	60.09%
1-07-4060-000 Staff Confrences & Seminar	910	3,000		2,090	30.33%
1-07-4190-300 Public Relations - Landscape Workshop/Training	1,656	5,000		3,344	33.13%
1-07-4190-400 Public Relations - Contests	536	2,000		1,464	26.82%
1-07-4190-500 Public Relations - Education Programs	399	53,000		52,601	0.75%
1-07-4190-900 Public Relations - Other	2,477	5,000		2,523	49.53%
1-07-6300-100 Supplies - Misc.	386	7,000		6,614	5.51%
Subtotal Operating Expenses	\$ 7,566	\$ 77,000	\$ -	\$ 69,435	9.83%
Total Departmental Expenses	\$ 171,985	\$ 300,000	\$ -	\$ 126,822	57.33%

Palmdale Water District
2018 Human Resources Budget
For the Nine Months Ending Sunday, September 30, 2018

	YTD ACTUAL 2018	ORIGINAL BUDGET 2018	ADJUSTMENTS 2018	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-08-4000-000 Salaries	\$ 150,301	\$ 220,000		\$ 69,699	68.32%
1-08-4000-100 Salaries - Overtime	449	-		(449)	
Subtotal (Salaries)	\$ 150,750	\$ 220,000	\$ -	\$ 69,250	68.52%
Employee Benefits					
1-08-4005-000 Payroll Taxes	11,768	16,750		4,982	70.25%
1-08-4010-000 Health Insurance	20,714	21,000		286	98.64%
1-08-4015-000 PERS	12,812	21,000		8,188	61.01%
Subtotal (Benefits)	\$ 45,293	\$ 58,750	\$ -	\$ 13,457	77.09%
Total Personnel Expenses	\$ 196,043	\$ 278,750	\$ -	\$ 82,707	70.33%
OPERATING EXPENSES:					
1-08-4050-000 Staff Travel	\$ 109	\$ 1,500		\$ 1,391	7.29%
1-08-4060-000 Staff Conferences & Seminars	-	1,500		1,500	0.00%
1-08-4070-000 Employee Expense	57,890	50,000		(7,890)	115.78%
1-08-4080-000 Succession Planning	-	200,000		200,000	0.00%
1-08-4090-000 Temporary Staffing	2,952	-		(2,952)	
1-08-4095-000 Employee Recruitment	9,690	3,000		(6,690)	323.00%
1-08-4100-000 Employee Retention	21,951	5,000		(16,951)	439.03%
1-08-4105-000 Employee Relations	2,270	3,500		1,230	64.86%
1-08-4120-100 Training-Safety	40,859	35,000		(5,859)	116.74%
1-08-4120-200 Training-Speciality	18,225	15,000		(3,225)	121.50%
1-08-4121-000 Safety Program	825	1,000		175	82.50%
1-08-4165-000 Membership/Subscriptions	1,532	1,600		68	95.75%
1-08-4165-100 HR/Safety Publications	263	1,000		737	26.35%
1-08-6300-500 Supplies - Safety	33,488	40,000		6,512	83.72%
Subtotal Operating Expenses	\$ 190,055	\$ 358,100	\$ -	\$ 168,045	53.07%
Total Departmental Expenses	\$ 386,099	\$ 636,850	\$ -	\$ 250,751	60.63%

Palmdale Water District
2018 Information Technology Budget
For the Nine Months Ending Sunday, September 30, 2018

	YTD ACTUAL 2018	ORIGINAL BUDGET 2018	ADJUSTMENTS 2018	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-09-4000-000 Salaries	\$ 143,470	\$ 180,000		\$ 36,530	79.71%
1-09-4000-100 Overtime	510	2,500		1,990	20.39%
Subtotal (Salaries)	<u>\$ 143,979</u>	<u>\$ 182,500</u>		<u>\$ 38,521</u>	<u>78.89%</u>
Employee Benefits					
1-09-4005-000 Payroll Taxes	10,956	13,750		2,794	79.68%
1-09-4010-000 Health Insurance	20,720	30,250		9,530	68.49%
1-09-4015-000 PERS	13,660	23,250		9,590	58.75%
Subtotal (Benefits)	<u>\$ 45,335</u>	<u>\$ 67,250</u>	<u>\$ -</u>	<u>\$ 21,915</u>	<u>67.41%</u>
Total Personnel Expenses	<u><u>\$ 189,314</u></u>	<u><u>\$ 249,750</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 58,445</u></u>	<u><u>75.80%</u></u>
OPERATING EXPENSES:					
1-09-4050-000 Staff Travel	\$ 1,323	\$ 3,000		\$ 1,677	44.11%
1-09-4060-000 Staff Conferences & Seminars	5,500	10,000		4,500	55.00%
1-09-4155-000 Contracted Services	110,826	165,000		54,174	67.17%
1-09-4165-000 Memberships/Subscriptions	330	2,500		2,170	13.20%
1-09-4270-000 Telecommunications	71,002	98,500		27,498	72.08%
1-09-8000-100 Computer Equipment - Computers	33,373	45,000		11,627	74.16%
1-09-8000-200 Computer Equipment - Laptops	9,535	45,000		35,465	21.19%
1-09-8000-300 Computer Equipment - Monitors	2,130	2,000		(130)	106.51%
1-09-8000-500 Computer Equipment - Toner Cartridges	3,299	3,000		(299)	109.97%
1-09-8000-550 Computer Equipment - Telephony	-	3,000		3,000	0.00%
1-09-8000-600 Computer Equipment - Other	12,652	40,000		27,348	31.63%
1-09-8000-650 Computer Equipment - Warranty & Support	7,555	10,000		2,445	75.55%
1-09-8100-100 Computer Software - Maint. and Support	103,921	139,600		35,679	74.44%
1-09-8100-150 Computer Software - Dynamics GP Support	2,687	60,000		57,313	4.48%
1-09-8100-200 Computer Software - Software and Upgrades	6,218	20,000		13,782	31.09%
Subtotal Operating Expenses	<u>\$ 370,350</u>	<u>\$ 646,600</u>	<u>\$ -</u>	<u>\$ 276,250</u>	<u>57.28%</u>
Total Departmental Expenses	<u><u>\$ 559,664</u></u>	<u><u>\$ 896,350</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 334,696</u></u>	<u><u>62.44%</u></u>

Palmdale Water District
2018 Customer Care Budget
For the Nine Months Ending Sunday, September 30, 2018

	YTD ACTUAL 2018	ORIGINAL BUDGET 2018	ADJUSTMENTS 2018	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-10-4000-000 Salaries	\$ 688,499	\$ 897,000		\$ 208,502	76.76%
1-10-4000-100 Overtime	4,614	7,500		2,886	61.51%
Subtotal (Salaries)	<u>\$ 693,112</u>	<u>\$ 904,500</u>	<u>\$ -</u>	<u>\$ 211,388</u>	<u>76.63%</u>
Employee Benefits					
1-10-4005-000 Payroll Taxes	50,801	68,500		17,699	74.16%
1-10-4010-000 Health Insurance	162,600	181,500		18,900	89.59%
1-10-4015-000 PERS	70,490	121,500		51,010	58.02%
Subtotal (Benefits)	<u>\$ 283,891</u>	<u>\$ 371,500</u>	<u>\$ -</u>	<u>\$ 87,609</u>	<u>76.42%</u>
Total Personnel Expenses	<u><u>\$ 977,003</u></u>	<u><u>\$ 1,276,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 298,997</u></u>	<u><u>76.57%</u></u>
OPERATING EXPENSES:					
1-10-4050-000 Staff Travel	\$ 556	\$ 2,000		\$ 1,444	27.81%
1-10-4060-000 Staff Conferences & Seminars	75	3,000		2,925	2.50%
1-10-4155-000 Contracted Services	14,408	22,000		7,592	65.49%
1-10-4230-110 Maintenance & Repair-Office Equipment	-	200		200	0.00%
1-10-4250-000 General Material & Supplies	6,776	7,000		224	96.80%
1-10-4260-000 Business Forms	-	2,500		2,500	0.00%
Subtotal Operating Expenses	<u>\$ 21,815</u>	<u>\$ 36,700</u>	<u>\$ -</u>	<u>\$ 14,885</u>	<u>59.44%</u>
Total Departmental Expenses	<u><u>\$ 998,818</u></u>	<u><u>\$ 1,312,700</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 313,882</u></u>	<u><u>76.09%</u></u>

Palmdale Water District
2018 Capital Projects - Contractual Commitments and Needs

Consulting and Engineering Support

Table with columns: Budget Year, Project, Project Title, Project Type, Estimated Expense, Contractor, Approved Contract Amount, Board / Manager Approval, Payments Approved to Date, Contract Balance, Through Dec. 2017, Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec, 2018 Total, 2019 Carryover. Includes sub-totals row.

New and Replacement Equipment

Table with columns: Budget Year, Project, Project Title, Project Type, Estimated Expense, Contractor, Approved Contract Amount, Board / Manager Approval, Payments Approved to Date, Contract Balance, Through Dec. 2017, Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec, 2018 Total, 2019 Carryover. Includes sub-totals row.

Water Quality Fee Funded Projects

Table with columns: 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. 2017, Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec, 2018 Total, 2019 Carryover. Includes sub-totals row.

- 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

Table with columns: Project Summary (W/O GAC Included), Totals, Jan, Feb, Mar, Apr, May, Jun, Jul, Aug, Sep, Oct, Nov, Dec, 2018 Total. Includes rows for Total Approved Contracts to Date, Total Payments on Approved Contracts to Date, Total Contract Balance to Date, Non-Operating Capital Expenditures (Paid), Non-Operating Capital Expenditures (Projected), Funding Available Through Water Supply Fees, and 2018 Funding Through Budgeted Non-Operating Capital Ex.

STAFF CONFERENCE/SEMINAR REPORT FORM

NAME: Tara Rosati DATE: 11-14-18
 POSITION: Customer Care Supervisor

CONFERENCE SUMMARY:

- TITLE: 2018 TruePoint Solutions User Group
- ORGANIZATION: True Point
- LOCATION AND DATES: Reno, Nevada October 23rd-24th
- GENERAL SUBJECT MATTER: True Point and different functions.

SESSION/CLASS ATTENDANCE:

CONTACT HOURS
(HRS): N/A

DATE	SESSION/CLASS	CONTACT HOURS (HRS)	N/A
10/23	1 New Software Features		
	Industry Insight - SSWD-AMI Meter Project		
2	Industry Insight - BCID - TrueCIP WD's Payments		
3	UB Meter Reading Management		
	Service Orders & Work Management		
4	Debt Management - Draining Activities		
10/24	5 Industry Insight - Merced - Business Analytics		
	Industry Insight - PWD - Water Budgets		
	Focus Group - UB OPS		
	Training - Search companion		
	Training - Account template		

KEY POINTS/BENEFITS RELATING TO WORKGROUP, DEPARTMENT AND/OR OVERALL OPERATIONS:

The biggest benefit I feel is the Focus Group where I discussed with multiple different agencies as to ~~how~~ ~~they~~ their procedures. It was interesting hearing about TrueCIP (payment portal) which we currently don't use. Also hearing from a lot of the people from various districts as to issues they came across and an update in TruePoint was the result of their issue.

REVIEWED BY:

SUPERVISOR: _____ DATE: _____

DEPARTMENT MANAGER: _____ DATE: _____