



PALMDALE WATER DISTRICT

A CENTURY OF SERVICE

BOARD OF DIRECTORS

W. SCOTT KELLERMAN
Division 1

DON WILSON
Division 2

GLORIA DIZMANG
Division 3

KATHY MAC LAREN-GOMEZ
Division 4

VINCENT DINO
Division 5

May 4, 2022

AGENDA FOR REGULAR MEETING OF THE BOARD OF DIRECTORS OF THE PALMDALE WATER DISTRICT TO BE HELD AT 2029 EAST AVENUE Q, PALMDALE OR VIA TELECONFERENCE

FOR THE PUBLIC: VIA TELECONFERENCE ONLY

DIAL-IN NUMBER: 571-748-4021 ATTENDEE PIN: 263-433-600#

Submit Public Comments at: <https://www.gomeet.com/263-433-600>

MONDAY, MAY 9, 2022

6:00 p.m.

DENNIS D. LaMOREAUX
General Manager

ALESHIRE & WYNDER LLP
Attorneys

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.)

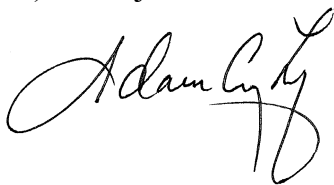
Each item on the agenda shall be deemed to include any appropriate motion, resolution, or ordinance to take action on any item.

- 1) Pledge of Allegiance/Moment of Silence.
- 2) Roll Call.
- 3) Adoption of Agenda.



- 4) Public comments for non-agenda items.
- 5) Presentations:
 - 5.1) None at this time.
- 6) 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.)
 - 6.1) Approval of minutes of Special Board Meeting held April 19, 2022.
 - 6.2) Approval of minutes of Regular Board Meeting held April 25, 2022.
 - 6.3) Payment of bills for May 9, 2022.
- 7) 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.)
 - 7.1) Consideration and possible action on request received from Antelope Valley Economic Development & Growth Enterprise (AVEDGE) for sponsorship of 2022 Spring Business Summit. (Amount to be Determined – Non-Budgeted – General Manager LaMoreaux)
 - 7.2) Consideration and possible action on approving Resolution No. 22-12 being a Resolution of the Board of Directors of the Palmdale Water District Authorizing the District's Application for Funding from the Bureau of Reclamation WaterSMART: Drought Response Program: Drought Resiliency Projects for Federal Fiscal Year 2023 for the Design and Construction of Well 36 and Well 37. (\$2,000,000 Potential Revenue – Engineering Manager Rogers)
 - 7.3) 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 2022 Budget:
 - a) East Valley Water District Sterling Natural Resource Center Ribbon Cutting Ceremony to be held July 23, 2022 in Highland. (Director Dino)
- 8) Information Items:
 - 8.1) Finance Reports:
 - a) Status report on Cash Flow Statement and Current Cash Balances as of March 2022. (Financial Advisor Egan/Finance Committee)
 - b) Status report on Financial Statements, Revenue, and Expense and Departmental Budget Reports for March 2022. (Finance Manager Hoffmeyer/Finance Committee)
 - c) Status report on committed contracts issued. (Finance Manager Hoffmeyer/Finance Committee)

- d) Other financial reports. (Finance Manager Hoffmeyer/Finance Committee)
 - 1) The effect of COVID-19 event.
 - 2) Revenue projections.
 - 3) Payment transactions by type.
- 8.2) Reports of Directors:
 - a) Standing Committees; Organization Appointments; Agency Liaisons:
 - 1) Finance Committee Meeting – April 26. (Director Wilson, Chair/President Dizmang)
 - 2) Antelope Valley East Kern Water Agency (AVEK) – April 26. (Director Dino/Director Mac Laren-Gomez, Alt.)
 - b) General Meetings Reports of Directors.
- 8.3) Report of General Manager.
- 8.4) Report of General Counsel.
- 9) Public comments on closed session agenda matters.
- 10) Closed session under:
 - 10.1) Government Code §54957: Public Employee Performance Evaluation: General Manager.
- 11) Public report of any action taken in closed session.
- 12) Consideration and possible action on Amendment No. 6 to General Manager Employment Agreement dated July 30, 2015. (Budgeted – Budget Item No. 1-02-4000-000, Salaries – President Dizmang)
- 13) Board members' requests for future agenda items.
- 14) Adjournment.



ADAM C. LY,
Assistant General Manager

DDL/ACL/dd

2022 SPRING BUSINESS SUMMIT

2022 SPRING BUSINESS SUMMIT



SPONSORSHIP OPPORTUNITIES

MAY 25, 2022

7 AM - 12PM

AEDGECA.ORG



2022 SPRING BUSINESS SUMMIT

BRIDGING THE GAPS

\$25,000

LEVELS

\$25,000

\$15,000

\$10,000

\$5,000

\$2,500

\$1,500

- Name and logo integrated into all advertising as presenting sponsor. - Example: Spring Business Summit presented by ABC Co.
- Name and logo included in all traditional and digital advertising/marketing and public relations efforts, including, but not limited to: print, radio, billboards, digital/electronic platforms, all social media platforms.
- Up to :30 (seconds) of a :60 radio commercial.
- Opportunity to submit a pre-produced video to be included in the Conference.
- Live link & logo to Sponsor website embedded on the AV EDGE event sponsor page.
- Sponsor Logo/Name embedded on any virtual branding efforts during the Conference.
- Sponsor will be built into scripts including the welcome message, break-aways, and whenever else appropriate.
- Logo and Name to be included in the Economic Roundtable Report report.
- Digital ad to be included in the Economic Roundtable Report. Sponsor to provide photo-ready artwork (1/2 page).
- Three (3) complimentary tables at the event.



2022 SPRING BUSINESS SUMMIT

BRIDGING THE GAPS

\$15,000

LEVELS

\$25,000

\$15,000

\$10,000

\$5,000

\$2,500

\$1,500

- Name and logo included in all traditional and digital advertising/marketing and public relations efforts, including, but not limited to: print, radio, billboards, digital/electronic platforms, all social media platforms.
- Up to :30 (seconds) of a :60 radio commercial.
- Opportunity to submit a pre-produced video to be included in the Conference.
- Live link & logo to Sponsor website embedded on the AV EDGE event sponsor page.
- Sponsor Logo/Name embedded on any virtual branding efforts during the Conference.
- Logo and Name to be included in the 2022 Economic Roundtable Report.
- Digital ad to be included in the 2022 Economic Roundtable Report. Sponsor to provide photo-ready artwork (1/2 page).
- Two (2) complimentary tables at the event.



2022 SPRING BUSINESS SUMMIT

BRIDGING THE GAPS

\$10,000

LEVELS

\$25,000

\$15,000

\$10,000

\$5,000

\$2,500

\$1,500

- Name and logo included in all traditional and digital advertising/marketing and public relations efforts, including, but not limited to: print, radio, billboards, digital/electronic platforms, all social media platforms.
- Up to :15 (seconds) of a :60 radio commercial.
- Opportunity to submit a pre-produced video to be included in the Conference.
- Live link & logo to Sponsor website embedded on the AV EDGE event sponsor page.
- Sponsor Logo/Name embedded on any virtual branding efforts during the Conference.
- Logo and Name to be included in the 2022 Economic Roundtable Report.
- Digital ad to be included in the 2022 Economic Roundtable Report. Sponsor to provide photo-ready artwork (1/2 page).
- One (1) complimentary table at the event.



2022 SPRING BUSINESS SUMMIT

BRIDGING THE GAPS

\$5,000

LEVELS

\$25,000

\$15,000

\$10,000

\$5,000

\$2,500

\$1,500

- Name and logo included in all traditional and digital advertising/marketing and public relations efforts, including, but not limited to: print, radio, billboards, digital/electronic platforms, all social media platforms.
- Live link & logo to Sponsor website embedded on the AV EDGE event sponsor page.
- Sponsor Logo/Name embedded on any virtual branding efforts during the Conference.
- Logo and Name to be included in the 2022 Economic Roundtable Report.
- Digital ad to be included in the 2022 Economic Roundtable Report. Sponsor to provide photo-ready artwork (1/2 page).
- Four (4) complimentary tickets to the event.



2022 SPRING BUSINESS SUMMIT

BRIDGING THE GAPS

LEVELS

\$25,000

\$15,000

\$10,000

\$5,000

\$2,500

\$1,500

\$2,500

- Name and logo included in all traditional and digital advertising/marketing and public relations efforts, including, but not limited to: print, radio, billboards, digital/electronic platforms, all social media platforms.
- Live link & logo to Sponsor website embedded on the AV EDGE event sponsor page.
- Sponsor Logo/Name embedded on any virtual branding efforts during the Conference.
- Two (2) complimentary tickets to the event.

\$1,500

- Name and logo included in all traditional and digital advertising/marketing and public relations efforts, including, but not limited to: print, radio, billboards, digital/electronic platforms, all social media platforms.
- Live link & logo to Sponsor website embedded on the AV EDGE event sponsor page.
- One (1) complimentary tickets to the event.

**PALMDALE WATER DISTRICT
BOARD MEMORANDUM**

DATE: May 2, 2022 **May 9, 2022**
TO: BOARD OF DIRECTORS **Board Meeting**
FROM: Scott Rogers, Engineering Manager
VIA: Mr. Adam Ly, Assistant General Manager
Mr. Dennis D. LaMoreaux, General Manager
RE: ***AGENDA ITEM NO. 7.2 – CONSIDERATION AND POSSIBLE ACTION ON APPROVING RESOLUTION NO. 22-12 BEING A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PALMDALE WATER DISTRICT AUTHORIZING THE DISTRICT’S APPLICATION FOR FUNDING FROM THE BUREAU OF RECLAMATION WATERSMART: DROUGHT RESPONSE PROGRAM: DROUGHT RESILIENCY PROJECTS FOR FEDERAL FISCAL YEAR 2023 FOR THE DESIGN AND CONSTRUCTION OF WELL 36 AND WELL 37 (\$2,000,000 POTENTIAL REVENUE – ENGINEERING MANAGER ROGERS)***

Recommendation:

Staff recommends the Board:

1. Approve a resolution for submitting a grant application to the U.S. Bureau of Reclamation’s WaterSMART Drought Response Program for Federal Fiscal Year 2023 Funding Announcement Number R23AS00005;
2. Approve the grant application requesting \$2,000,000 in grant funds to complete the design and construction of Well 36 and Well 37; and
3. Authorize the General Manager to sign and transmit the grant application to the U.S. Bureau of Reclamation in Denver, Colorado.

Alternative Options:

The Board can choose not to apply for the grant funding.

Impact of Taking No Action:

There will be no potential to receive this grant funding.

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

May 2, 2022

Background:

The WaterSMART (Sustain and Manage America’s Resources for Tomorrow) Program provides a framework for Federal leadership and assistance to stretch and secure water supplies for future generations in support of the Department’s priorities. Through the Drought Response Program: Drought Resiliency Projects, the Bureau of Reclamation (BOR) funds projects that result in a proactive approach to drought by providing financial assistance to develop and update comprehensive drought plans (Drought Contingency Planning) and implement projects that will build long-term resilience to droughts.

The design and construction of Well 36 and Well 37 will provide redundancy for the District’s groundwater pumping capacity. The District currently has seven wells that will not be rehabilitated, run to failure, and taken out of production. The current capacity of the existing seven wells totals approximately 1,800 acre-feet per year (AFY) if the wells were run every day for 12-hours per day. These wells can fail at any moment and redundant capacity is important to the overall supply of the District’s system.

The grant application requires that the Board of Directors approve a resolution that the District make a good faith effort to enter into a cooperative agreement with Reclamation for the receipt and administration of said grant funds.

Strategic Plan Initiative/Mission Statement:

This item is under Strategic Initiative No. 1 – Water Resource Reliability.
This item directly relates to the District’s Mission Statement.

Budget:

There is no impact on the budget for preparing the resolution, and the District has the potential to receive grant funding.

Supporting Documents:

- Resolution No. 22-12 being a Resolution of the Board of Directors of the Palmdale Water District Authorizing the District’s Application for Funding from the Bureau of Reclamation WaterSMART: Drought Response Program: Drought Resiliency Projects for Federal Fiscal Year 2023 for the Design and Construction of Well 36 and Well 37

RESOLUTION 22-12

RESOLUTION OF THE BOARD OF DIRECTORS OF THE PALMDALE WATER DISTRICT AUTHORIZING THE DISTRICT'S APPLICATION FOR FUNDING FROM THE BUREAU OF RECLAMATION WATERSMART: DROUGHT RESPONSE PROGRAM: DROUGHT RESILIENCY PROJECTS FOR FEDERAL FISCAL YEAR 2023 FOR THE DESIGN AND CONSTRUCTION OF WELL 36 AND WELL 37

WHEREAS, Palmdale Water District is an irrigation district established pursuant to Division 11, Section 20500 et seq. of the California Water Code.

WHEREAS, water supply in the Palmdale area is facing a growing list of challenges associated with regulatory cutbacks on State Water Project deliveries, Bay-Delta instability, climate change, aging infrastructure, and growing population; and

WHEREAS, the United States Department of the Interior, Bureau of Reclamation under the Drought Response Program: Drought Resiliency Projects Grant makes funding available to qualifying applicants; and

WHEREAS, the Board of Directors of the Palmdale Water District has identified two projects that exemplifies the objectives of the WaterSMART Grant in the design and construction of Well 36 and Well 37; and

WHEREAS, Palmdale Water District agrees to the administration and cost sharing requirements of the WaterSMART Grant criteria.

NOW, THEREFORE, LET IT BE RESOLVED by the Board of Directors of the Palmdale Water District as follows:

SECTION 1. Palmdale Water District is hereby authorized to receive, if awarded, the WaterSMART: Drought Response Program: Drought Resiliency Projects for 2023 grant funding in an amount up to \$2,000,000 and will make a good faith effort to enter into a cooperative agreement with Reclamation for the receipt and administration of said grant funds.

SECTION 2. The General Manager, Dennis LaMoreaux, or his designee, is hereby authorized to take any and all action which may be necessary for the completion and execution of the project agreement and to take any and all other action which may be necessary for the receipt and administration of the grant funding in accordance with the requirements of the Bureau of Reclamation.

SECTION 3. This resolution officially becomes a component part of the Palmdale Water District's grant application.

SECTION 4. The Board of Directors has reviewed and supports the application to be submitted.

SECTION 5. Palmdale Water District is capable of providing the amount of funding and/or in-kind contributions specified in the grant application funding plan.

SECTION 6. This Resolution shall be effective as of the date of adoption.

CERTIFICATION

PASSED, APPROVED and ADOPTED by the Board of Directors of the Palmdale Water District this 9th day of May, 2022, by the following vote:

AYES:

NOES:

ABSTAIN:

Gloria Dizmang, President
Board of Directors

ATTEST:

Kathy Mac Laren-Gomez, Secretary
Board of Directors

Approved as to form:

Aleshire & Wynder, LLP
General Counsel



Hotel and Travel Accommodations

Event Name/Date:

East Valley Water Dist. Sterling Natural Resource Center Ribbon Cutting Ceremony/7-23-22

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



About this event

The Sterling Natural Resource Center (SNRC) is a 20-acre state-of-the-art facility located in Highland, California. Capable of creating 8 million gallons per day of replenished water, the SNRC has created a sustainable new water supply for the region and will enhance the quality of life for residents by providing new opportunities in the form of education and training, community space, and neighborhood improvements. Join us on Saturday, July 23, 2022 for an evening featuring activities, facility tours, giveaways, food, and more!

Replenishing the Local Water Supply

The SNRC will transform and enhance the region's water supply by:

- Creating a new, local source of water for the community and 600,000 residents in the region.
- Replenishing the Bunker Hill Basin with recycled water, the region will be able to store hundreds of millions of gallons of water for dry years.
- This effort creates an opportunity to assist with meeting both local water agencies' needs and environmental commitments.

THE STERLING NATURAL RESOURCE CENTER IS FUNDED IN PART BY:



Funding for this Sterling Natural Resource Center project has been provided in full or in part by the Proposition 1 - the Water Quality, Supply, and Infrastructure Improvement Act of 2014 and the Clean Water State Revolving Fund through an agreement with the State Water Resources Control Board. California's Clean Water State Revolving Fund is capitalized through a variety of funding sources, including grants from the United States Environmental Protection Agency and state bond proceeds.

The Urban Greening Program is part of California Climate Investments, a statewide program that puts billions of cap-and-trade dollars to work reducing greenhouse gas emissions, strengthening the economy and improving public health and the environment—particularly in disadvantaged communities. The cap-and-trade program also creates a financial incentive for industries to invest in clean technologies and develop innovative ways to reduce pollution. California Climate Investment projects include affordable housing, renewable energy, public transportation, zero-emission vehicles, environmental restoration, more sustainable agriculture, recycling and much more. At least 35 percent of these investments are made in disadvantaged and low-income communities. For more information, visit [California Climate Investments](#).

**PALMDALE
WATER DISTRICT
BOARD MEMORANDUM**

DATE: May 4, 2022 May 9, 2022
TO: BOARD OF DIRECTORS **Board Meeting**
FROM: Mr. Bob Egan, Financial Advisor
RE: *AGENDA ITEM NO. 8.1.a – STATUS REPORT ON CASH FLOW
STATEMENT AND CURRENT CASH BALANCES AS OF MARCH
2022. (FINANCIAL ADVISOR EGAN/FINANCE COMMITTEE)*

Attached are the Cash Notes, the Investment Funds Report, and the Cash Flow Report as of March 2022. The reports will be reviewed in detail at the Board meeting.

2022									
February to March 2022 Major account Activity									
acct 11469									
Balance	3/31/2022	4,303,063.27							
Balance	2/28/2022	7,202,524.68		Bond prin	1,116,149				
Decrease		(2,899,461.41)		Bond Int	645,198				
One month activity									
Transfer from 11475		312,048.00					1,761,347		
Transfer to Western Alliance		(833,649.06)					833,649		
Transfer to Butte County		(884,500.24)	scheduled						
Transfer to Bank of NY Mellon		(833,095.71)					833,096		
Transfer to Webster Bank		(94,601.12)					94,601		
Transfer to Checking		(600,000.00)					1,761,346		
Taxes received		37,792.28							
Interest/Mkt value received		(3,455.56)							
Decrease		(2,899,461.41)							
Acct 11475									
Balance	3/31/2022	1,428,676.80							
Balance	2/28/2022	604,749.18							
Increase		823,927.62							
One month activity									
Interest/Mkt value received		(3,785.88)							
Transfer to 11469		(312,048.00)							
Capital improvements received		1,139,761.50							
Increase		823,927.62							
Acct 11432									
Balance	3/31/2022	4,444,948.09							
Balance	2/28/2022	4,448,793.13							
Decrease		(3,845.04)							
One month activity									
Interest/Mkt value received		(3,845.04)							
Decrease		(3,845.04)							
Acct 24016.									
Balance	3/31/2022	574,270.68							
Balance	2/28/2022	574,866.32							
Decrease		(595.64)							
One month activity									
Interest/Mkt value received		(595.64)							
Decrease		(595.64)							

2022									
First Quarter 2022 Major account Activity									
acct 11469									
Balance	3/31/2022	4,303,063.27							
Balance	12/31/2021	5,565,018.57							
Decrease		(1,261,955.30)							
Three months activity									
Taxes received		1,672,536.01	Expected	1,020,680					
Interest/Mkt value received		(7,895.79)		Bond prin	1,116,149				
Transfer to Citizens checking		(2,600,000.00)		Bond Int	645,198				
Transfer from 11475		1,484,250.61			1,761,347				
Transfer from 11432		835,000.00							
transfer to Western Alliance		(833,649.06)			833,649				
Transfer to Butte County		(884,500.24)	scheduled						
Transfer to Bank of NY Mellon		(833,095.71)			833,096				
Transfer to Webster Bank		(94,601.12)			94,601				
Decrease		(1,261,955.30)			1,761,346				
Acct 11475									
Balance	3/31/2022	1,428,676.80							
Balance	12/31/2021	1,297,150.27							
Increase		131,526.53							
Three months activity									
Transfer to 11469		(1,484,250.61)							
Interest/Mkt value received		(4,381.68)							
Capital improvements received		1,620,158.82							
Transfer to Bank of NY Mellon		131,526.53							
Acct 11432									
Balance	3/31/2022	4,444,948.09							
Balance	12/31/2021	5,290,956.81							
Decrease		(846,008.72)							
Three months activity									
transfer to 11469		(835,000.00)							
Interest/Mkt value received		(11,008.72)							
Decrease		(846,008.72)							
Acct 24016.									
Balance	3/31/2022	574,270.68							
Balance	12/31/2021	575,006.54							
Decrease		(735.86)							
Three months activity									
Interest/Mkt value received		(735.86)							
Decrease		(735.86)							

**PALMDALE WATER DISTRICT
INVESTMENT FUNDS REPORT
March 31, 2022**

	<u>March 2022</u>		<u>February 2022</u>		<u>December 2021</u>	
Federal Agency Obligations	5,684,181.50	48.86%	7,700,549.00	58.37%	6,521,620.00	44.62%
Negotiable Certificates of Deposit	3,855,066.17	33.14%	3,652,983.77	27.69%	4,456,719.32	30.49%
Local Agency Investment Fund (LAIF)	12,700.57	0.11%	12,700.57	0.10%	12,693.26	0.09%
	<u>9,551,948.24</u>		<u>11,366,233.34</u>		<u>10,991,032.58</u>	
Cash and Cash Equivalents	2,070,455.73	17.80%	1,783,196.67	13.52%	3,594,939.80	24.60%
Accrued Interest	10,905.42	0.09%	43,271.96	0.33%	29,622.31	0.20%
	<u>11,633,309.39</u>		<u>13,192,701.97</u>		<u>14,615,594.69</u>	

**PALMDALE WATER DISTRICT
INVESTMENT FUNDS REPORT
March 31, 2022**

		March 2022	February 2022	December 2021				
CASH								
1-00-0103-100	Citizens - Checking	652,442.02	6,173.97	1,632,686.93				
1-00-0103-200	Citizens - Refund	1,440.58	(1,312.90)	0.10				
1-00-0103-300	Citizens - Merchant	210,067.38	338,507.02	236,382.21				
	Bank Total	863,949.98	343,368.09	1,869,069.24				
1-00-0110-000	PETTY CASH	300.00	300.00	300.00				
1-00-0115-000	CASH ON HAND	5,400.00	5,400.00	5,400.00				
	TOTAL CASH	869,649.98	349,068.09	1,874,769.24				
INVESTMENTS								
1-00-0135-000	Local Agency Investment Fund	12,700.57	12,700.57	12,693.26				
1-00-0120-000	UBS Money Market Account General (SS 11469)							
	UBS USA Core Savings	1,106,859.88	190,088.04	190,039.68				
	UBS RMA Government Portfolio	499.61	1,030,679.17	162,447.07				
	Accrued interest	4,142.62	32,156.34	21,383.58				
		1,111,502.11	1,252,923.55	373,870.33				
US Government Securities								
	CUSIP #	Issuer	Maturity Date	Rate	PAR	Market Value	Market Value	Market Value
	9128286H8	US Treasury Note	03/15/2022	2.375	-	2,001,740.00	2,009,020.00	
	912828176	US Treasury Note	03/31/2022	1.750	-	1,001,290.00	1,003,960.00	
	912796V22	US Treasury Bill	05/24/2022	-	500,000	499,785.00	499,635.00	
	91282CAX9	US Treasury Note	11/30/2022	0.125	1,000,000	992,270.00	994,260.00	997,730.00
					1,500,000	1,492,055.00	4,496,925.00	4,010,710.00
Certificates of Deposit								
		Issuer	Maturity Date	Rate	Face Value			
	1	CIT US	01/21/2022	2.500	-	-	-	176,230.56
	2	Kearny Bank NJ	04/18/2022	0.200	250,000	249,970.00	250,000.00	-
	3	Sallie Mae Bank	05/16/2022	2.550	100,000	100,268.00	100,499.00	100,868.00
	4	Bank of China NY B Ny	06/30/2022	0.250	77,000	76,959.96	76,985.37	77,000.00
	5	Bank of India	09/19/2022	0.450	250,000	249,555.00	-	-
	6	Goldman Sachs bank	09/29/2022	0.300	100,000	99,717.00	99,879.00	99,999.00
	7	Ally bank Midvale	10/17/2022	1.850	80,000	80,422.40	80,664.00	80,979.20
	8	Goldman Sachs Bank	11/03/2022	0.150	150,000	149,328.00	149,574.00	149,781.00
	9	BMW Bank	11/22/2022	1.800	200,000	201,132.00	201,754.00	-
	10	UBS AG Stamford	12/02/2022	0.455	250,000	249,210.00	249,680.00	250,267.50
	11	Servisfirst	02/21/2023	1.600	242,000	242,943.80	243,640.76	245,312.98
					1,699,000	1,699,506.16	1,452,676.13	1,180,438.24
	Acct. Total				4,303,063.27	7,202,524.68	5,565,018.57	
1-00-1110-000	UBS Money Market Account Capital (SS 11475)							
	UBS Bank USA Dep acct				71,451.22	3,767.05	43,197.55	
	UBS RMA Government Portfolio				2,712.72	294.79	2,522.18	
					74,163.94	4,061.84	45,719.73	
US Government Securities								
	CUSIP #	Issuer	Maturity Date	Rate	PAR	Market Value	Market Value	Market Value
	912796133	US Treasury Bill	02/23/2023	-	500,000	493,575.00	-	-
	912828YW4	US Treasury Note	12/15/2022	1.625	500,000	500,995.00	-	-
					1,000,000	994,570.00	-	-
Certificates of Deposit								
		Issuer	Maturity Date	Rate	Face Value			
	1	Business Bank MO	01/20/2022	2.000	-	-	-	154,149.38
	2	Franklin Synergy bank	01/31/2022	2.000	-	-	-	247,372.97
	3	Synchrony Bank	04/24/2022	2.300	-	-	-	247,681.72
	4	First Financial	03/07/2022	0.030	240,000	-	239,992.80	239,901.60
	5	Bank Hapoalim	07/22/2022	0.250	109,000	108,895.36	108,952.04	108,992.37
	6	Medallion Bank	02/06/2023	1.600	250,000	251,047.50	251,742.50	253,332.50
					599,000	359,942.86	600,687.34	1,251,430.54
	Acct. Total				1,428,676.80	604,749.18	1,297,150.27	
1-00-0125-000	UBS Access Account General (SS 11432)							
	UBS Bank USA Dep acct				12,135.35	5,878.89	1,321,721.08	
	UBS RMA Government Portfolio				-	-	-	
	Accrued interest				6,294.72	8,532.62	4,709.51	
					18,430.07	14,411.51	1,326,430.59	
US Government Securities								
	CUSIP #	Issuer	Maturity Date	Rate	PAR	Market Value	Market Value	Market Value
	912796V22	US Treasury Bill	05/24/2022	-	200,000	199,914.00	199,854.00	-
	912828XG0	US Treasury Note	06/30/2022	2.125	750,000	752,872.50	753,990.00	756,975.00
	912803A26	US Treasury Bond	08/15/2022	-	500,000	498,560.00	498,515.00	499,060.00
	912828YF1	US Treasury Note	09/15/2022	1.500	750,000	751,875.00	753,255.00	756,420.00
	91282CBD2	US Treasury Note	12/31/2022	0.125	500,000	495,195.00	496,485.00	498,455.00
	912828Z86	US Treasury Note	02/15/2023	1.375	500,000	499,140.00	501,525.00	-
					3,200,000	3,197,556.50	3,203,624.00	2,510,910.00
Certificates of Deposit								
		Issuer	Maturity Date	Rate	Face Value			
	1	Wells Fargo	01/18/2022	3.000	-	-	-	220,303.60
	2	Mizrahi Tefahot Bank	06/13/2022	0.200	250,000	249,872.50	249,955.00	249,942.50
	3	Bank Hapoalim	06/29/2022	0.350	140,000	139,965.00	140,022.40	140,070.00
	4	Comenity Bank	08/01/2022	0.350	240,000	242,095.20	242,815.20	244,140.00
	5	American Express Cent	08/22/2022	2.350	124,000	124,817.16	125,150.72	125,657.88
	6	Citizens State Bank	08/30/2022	0.100	224,000	223,404.16	223,596.80	223,722.24
	7	State Bank of India	12/09/2022	0.250	250,000	248,807.50	249,217.50	249,780.00
					1,228,000	1,228,961.52	1,230,757.62	1,453,616.22
	Acct. Total				4,444,948.09	4,448,793.13	5,290,956.81	
Total Managed Accounts					10,189,388.73	12,268,767.56	12,165,818.91	
1-00-1121-000	UBS Rate Stabilization Fund (SS 24016) - District Restricted							
	UBS Bank USA Dep acct				7,146.97	203,420.64	243.00	
	UBS RMA Government Portfolio				-	-	-	
	Accrued interest				468.08	2,583.00	3,529.22	
					7,615.05	206,003.64	3,772.22	
Certificates of Deposit								
		Issuer	Maturity Date	Rate	Face Value			
	1	Bank of India	01/12/2022	0.100	-	-	-	51,997.40
	2	TIAA FSB Florida	02/22/2022	2.850	-	-	-	199,760.18
	3	Bank of China	05/31/2022	0.100	77,000	76,954.57	76,974.59	76,951.49
	4	Beal Bank	08/31/2022	0.400	199,000	198,715.43	-	-
	5	Capitol One	09/27/2022	2.300	239,000	240,713.63	241,464.09	242,525.25
	6	Raymond James Bank	11/28/2022	1.750	50,000	50,272.00	50,424.00	-
					565,000	566,655.63	368,862.68	571,234.32
	Acct. Total				574,270.68	574,866.32	575,006.54	
TOTAL CASH AND INVESTMENTS					11,633,309.39	13,192,701.97	14,615,594.69	
	Increase (Decrease) in Funds				(1,559,392.58)			
1-00-1135-000	2018A Bonds - Project Funds (BNY Mellon)							
	Construction Funds				140,416,404.00	1,652,769.49	2,124,361.22	
	Issuance Funds				12,520.09	12,519.81	12,518.89	
					140,428,924.09	1,665,289.30	2,136,880.11	
1-00-1137-000	2021A Bonds - Project Funds (BNY Mellon)							
	Construction Funds				8,761,278.32	8,824,097.26	8,882,067.68	
	Issuance Funds				-	7,732.69	7,732.69	
					8,761,278.32	8,831,829.95	8,889,800.37	

PALMDALE WATER DISTRICT
2022 Cash Flow Report (Based on Nov. 8, 2021 Adopted Budget)

	January	February	March	April	May	June	July	August	September	October	November	December	YTD	Budget 2022 Carryover Information	
Total Cash Beginning Balance (BUDGET)	14,615,595	10,956,032	11,073,711	9,199,205	10,989,695	11,414,389	10,746,726	10,169,877	10,356,760	7,864,417	7,941,244	8,067,984			
Total Cash Beginning Balance	14,615,595	14,772,733	13,192,702	11,633,309	14,565,926	15,152,912	14,842,525	14,720,454	15,620,063	12,904,365	13,171,515	13,275,077			
Budgeted Water Receipts	2,323,924	2,057,244	2,165,186	2,358,847	2,669,973	2,879,507	3,130,313	3,301,750	3,216,032	3,000,148	2,412,818	2,231,856	31,747,600		
Water Receipts	2,262,336	2,090,866	2,590,259	2,358,847	2,669,973	2,879,507	3,130,313	3,301,750	3,216,032	3,000,148	2,412,818	2,231,856	32,144,706		
DWR Refund (Operational Related)													-		
Other													-		
Total Operating Revenue (BUDGET)													-		
Total Operating Revenue (ACTUAL)	2,262,336	2,090,866	2,590,259	2,358,847	2,669,973	2,879,507	3,130,313	3,301,750	3,216,032	3,000,148	2,412,818	2,231,856	32,144,706		
Total Operating Expenses excl GAC (BUDGET)	(2,303,299)	(1,987,438)	(1,950,265)	(1,966,975)	(2,330,829)	(2,298,962)	(2,471,428)	(2,496,251)	(2,446,230)	(2,484,948)	(2,169,086)	(1,876,268)	(26,781,979)		
GAC (BUDGET)				(132,000)		(90,000)		(132,000)	(132,000)		(132,000)	(132,000)	(750,000)		
Operating Expenses excl GAC (ACTUAL)	(2,275,464)	(2,727,679)	(2,401,353)	(1,741,975)	(2,105,029.14)	(2,148,962)	(2,371,429)	(2,276,251)	(2,301,230)	(2,349,948)	(2,124,086)	(1,822,268)	(26,645,674)		
Mojave Water Agency - Carryover Water Purchase		(999,800)											(999,800)		
Littlerock Dam - Sediment Removal	(31,093)	(33,501)	(34,095)		(268,907)				(266,499)				(634,094)		
GAC		(145,200)			(145,200)	(50,400)			(145,200)	(145,200)		(145,200)	(776,400)		
Prepaid Insurance (paid)/refunded													-		
Total Operating Expense (ACTUAL)	(2,306,557)	(3,906,180)	(2,435,447)	(1,741,975)	(2,519,136)	(2,199,362)	(2,371,429)	(2,276,251)	(2,712,929)	(2,495,148)	(2,124,086)	(1,967,468)	(29,055,968)		
Non-Operating Revenue:															
Assessments, net (BUDGET)	674,120	313,120	33,440	2,029,960	779,000	22,040	116,280	186,960	-	-	127,680	3,317,400	7,600,000		
Actual/Projected Assessments, net	868,573	443,715	37,792	2,599,188	779,000	22,040	116,280	186,960	-	-	127,680	3,317,400	8,498,629		
Asset Sale/Unencumbered Money (Taxes)													-		
RDA Pass-through (Successor Agency)	322,456					225,000							547,456		
Interest	12,275	12,141	10,139	10,833	10,833	10,833	10,833	10,833	10,833	10,833	10,833	10,833	132,055		
Market Adjustment	(19,098)	(17,524)	(21,552)										(58,173)		
Grant Re-imbursement	57,815	3,472	410,983										472,270		
Arrearage Funds													-		
Capital Improvement Fees - Infrastructure	10,544	135,000	324,002										469,546		
Capital Improvement Fees - Water Supply	24,102	315,000	743,712										1,082,814		
DWR Refund (Capital Related)				75,000		50,000				50,000			175,000		
Other	248	0	484	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	4,167	38,232		
Total Non-Operating Revenues (BUDGET)													-		
Total Non-Operating Revenues (ACTUAL)	1,276,915	891,804	1,505,560	2,689,188	794,000	312,040	131,280	201,960	15,000	65,000	142,680	3,332,400	11,357,827		
Non-Operating Expenses:															
Budgeted Capital Expenditures	(208,910)	(208,910)	(208,910)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(22,579)	(1,129,310)		
Budgeted Capital Expenditures (Committed During Year)													-		
Actual/Projected Capital Expenditures	(3,317)	(394,448)	(289,903)	(110,593)	(70,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(21,048)	(1,129,310)		
WRB Capital Expenditures (COP - Amargosa Recharge Proj)													-		
Const. of Monitoring Wells/Test Basin (Water Supply)													-		
Meter Exchange Project (Meters Purchased)													-		
SWP Capitalized	(955,655)	(246,267)	(268,319)	(246,267)	(246,267)	(246,267)	(955,653)	(246,267)	(275,407)	(246,267)	(246,266)	(246,266)	(4,425,168)		
Investment in PRWA (Suspended Contribution for 2021)					(25,000)			(25,000)			(25,000)		(75,000)		
Butte County Water Transfer			(884,500)			(999,723)						(999,723)	(2,883,945)		
Bond Payments - Interest			(1,116,149)						(1,040,870)				(2,157,018)		
Principal			(645,198)						(1,860,941)				(2,506,139)		
Capital leases - Holman Capital (2017 Lease)	(89,477)												(89,477)		
Capital leases - Enterprise FM Trust (Vehicles)	(22,534)	(11,267)	(11,267)	(11,917)	(11,917)	(11,917)	(11,917)	(11,917)	(11,917)	(11,917)	(11,917)	(11,917)	(152,318)		
Capital leases - Wells Fargo (Printers)	(4,573)	(4,538)	(4,428)	(4,667)	(4,667)	(4,667)	(4,667)	(4,667)	(4,667)	(4,667)	(4,667)	(4,667)	(55,540)		
Total Non-Operating Expenses (ACTUAL)	(1,075,556)	(656,521)	(3,219,764)	(373,443)	(357,850)	(1,302,573)	(1,012,236)	(327,850)	(3,233,801)	(302,850)	(327,849)	(1,283,620)	(13,473,915)		
Total Cash Ending Balance (BUDGET)	10,956,032	11,073,711	9,199,205	10,989,695	11,414,389	10,746,726	10,169,877	10,356,760	7,864,417	7,941,244	8,067,984	9,990,449			
Total Cash Ending Balance (ACTUAL)	14,772,733	13,192,702	11,633,309	14,565,926	15,152,912	14,842,525	14,720,454	15,620,063	12,904,365	13,171,515	13,275,077	15,588,245			
													Budget	12,090,613	Carryover
													Difference	3,497,632	Adj. Difference
															3,497,632
2021 Cash Ending Balance (ACTUAL)	10,705,394	10,483,186	8,183,565	10,204,829	12,061,674	13,091,712	11,805,571	13,001,151	11,308,777	11,248,646	11,142,539	14,615,595			

Indicates actual expenditures/revenues:
 Indicates anticipated expenditures/revenues:

**PALMDALE
WATER DISTRICT
BOARD MEMORANDUM**

DATE: May 3, 2022 May 9, 2022
TO: BOARD OF DIRECTORS Board Meeting
FROM: Dennis J. Hoffmeyer, Finance Manager/CFO
VIA: Mr. Dennis LaMoreaux, General Manager
RE: *AGENDA ITEM 8.1.b – STATUS REPORT ON FINANCIAL STATEMENTS, REVENUE, AND EXPENSE AND DEPARTMENTAL BUDGET REPORTS FOR MARCH 2022. (FINANCE MANAGER HOFFMEYER/FINANCE COMMITTEE)*

Discussion:

Presented here are the Balance Sheet and Profit/Loss Statement for the period ending March 31, 2022. Also included are individual departmental budget reports.

This is the 3rd month of the District’s Budget Year 2022. Historical trends for the District have our revenues at 20.6% and expenses are 22.7%. This would typically be 25% for traditional budgetary percentages. Currently we are on track for operating revenues and slightly above for expenses. Please refer to diagram A for a graphical representation of this information.

Balance Sheet:

- Pages 1 and 2 are the balance sheet for the 3-month period and a graphic presentation of Assets, Liabilities, and Net Position at March 31, 2022. Page 1A is an annual quarterly comparison for March.
- The significant change was related to the investments. The investments show a decrease from the prior month, and this is due to the semiannual payments of the bonds along with making the second payment for the Butte County agreement. While the decrease in investments was less than the total expenditures as referenced in the cash flow, this was helped by receiving \$1.14 million in capital improvement fees in the month. On the liability side, we have the reduction of outstanding accounts payables, loan payable (current), and accrued interest payable. The net change between February and March was \$2.68 million for payouts.
- Referencing page 1A starting with the District’s assets, there is a year-to-year increase in assets of \$14.4 million. This was related to the new project money from the 2021A water revenue bonds along with the bond refinancing (overall interest savings). The second page contains the liabilities and net position where there is a decrease in revenue bonds payable (current) and an increase on revenue bonds payable (long term).

Profit/Loss Statement:

- Page 3 is our consolidated profit and loss statement trending for the three months.
- Operating revenues are on pace for historical averages.
- The District’s operating expenses are slightly above historical averages.

BOARD OF DIRECTORS
PALMDALE WATER DISTRICT

VIA: Mr. Dennis D. LaMoreaux, General Manager

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May 3, 2022

- All departmental budgets, except for the three highest that are highlighted, are at or below the historical average. The source of supply – purchased water continues to be above historical average as well. As reported last month, this is due to the final payout to the Mojave Water Agency.
- One area that is a benefit for the District is that capital improvement fees are at 295% of the budget amount for the year. While this is non-operating revenue, it will assist in funding capital projects.
- Page 3A is the quarterly comparison between CY2021 and CY2022. Overall, revenues are up 6.0% year-to-year and expenses are up 9.5%. Contributing factors are the same as covered in the department indicators.
- Pages 4 and 5 show the P&L in various graphic forms using major report category totals.

Department indicators:

- For the Facilities Department, most of the increased expenses are related to power costs and currently sit at 45.62% of budget for the Electricity – Wells & Boosters account. There are several other accounts that are above historical averages; staff will continue to monitor these accounts and report accordingly during the year.
- The Finance Department has higher than normal expenditures in the Telecommunications – Office account. As reported last month, this started towards the end of 2021. Staff has been in contact with AT&T to see what possibly can be done with this item. Staff will be looking at other avenues to decrease costs related to this one circuit.
- The Information Technology Department expenses are normal as reported last month. A majority of their service contracts renew at the beginning of the year for the whole year. This should smooth out as the year progresses.

Departments:

- Pages 6 through 16 are detailed individual departmental budgets for your review.

Finally, staff is revamping the financial reports with some analysis to be brought back in future months. If there is something the Committee or Board would like included in the reports, feel free to make those suggestions, and we will do our best to accommodate them.

Non-Cash Definitions:

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

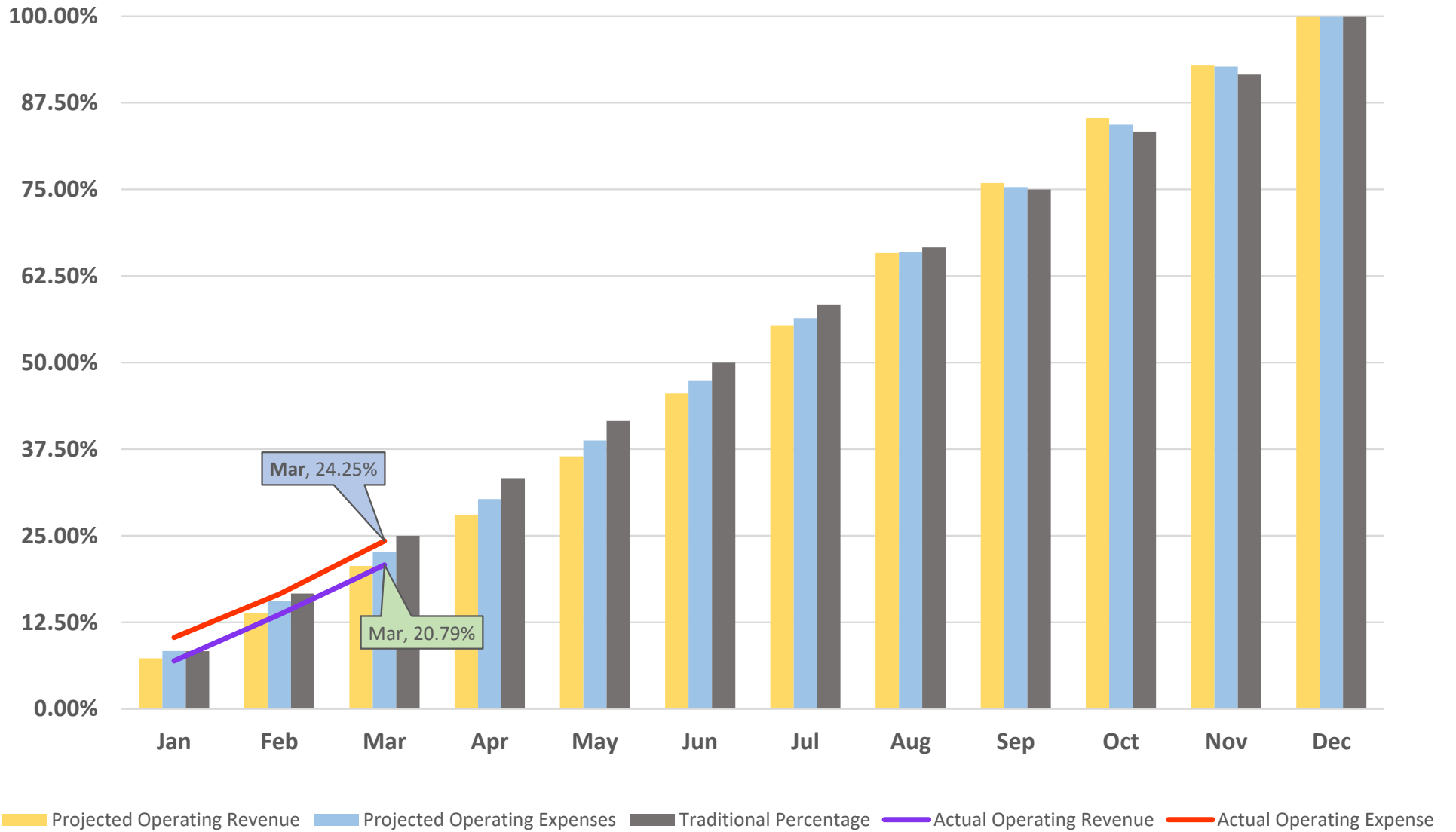
OPEB Accrual Expense: Other Post-Employment Benefits (OPEB) is the recognized annual required contribution to the benefit. The amount is actuarially determined in accordance with the parameters of GASB 45. The amount represents a level of funding that, if paid on an ongoing basis, is projected to cover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



**Palmdale Water District
Balance Sheet Report**

	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022
ASSETS												
Current Assets:												
Cash and cash equivalents	\$ 817,351	\$ 349,068	\$ 869,650									
Investments	13,955,381	12,843,634	10,763,659									
Accrued interest receivable	-	-	-									
Accounts receivable - water sales and services, net	2,561,766	2,608,119	2,361,636									
Accounts receivable - property taxes and assessments	3,505,701	3,061,987	3,024,194									
Accounts receivable - other	531,541	532,968	104,760									
Materials and supplies inventory	1,903,845	1,917,448	1,923,454									
Prepaid items and other deposits	528,624	498,170	467,716									
Total Current Assets	\$ 23,804,210	\$ 21,811,394	\$ 19,515,069									
Non-Current Assets:												
Restricted - cash and cash equivalents	\$ 10,973,524	\$ 10,506,889	\$ 10,187,732									
Investment in Palmdale Recycled Water Authority	2,201,548	2,201,548	2,201,548									
Capital assets - not being depreciated	11,446,548	11,694,857	12,289,033									
Capital assets - being depreciated, net	157,366,566	156,850,934	156,753,983									
Total Non-Current Assets	\$ 181,988,186	\$ 181,254,229	\$ 181,432,296									
TOTAL ASSETS	\$ 205,792,396	\$ 203,065,623	\$ 200,947,365									
DEFERRED OUTFLOWS OF RESOURCES:												
Deferred loss on debt defeasance, net	\$ 4,036,073	\$ 4,023,015	\$ 3,461,457									
Deferred outflows of resources related to pensions	5,406,803	5,406,803	5,406,803									
Total Deferred Outflows of Resources	\$ 9,442,876	\$ 9,429,818	\$ 8,868,260									
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 215,235,272	\$ 212,495,441	\$ 209,815,625									
LIABILITIES AND NET POSITION												
Current Liabilities:												
Accounts payable and accrued expenses	\$ 4,479,270	\$ 1,658,247	\$ 650,468									
Customer deposits for water service	2,925,706	2,904,694	2,916,155									
Construction and developer deposits	1,636,733	1,636,733	1,636,733									
Accrued interest payable	749,254	936,568	-									
Long-term liabilities - due in one year:												
Compensated absences	506,112	506,112	498,198									
Rate Stabilization Fund	560,000	560,000	560,000									
Capital lease payable	-	-	-									
Loan payable	1,300,396	1,300,396	655,198									
Revenue bonds payable	1,215,743	1,215,743	1,215,743									
Total Current Liabilities	\$ 13,373,214	\$ 10,718,493	\$ 8,132,495									
Non-Current Liabilities:												
Long-term liabilities - due in more than one year:												
Compensated absences	\$ 168,704	\$ 168,704	\$ 166,066									
Capital lease payable	-	-	-									
Loan payable	5,405,985	5,391,950	5,377,915									
Revenue bonds payable	63,684,191	63,684,191	63,684,191									
Net other post employment benefits payable	17,727,900	17,702,460	17,929,506									
Aggregate net pension liability	11,573,771	11,573,771	11,573,771									
Total Non-Current Liabilities	\$ 98,560,551	\$ 98,521,076	\$ 98,731,449									
Total Liabilities	\$ 111,933,765	\$ 109,239,568	\$ 106,863,944									
DEFERRED INFLOWS OF RESOURCES:												
Unearned property taxes and assessments	\$ 3,416,667	\$ 2,733,333	\$ 2,050,000									
Deferred inflows of resources related to pensions	1,299,999	1,299,999	1,299,999									
Total Deferred Inflows of Resources	\$ 4,716,666	\$ 4,033,332	\$ 3,349,999									
NET POSITION:												
Profit/(Loss) from Operations	\$ (698,913)	\$ (61,214)	\$ 289,970									
Restricted for investment in Palmdale Recycled Water Authority	2,201,548	2,205,106	2,205,106									
Unrestricted	97,082,206	97,078,648	97,106,607									
Total Net Position	\$ 98,584,841	\$ 99,222,540	\$ 99,601,682									
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 215,235,272	\$ 212,495,441	\$ 209,815,625									

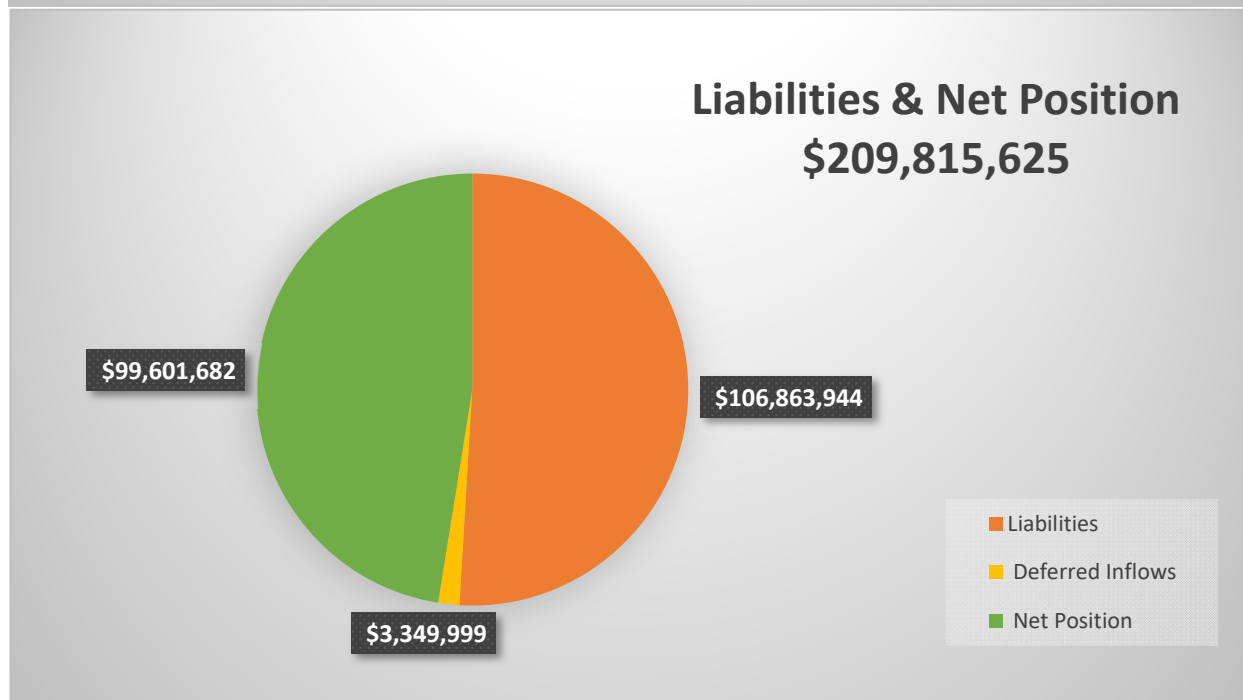
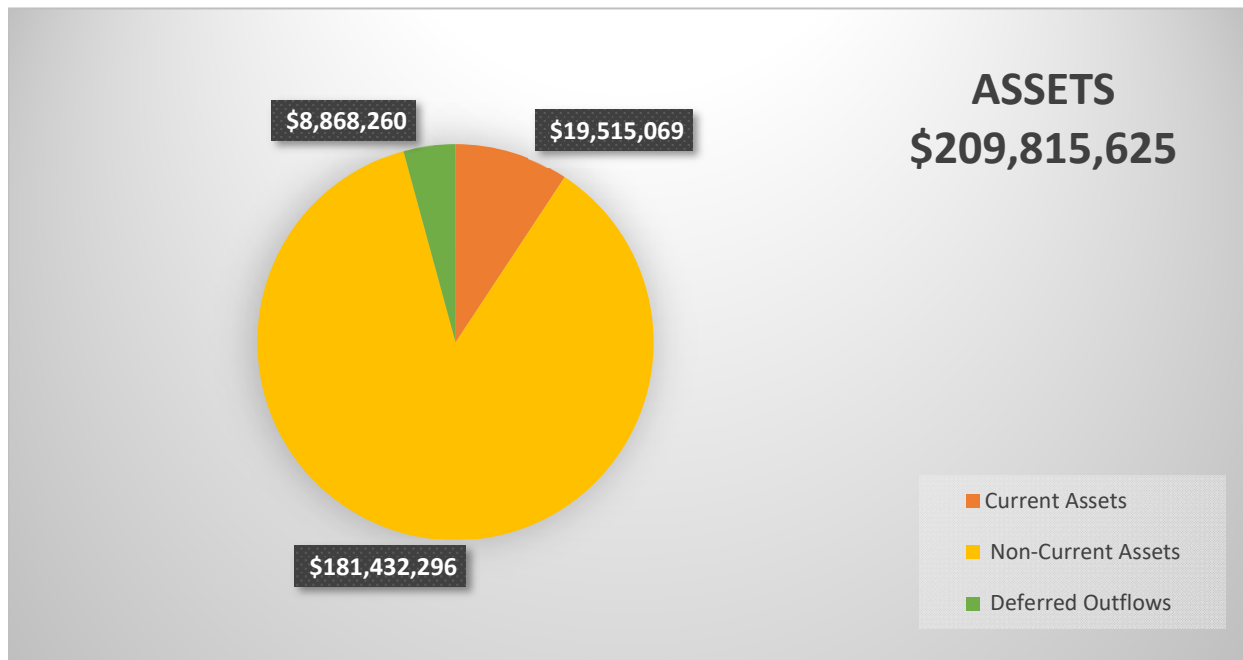
**Palmdale Water District
Balance Sheet Report
Annual Quarterly Comparison**

	March 2022	March 2021	Net Annual Change
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 869,650	\$ 441,840	\$ 427,810
Investments	10,763,659	7,741,725	3,021,935
Accrued interest receivable	-	-	-
Accounts receivable - water sales and services, net	2,361,636	2,319,933	41,703
Accounts receivable - property taxes and assessments	3,024,194	3,326,652	(302,458)
Accounts receivable - other	104,760	83,463	21,297
Materials and supplies inventory	1,923,454	1,309,878	613,576
Prepaid items and other deposits	467,716	447,289	20,427
Total Current Assets	\$ 19,515,069	\$ 15,670,780	\$ 3,844,289
Non-Current Assets:			
Restricted - cash and cash equivalents	\$ 10,187,732	\$ 2,219,718	\$ 7,968,014
Investment in Palmdale Recycled Water Authority	2,201,548	1,958,222	243,326
Capital assets - not being depreciated	12,289,033	26,284,807	(13,995,773)
Capital assets - being depreciated, net	156,753,983	140,289,793	16,464,190
Total Non-Current Assets	\$ 181,432,296	\$ 170,752,539	\$ 10,679,757
TOTAL ASSETS	\$ 200,947,365	\$ 186,423,319	\$ 14,524,046
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred loss on debt defeasance, net	\$ 3,461,457	\$ 3,608,464	\$ (147,006)
Deferred outflows of resources related to pensions	5,406,803	5,406,803	-
Total Deferred Outflows of Resources	\$ 8,868,260	\$ 9,015,267	\$ (147,006)
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 209,815,625	\$ 195,438,585	\$ 14,377,040

**Palmdale Water District
Balance Sheet Report
Annual Quarterly Comparison**

	March 2022	March 2021	Net Annual Change
LIABILITIES AND NET POSITION			
Current Liabilities:			
Accounts payable and accrued expenses	\$ 650,468	\$ 472,147	\$ 178,321
Customer deposits for water service	2,916,155	2,991,271	(75,116)
Construction and developer deposits	1,636,733	1,610,498	26,235
Accrued interest payable	-	40,110	(40,110)
Long-term liabilities - due in one year:			-
Compensated absences	498,198	516,896	(18,698)
Rate Stabilization Fund	560,000	460,000	100,000
Capital lease payable	-	(89,477)	89,477
Loan payable	655,198	635,350	19,848
Revenue bonds payable	1,215,743	14,932,501	(13,716,758)
Total Current Liabilities	\$ 8,132,495	\$ 21,569,296	\$ (13,436,802)
Non-Current Liabilities:			
Long-term liabilities - due in more than one year:			
Compensated absences	\$ 166,066	\$ 172,299	\$ (6,233)
Capital lease payable	-	261,137	(261,137)
Loan payable	5,377,915	5,959,672	(581,757)
Revenue bonds payable	63,684,191	40,335,604	23,348,587
Net other post employment benefits payable	17,929,506	16,770,928	1,158,578
Aggregate net pension liability	11,573,771	11,573,771	-
Total Non-Current Liabilities	\$ 98,731,449	\$ 75,073,411	\$ 23,658,038
Total Liabilities	\$ 106,863,944	\$ 96,642,707	\$ 10,221,237
DEFERRED INFLOWS OF RESOURCES:			
Unearned property taxes and assessments	\$ 2,050,000	\$ 1,650,000	\$ 400,000
Deferred inflows of resources related to pensions	1,299,999	1,299,999	-
Total Deferred Inflows of Resources	\$ 3,349,999	\$ 2,949,999	\$ 400,000
NET POSITION:			
Profit/(Loss) from Operations	\$ 289,970	\$ (708,043)	\$ 998,012
Restricted for investment in Palmdale Recycled Water Authority	2,205,106	1,958,720	246,386
Unrestricted	97,106,607	94,595,202	2,511,405
Total Net Position	\$ 99,601,682	\$ 95,845,879	\$ 3,755,803
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 209,815,625	\$ 195,438,585	\$ 14,377,040

BALANCE SHEET AS OF MARCH 31, 2022



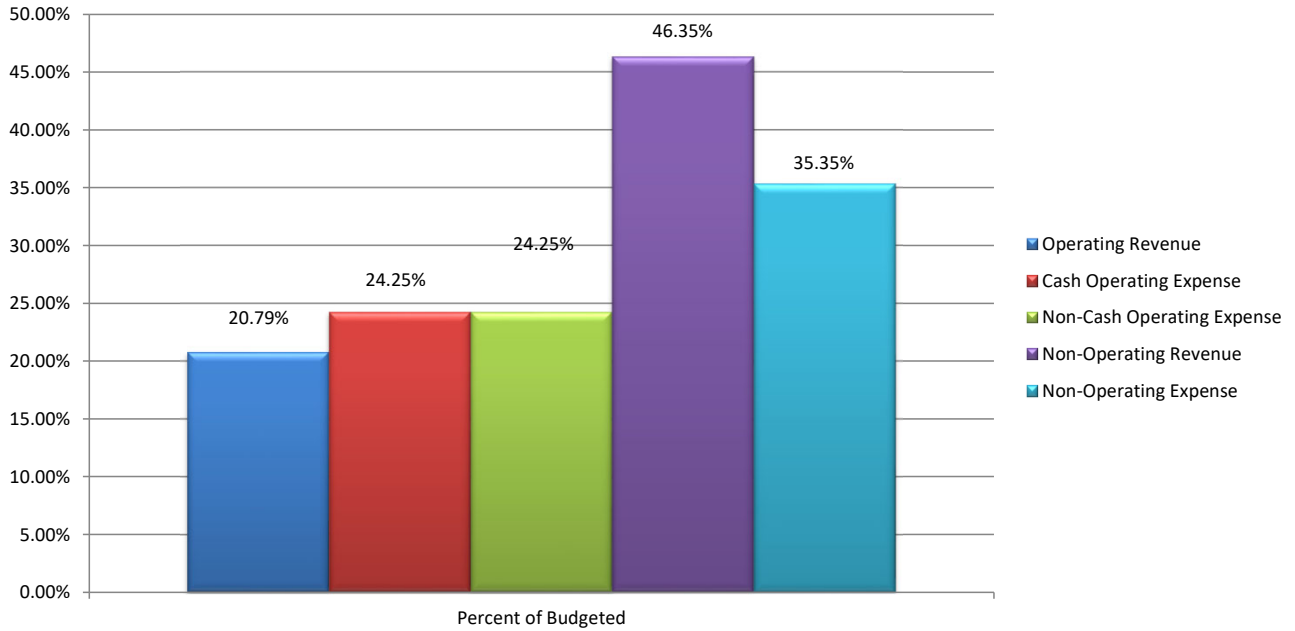
Palmdale Water District
Consolidated Profit and Loss Statement
For the Three Months Ending 3/31/2022

	January	February	March	April	May	June	July	August	September	October	November	December	Year-to-Date	Adjustments	Adjusted Budget	% of Budget
Operating Revenue:																
Wholesale Water	\$ 28,297	\$ 8,323	\$ 24,656										\$ 61,277	\$ 500,000	12.26%	
Water Sales	652,212	618,278	700,369										1,970,859	12,615,350	15.62%	
Meter Fees	1,393,717	1,395,619	1,383,950										4,173,286	16,490,000	25.31%	
Water Quality Fees	36,078	35,010	41,265										112,352	851,700	13.19%	
Elevation Fees	18,074	18,371	22,249										58,694	390,550	15.03%	
Other	70,275	48,613	103,741										222,629	900,000	24.74%	
Total Operating Revenue	\$ 2,198,653	\$ 2,124,214	\$ 2,276,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,599,097	\$ -	\$ 31,747,600	20.79%
Cash Operating Expenses:																
Directors	\$ 7,019	\$ 14,476	\$ 11,397										\$ 32,891	\$ 162,914	20.19%	
Administration-Services	150,148	154,556	228,373										533,077	2,263,006	23.56%	
Administration-District	88,115	185,791	188,894										462,800	2,420,929	19.12%	
Engineering	115,367	126,954	177,031										419,353	1,667,211	25.15%	
Facilities	620,515	531,752	636,882										1,789,150	6,278,142	28.50%	
Operations	157,312	206,139	360,133										723,584	3,578,644	20.22%	
Finance	150,924	137,652	188,748										477,324	1,696,930	28.13%	
Water Use Efficiency	20,213	18,905	26,771										65,889	406,847	16.20%	
Human Resources	20,015	34,269	40,683										94,967	535,607	17.73%	
Information Technology	242,304	179,381	114,595										536,281	1,825,946	29.37%	
Customer Care	116,099	109,834	156,144										382,076	1,454,576	26.27%	
Source of Supply-Purchased Water	1,005,037	83,300	(23,696)										1,064,641	3,402,922	31.29%	
Plant Expenditures	57,471	-	-										57,471	488,305	11.77%	
Sediment Removal Project	34,095	-	4,102										38,197	600,000	6.37%	
GAC Filter Media Replacement	-	-	-										-	750,000	0.00%	
Total Cash Operating Expenses	\$ 2,784,634	\$ 1,783,009	\$ 2,110,058	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,677,700	\$ -	\$ 27,531,979	24.25%
Net Cash Operating Profit/(Loss)	\$ (585,981)	\$ 341,205	\$ 166,172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (78,604)	\$ -	\$ 4,215,621	-1.86%
Non-Cash Operating Expenses:																
Depreciation	\$ 427,878	\$ 427,878	\$ 430,448										\$ 1,286,204	\$ 5,050,000	25.47%	
OPEB Accrual Expense	127,710	127,710	127,710										383,130	1,600,000	23.95%	
Bad Debts	(451)	(78)	(78)										(607)	125,000	-0.49%	
Service Costs Construction	22,751	24,501	53,295										100,547	150,000	67.03%	
Capitalized Construction	(24,458)	(86,120)	(197,829)										(308,407)	(900,000)	34.27%	
Capital Contributions	-	-	-										-	-	-	
Total Non-Cash Operating Expenses	\$ 553,430	\$ 493,891	\$ 413,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,460,868	\$ -	\$ 6,025,000	24.25%
Net Operating Profit/(Loss)	\$ (1,139,412)	\$ (152,686)	\$ (247,374)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,539,472)	\$ -	\$ (1,809,379)	85.08%
Non-Operating Revenues:																
Assessments (Debt Service)	\$ 517,898	\$ 517,898	\$ 517,898										\$ 1,553,695	\$ 5,400,000	28.77%	
Assessments (1%)	487,891	165,435	165,435										818,761	2,200,000	37.22%	
DWR Fixed Charge Recovery	-	-	-										-	175,000	0.00%	
Interest	(6,823)	(5,383)	(11,412)										(23,619)	130,000	-18.17%	
CIF - Infrastructure	10,544	135,000	363,266										508,810	200,000	254.40%	
CIF - Water Supply	24,102	315,000	776,496										1,115,598	350,000	318.74%	
Grants - State and Federal	-	3,472	-										3,472	75,000	4.63%	
Other	248	0	236										484	50,000	0.97%	
Total Non-Operating Revenues	\$ 1,033,860	\$ 1,131,423	\$ 1,811,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,977,201	\$ -	\$ 8,580,000	46.35%
Non-Operating Expenses:																
Interest on Long-Term Debt	\$ 187,675	\$ 187,675	\$ 736,175										\$ 1,111,526	\$ 2,106,446	52.77%	
Deferred Charges-Cost of Issuance	-	-	-										-	-	-	
Amortization of SWP	334,019	334,020	334,021										1,002,061	3,658,084	27.39%	
Change in Investments in PRWA	-	3,558	-										3,558	75,000	4.74%	
Water Conservation Programs	11,353	9,205	10,057										30,615	236,500	12.95%	
Total Non-Operating Expenses	\$ 533,048	\$ 534,458	\$ 1,080,254	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,147,760	\$ -	\$ 6,076,030	35.35%
Net Earnings	\$ (638,599)	\$ 444,278	\$ 484,291	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 289,970	\$ -	\$ 694,591	41.75%

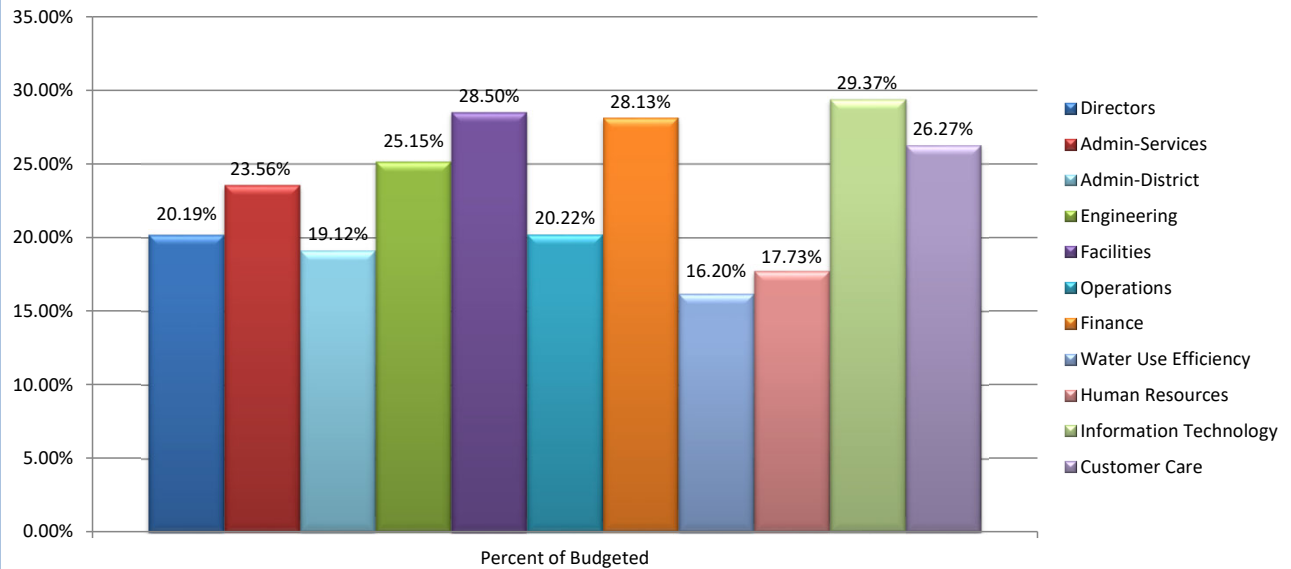
**Palmdale Water District
Profit and Loss Statement
Quarterly Comparison**

	<u>1st Qtr 2021</u>	<u>1st Qtr 2022</u>	<u>Change</u>	<u>% Change</u>
Operating Revenue:				
Wholesale Water	\$ 59,879	\$ 61,277	\$ 1,398	2.28%
Water Sales	1,996,743	1,970,859	(25,884)	-1.31%
Meter Fees	3,795,870	4,173,286	377,416	9.04%
Water Quality Fees	118,923	112,352	(6,571)	-5.85%
Elevation Fees	58,167	58,694	527	0.90%
Other	168,958	222,629	53,670	24.11%
Total Operating Revenue	\$ 6,198,540	\$ 6,599,097	\$ 400,557	6.07%
Cash Operating Expenses:				
Directors	\$ 21,700	\$ 32,891	\$ 11,191	34.03%
Administration-Services	497,595	533,077	35,481	6.66%
Administration-District	497,065	462,800	(34,265)	-7.40%
Engineering	407,244	419,353	12,109	2.89%
Facilities	1,381,433	1,789,150	407,716	22.79%
Operations	691,246	723,584	32,338	4.47%
Finance	413,066	477,324	64,258	13.46%
Water Conservation	59,066	65,889	6,823	10.36%
Human Resources	97,842	94,967	(2,875)	-3.03%
Information Technology	451,479	536,281	84,802	15.81%
Customer Care	316,231	382,076	65,845	17.23%
Source of Supply-Purchased Water	500,078	1,064,641	564,563	53.03%
Plant Expenditures	93,298	57,471	(35,826)	-62.34%
Sediment Removal Project	506,162	38,197	(467,966)	-1225.15%
GAC Filter Media Replacement	107,803	-	(107,803)	0.00%
Total Cash Operating Expenses	\$ 6,041,307	\$ 6,677,700	\$ 636,393	9.53%
Non-Cash Operating Expenses:				
Depreciation	\$ 1,270,195	\$ 1,286,204	\$ 16,010	1.24%
OPEB Accrual Expense	383,130	383,130	-	0.00%
Bad Debts	1,676	(607)	(2,283)	376.17%
Service Costs Construction	25,320	100,547	75,227	74.82%
Capitalized Construction	(192,957)	(308,407)	(115,450)	37.43%
Total Non-Cash Operating Expenses	\$ 1,487,364	\$ 1,460,868	\$ (26,496)	-1.81%
Net Operating Profit/(Loss)	\$ (1,330,131)	\$ (1,539,472)	\$ (209,340)	13.60%
Non-Operating Revenues:				
Assessments (Debt Service)	\$ 1,250,535	\$ 1,553,695	\$ 303,160	19.51%
Assessments (1%)	736,266	818,761	82,495	10.08%
DWR Fixed Charge Recovery	30,082	-	(30,082)	0.00%
Interest	2,266	(23,619)	(25,884)	109.59%
CIF - Infrastructure	32,328	508,810	476,482	93.65%
CIF - Water Supply	7,852	1,115,598	1,107,746	99.30%
Grants - State and Federal	-	3,472	3,472	100.00%
Other	30,873	484	(30,389)	-6279.51%
Total Non-Operating Revenues	\$ 2,090,201	\$ 3,977,201	\$ 1,887,000	47.45%
Non-Operating Expenses:				
Interest on Long-Term Debt	\$ 577,354	\$ 1,111,526	\$ 534,171	48.06%
Amortization of SWP	866,582	1,002,061	135,479	13.52%
Change in Investments in PRWA	498	3,558	3,060	86.00%
Water Conservation Programs	23,678	30,615	6,937	22.66%
Total Non-Operating Expenses	\$ 1,468,113	\$ 2,147,760	\$ 679,647	31.64%
Net Earnings	\$ (708,043)	\$ 289,970	\$ 998,012	344.18%

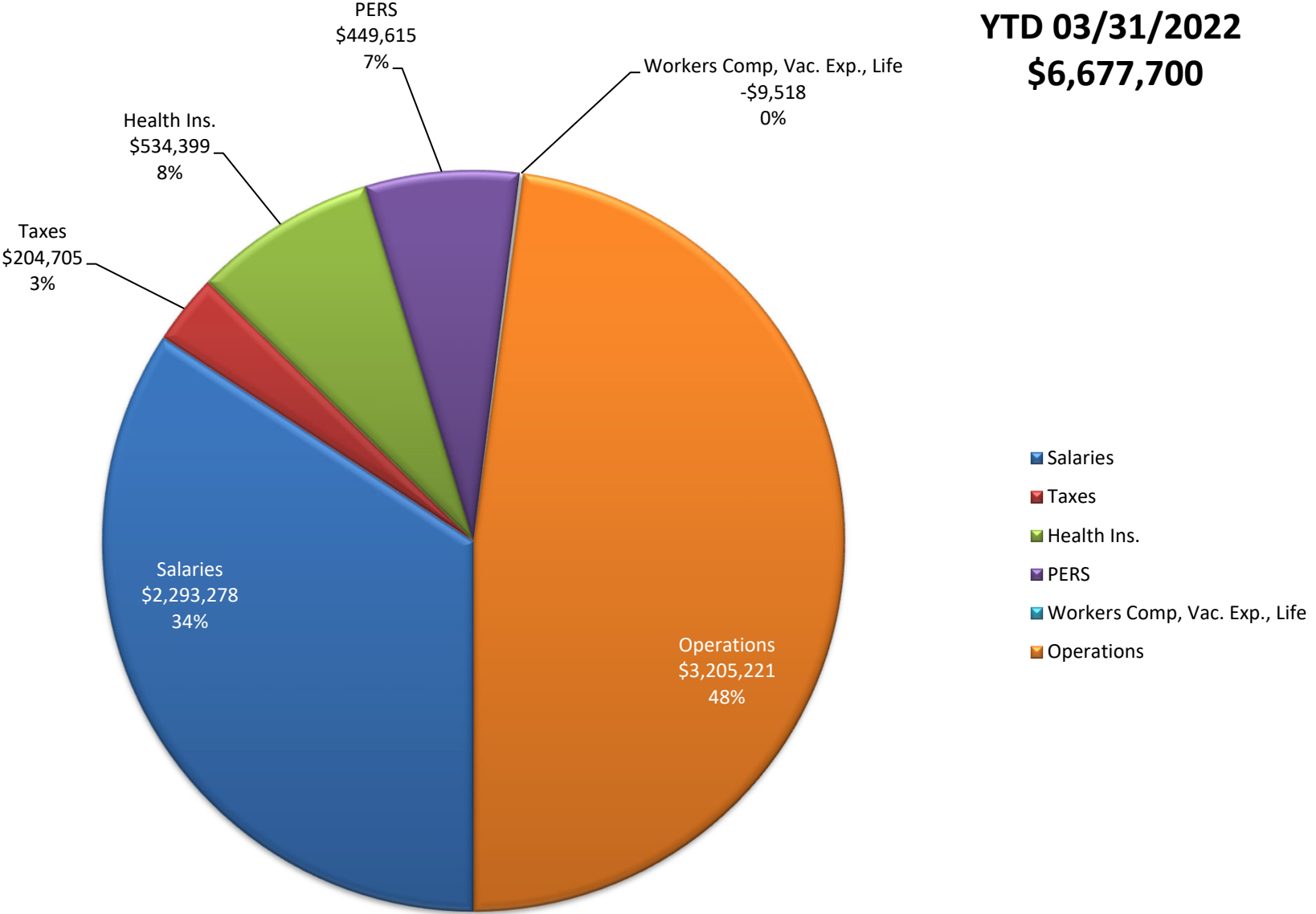
P & L BUDGET vs. ACTUAL



DEPARTMENTAL - BUDGET vs. ACTUAL



**Personnel to Operations Exp
YTD 03/31/2022
\$6,677,700**



**Palmdale Water District
2022 Directors Budget
For the Three Months Ending Thursday, March 31, 2022**

	YTD ACTUAL 2022	ORIGINAL BUDGET 2022	ADJUSTMENTS 2022	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-01-4000-000 Directors Pay	\$ -	\$ -	\$ -	\$ -	
Employee Benefits					
1-01-4005-000 Payroll Taxes	1,851	6,064		4,213	30.53%
1-01-4010-000 Health Insurance - Directors	10,744	51,250		40,506	20.96%
Subtotal (Benefits)	12,595	57,314	-	44,719	21.98%
 Total Personnel Expenses	 \$ 12,595	 \$ 57,314	 \$ -	 \$ 44,719	 21.98%
OPERATING EXPENSES:					
1-01-xxxx-006 Director Share - Dizmang, Gloria	\$ 5,246				
1-01-xxxx-008 Director Share - Mac Laren, Kathy	3,430				
1-01-xxxx-010 Director Share - Dino, Vincent	4,080				
1-01-xxxx-012 Director Share - Wilson, Don	3,350				
1-01-xxxx-013 Director Share - Merino, Amberrose	4,190				
Subtotal Operating Expenses	20,296	105,600	-	85,304	19.22%
 Total O & M Expenses	 \$ 32,891	 \$ 162,914	 \$ -	 \$ 130,023	 20.19%

Palmdale Water District
2022 Administration Services Budget
For the Three Months Ending Thursday, March 31, 2022

	YTD ACTUAL 2022	ORIGINAL BUDGET 2022	ADJUSTMENTS 2022	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-02-4000-000 Salaries	\$ 344,852	\$ 1,437,000		\$ 1,092,149	24.00%
1-02-4000-100 Overtime	631	6,284		5,653	10.05%
Subtotal (Salaries)	\$ 345,483	\$ 1,443,284	\$ -	\$ 1,097,801	23.94%
Employee Benefits					
1-02-4005-000 Payroll Taxes	\$ 30,336	\$ 102,000		71,664	29.74%
1-02-4010-000 Health Insurance	49,734	166,500		116,767	29.87%
1-02-4015-000 PERS	34,229	134,500		100,271	25.45%
Subtotal (Benefits)	\$ 114,298	\$ 403,000	\$ -	\$ 288,702	28.36%
Total Personnel Expenses	\$ 459,781	\$ 1,846,284	\$ -	\$ 1,386,503	24.90%
OPERATING EXPENSES:					
1-02-4050-000 Staff Travel	\$ 405	\$ 15,888	\$ -	\$ 15,482	2.55%
1-02-4050-100 General Manager Travel	102	5,330		5,228	1.91%
1-02-4060-000 Staff Conferences & Seminars	764	6,355		5,591	12.02%
1-02-4060-100 General Manager Conferences & Seminars	775	4,203		3,428	18.44%
1-02-4130-000 Bank Charges	45,913	205,000		159,087	22.40%
1-02-4150-000 Accounting Services	-	26,650		26,650	0.00%
1-02-4175-000 Permits	2,981	18,552		15,571	16.07%
1-02-4180-000 Postage	2,567	17,425		14,858	14.73%
1-02-4190-100 Public Relations - Publications	10,574	31,980		21,406	33.06%
1-02-4190-700 Public Affairs - Marketing/Outreach	1,279	41,000		39,721	3.12%
1-02-4190-705 Public Affairs - Drought Outreach	2,736	-		-	0.00%
1-02-4190-710 Public Affairs -Advertising	-	5,125		5,125	0.00%
1-02-4190-720 Public Affairs - Equipment	-	2,520		2,520	0.00%
1-02-4190-730 Public Affairs -Conference/Seminar/Travel	-	3,075		3,075	0.00%
1-02-4190-740 Public Affairs - Consultants	900	2,050		1,150	43.90%
1-02-4190-750 Public Affairs - Membership	-	1,230		1,230	0.00%
1-02-4200-000 Advertising	-	4,203		4,203	0.00%
1-02-4205-000 Office Supplies	3,387	26,138		22,751	12.96%
Subtotal Operating Expenses	\$ 72,383	\$ 416,722	\$ -	\$ 347,075	17.37%
Total Departmental Expenses	\$ 532,165	\$ 2,263,006	\$ -	\$ 1,733,578	23.52%

Palmdale Water District
2022 Administration District Wide Budget
For the Three Months Ending Thursday, March 31, 2022

	YTD ACTUAL 2022	ORIGINAL BUDGET 2022	ADJUSTMENTS 2022	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-02-5070-001 On-Call	\$ 23,581	\$ 85,000		\$ 61,419	27.74%
Subtotal (Salaries)	\$ 23,581	\$ 85,000	\$ -	\$ 61,419	27.74%
Employee Benefits					
1-02-5070-002 PERS-Unfunded Liability	\$ 222,535	\$ 938,763		716,228	23.71%
1-02-5070-003 Workers Compensation	-	280,000		280,000	0.00%
1-02-5070-004 Vacation Benefit Expense	(11,180)	86,934		98,114	-12.86%
1-02-5070-005 Life Insurance	1,662	7,332		5,670	22.67%
Subtotal (Benefits)	\$ 213,017	\$ 1,313,029	\$ -	\$ 1,100,012	16.22%
Total Personnel Expenses	\$ 236,598	\$ 1,398,029	\$ -	\$ 1,161,431	16.92%
OPERATING EXPENSES:					
1-02-5070-006 Other Operating	\$ 17,452	\$ 61,500		44,048	28.38%
1-02-5070-007 Consultants	68,467	281,875		213,408	24.29%
1-02-5070-008 Insurance	87,344	266,500		179,156	32.77%
1-02-5070-009 Groundwater Adjudication - Legal	3,924	42,025		38,101	9.34%
1-02-5070-010 Legal Services	30,790	134,275		103,485	22.93%
1-02-5070-011 Memberships/Subscriptions	4,378	169,125		164,747	2.59%
1-02-5070-014 Groundwater Adjudication - Assessment	13,848	67,600		53,752	20.49%
Subtotal Operating Expenses	\$ 226,202	\$ 1,022,900	\$ -	\$ 796,698	22.11%
Total Departmental Expenses	\$ 462,800	\$ 2,420,929	\$ -	\$ 1,958,128	19.12%

**Palmdale Water District
2022 Engineering Budget
For the Three Months Ending Thursday, March 31, 2022**

	YTD ACTUAL 2022	ORIGINAL BUDGET 2022	ADJUSTMENTS 2022	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-03-4000-000 Salaries	\$ 286,178	\$ 1,180,000	\$ -	\$ 893,822	24.25%
1-03-4000-100 Overtime	7,787	15,711		7,924	49.57%
Subtotal (Salaries)	<u>\$ 293,965</u>	<u>\$ 1,195,711</u>	<u>\$ -</u>	<u>\$ 901,746</u>	<u>24.58%</u>
Employee Benefits					
1-03-4005-000 Payroll Taxes	25,965	91,500		65,535	28.38%
1-03-4010-000 Health Insurance	63,768	208,500		144,732	30.58%
1-03-4015-000 PERS	27,571	112,000		84,429	24.62%
Subtotal (Benefits)	<u>\$ 117,303</u>	<u>\$ 412,000</u>	<u>\$ -</u>	<u>\$ 294,697</u>	<u>28.47%</u>
Total Personnel Expenses	<u><u>\$ 411,268</u></u>	<u><u>\$ 1,607,711</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,196,443</u></u>	<u><u>25.58%</u></u>
OPERATING EXPENSES:					
1-03-4050-000 Staff Travel	\$ 1,384	\$ 5,000		3,616	27.67%
1-03-4060-000 Staff Conferences & Seminars	900	8,000		7,100	11.25%
1-03-4060-001 Staff Training - Auto CAD Civil 3D	-	10,000		10,000	0.00%
1-03-4155-000 Contracted Services	2,362	3,000		638	78.73%
1-03-4165-000 Memberships/Subscriptions	853	5,000		4,147	17.06%
1-03-4250-000 General Materials & Supplies	336	4,500		4,164	7.46%
1-03-4250-100 Supplies - Plotter Paper/Toner	-	1,000		1,000	0.00%
1-03-8100-100 Computer Software - Maint. & Support	2,250	-		(2,250)	0.00%
Subtotal Operating Expenses	<u>\$ 8,084</u>	<u>\$ 36,500</u>	<u>\$ -</u>	<u>\$ 28,416</u>	<u>22.15%</u>
Total Departmental Expenses	<u><u>\$ 419,353</u></u>	<u><u>\$ 1,644,211</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,224,858</u></u>	<u><u>25.50%</u></u>

**Palmdale Water District
2021 Facilities Budget
For the Three Months Ending Thursday, March 31, 2022**

	YTD ACTUAL 2021	ORIGINAL BUDGET 2021	ADJUSTMENTS 2021	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-04-4000-000 Salaries	\$ 507,517	\$ 2,272,500		\$ 1,764,983	22.33%
1-04-4000-100 Overtime	30,762	150,826		120,064	20.40%
Subtotal (Salaries)	<u>\$ 538,278</u>	<u>\$ 2,423,326</u>	\$ -	<u>\$ 1,885,047</u>	<u>22.21%</u>
Employee Benefits					
1-04-4005-000 Payroll Taxes	49,408	191,250		141,842	25.83%
1-04-4010-000 Health Insurance	161,916	408,500		246,585	39.64%
1-04-4015-000 PERS	51,682	210,750		159,068	24.52%
Subtotal (Benefits)	<u>\$ 263,005</u>	<u>\$ 810,500</u>	\$ -	<u>\$ 547,495</u>	<u>32.45%</u>
Total Personnel Expenses	<u><u>\$ 801,283</u></u>	<u><u>\$ 3,233,826</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,432,542</u></u>	<u><u>24.78%</u></u>
OPERATING EXPENSES:					
1-04-4050-000 Staff Travel	\$ -	\$ 6,355		\$ 6,355	0.00%
1-04-4060-000 Staff Conferences & Seminars	-	15,888		15,888	0.00%
1-04-4155-000 Contracted Services	136,208	245,078		108,869	55.58%
1-04-4175-000 Permits-Dams	33,755	43,050		9,295	78.41%
1-04-4215-100 Natural Gas - Wells & Boosters	89,585	235,806		146,221	37.99%
1-04-4215-200 Natural Gas - Buildings	6,032	9,940		3,908	60.69%
1-04-4220-100 Electricity - Wells & Boosters	411,177	901,304		490,127	45.62%
1-04-4220-200 Electricity - Buildings	18,228	99,399		81,171	18.34%
1-04-4225-000 Maint. & Repair - Vehicles	2,732	35,768		33,037	7.64%
1-04-4230-100 Maint. & Rep. Office Building	838	27,878		27,041	3.00%
1-04-4230-200 Maint. & Rep. Two Way Radios	120	5,260		5,140	2.28%
1-04-4235-110 Maint. & Rep. Equipment	2,269	13,360		11,091	16.99%
1-04-4235-400 Maint. & Rep. Operations - Wells	11,388	89,041		77,653	12.79%
1-04-4235-405 Maint. & Rep. Operations - Boosters	15,717	55,637		39,920	28.25%
1-04-4235-410 Maint. & Rep. Operations - Shop Bldgs	338	27,352		27,014	1.24%
1-04-4235-415 Maint. & Rep. Operations - Facilities	133	54,704		54,571	0.24%
1-04-4235-420 Maint. & Rep. Operations - Water Lines	72,096	331,380		259,284	21.76%
1-04-4235-425 Maint. & Rep. Operations - Littlerock Dam	14,400	16,306		1,906	88.31%
1-04-4235-435 Maint. & Rep. Operations - Palmdale Canal	6,028	7,364		1,336	81.85%
1-04-4235-440 Maint. & Rep. Operations - Large Meters	745	16,306		15,561	4.57%
1-04-4235-450 Maint. & Rep. Operations - Hypo Generators	1,063	8,311		7,248	12.79%
1-04-4235-455 Maint. & Rep. Operations - Heavy Equipment	10,522	46,288		35,765	22.73%
1-04-4235-460 Maint. & Rep. Operations - Storage Reservoirs	132	5,470		5,339	2.41%
1-04-4235-461 Maint. & Rep. Operations - Air Vac	2,061	5,470		3,410	37.67%
1-04-4235-470 Maint. & Rep. Operations - Meters Exchanges	4,908	163,060		158,152	3.01%
1-04-4300-100 Testing - Regulatory Compliance	-	21,012		21,012	0.00%
1-04-4300-200 Testing - Large Meters	7,410	13,325		5,915	55.61%
1-04-4300-300 Testing - Edison Testing	-	12,300		12,300	0.00%
1-04-6000-000 Waste Disposal	3,462	21,972		18,511	15.75%
1-04-6100-100 Fuel and Lube - Vehicle	55,767	147,268		91,501	37.87%
1-04-6100-200 Fuel and Lube - Machinery	10,250	26,965		16,714	38.01%
1-04-6200-000 Uniforms	4,726	28,218		23,492	16.75%
1-04-6300-100 Supplies - General	15,920	65,507		49,587	24.30%
1-04-6300-300 Supplies - Electrical	-	3,023		3,023	0.00%
1-04-6300-800 Supplies - Construction Materials	3,243	35,273		32,030	9.19%
1-04-6400-000 Tools	5,706	45,452		39,746	12.55%
1-04-7000-100 Leases -Equipment	3,669	15,117		11,448	24.27%
1-04-7000-100 Leases -Vehicles	37,239	143,108		105,868	26.02%
Subtotal Operating Expenses	<u>\$ 987,867</u>	<u>\$ 3,044,316</u>	<u>\$ -</u>	<u>\$ 2,056,450</u>	<u>32.45%</u>
Total Departmental Expenses	<u><u>\$ 1,789,150</u></u>	<u><u>\$ 6,278,142</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 4,488,992</u></u>	<u><u>28.50%</u></u>

Palmdale Water District
2022 Operation Budget
For the Three Months Ending Thursday, March 31, 2022

	YTD ACTUAL 2022	ORIGINAL BUDGET 2022	ADJUSTMENTS 2022	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-05-4000-000 Salaries	\$ 288,157	\$ 1,197,000		\$ 908,843	24.07%
1-05-4000-100 Overtime	33,464	103,693		70,228	32.27%
Subtotal (Salaries)	<u>\$ 321,621</u>	<u>\$ 1,300,693</u>	\$ -	<u>\$ 979,071</u>	<u>24.73%</u>
Employee Benefits					
1-05-4005-000 Payroll Taxes	29,371	95,500		66,129	30.76%
1-05-4010-000 Health Insurance	61,850	160,500		98,650	38.54%
1-05-4015-000 PERS	30,876	122,500		91,624	25.20%
Subtotal (Benefits)	<u>\$ 122,097</u>	<u>\$ 378,500</u>	\$ -	<u>\$ 256,403</u>	<u>32.26%</u>
Total Personnel Expenses	<u><u>\$ 443,718</u></u>	<u><u>\$ 1,679,193</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,235,474</u></u>	<u><u>26.42%</u></u>
OPERATING EXPENSES:					
1-05-4050-000 Staff Travel	\$ -	\$ 3,177		\$ 3,177	0.00%
1-05-4060-000 Staff Conferences & Seminars	-	3,177		3,177	0.00%
1-05-4120-100 Training - Lab Equipment	-	5,330		5,330	0.00%
1-05-4155-000 Contracted Services	7,399	105,440		98,041	7.02%
1-05-4175-000 Permits	4,871	83,333		78,462	5.84%
1-05-4215-200 Natural Gas - WTP	1,486	3,348		1,862	44.38%
1-05-4220-200 Electricity - WTP	50,606	224,955		174,348	22.50%
1-05-4230-110 Maint. & Rep. - Office Equipment	1,329	5,576		4,246	23.84%
1-05-4235-110 Maint. & Rep. Operations - Equipment	3,043	22,092		19,049	13.77%
1-05-4235-410 Maint. & Rep. Operations - Shop Bldgs	1,167	6,628		5,461	17.60%
1-05-4235-415 Maint. & Rep. Operations - Facilities	37,158	77,848		40,690	47.73%
1-05-4235-500 Maint. & Rep. Operations - Wind Turbine	-	10,520		10,520	0.00%
1-05-4236-000 Palmdale Lake Management	57,807	136,162		78,355	42.45%
1-05-6000-000 Waste Disposal	672	21,972		21,300	3.06%
1-05-6200-000 Uniforms	3,526	16,125		12,598	21.87%
1-05-6300-100 Supplies - Misc.	4,222	15,319		11,096	27.56%
1-05-6300-600 Supplies - Lab	26,006	75,334		49,328	34.52%
1-05-6300-700 Outside Lab Work	25,213	115,000		89,787	21.92%
1-05-6400-000 Tools	319	6,148		5,829	5.19%
1-05-6500-000 Chemicals	55,042	958,946		903,904	5.74%
1-05-7000-100 Leases -Equipment	-	3,023		3,023	0.00%
Subtotal Operating Expenses	<u>\$ 279,866</u>	<u>\$ 1,899,451</u>	<u>\$ -</u>	<u>\$ 1,619,586</u>	<u>14.73%</u>
Total Departmental Expenses	<u><u>\$ 723,584</u></u>	<u><u>\$ 3,578,644</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,855,060</u></u>	<u><u>20.22%</u></u>

Palmdale Water District
2022 Finance Budget
For the Three Months Ending Thursday, March 31, 2022

	YTD ACTUAL 2022	ORIGINAL BUDGET 2022	ADJUSTMENTS 2022	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-06-4000-000 Salaries	\$ 266,777	\$ 980,500		\$ 713,723	27.21%
1-06-4000-100 Overtime	1,108	2,095		987	52.88%
Subtotal (Salaries)	<u>\$ 267,885</u>	<u>\$ 982,595</u>	<u>\$ -</u>	<u>\$ 714,710</u>	<u>27.26%</u>
Employee Benefits					
1-06-4005-000 Payroll Taxes	21,929	76,500		54,571	28.67%
1-06-4010-000 Health Insurance	63,833	160,500		96,667	39.77%
1-06-4015-000 PERS	27,708	104,000		76,292	26.64%
Subtotal (Benefits)	<u>\$ 113,470</u>	<u>\$ 341,000</u>	<u>\$ -</u>	<u>\$ 227,530</u>	<u>33.28%</u>
Total Personnel Expenses	<u><u>\$ 381,355</u></u>	<u><u>\$ 1,323,595</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 942,239</u></u>	<u><u>28.81%</u></u>
OPERATING EXPENSES:					
1-06-4050-000 Staff Travel	\$ -	\$ 2,050		\$ 2,050	0.00%
1-06-4060-000 Staff Conferences & Seminars	-	1,538		1,538	0.00%
1-06-4155-000 Contracted Services	(3,000)	12,915		15,915	-23.23%
1-06-4155-100 Contracted Services - Infosend	69,564	290,075		220,511	23.98%
1-06-4165-000 Memberships/Subscriptions	-	513		513	0.00%
1-06-4230-110 Maintenance & Repair - Office Equipment	-	526		526	0.00%
1-06-4250-000 General Material & Supplies	267	2,016		1,749	13.24%
1-06-4260-000 Business Forms	534	1,538		1,004	34.72%
1-06-4270-100 Telecommunication - Office	20,018	32,800		12,782	61.03%
1-06-4270-200 Telecommunication - Cellular Stipend	7,290	26,343		19,053	27.67%
1-06-7000-100 Leases - Equipment	1,296	3,023		1,727	42.87%
Subtotal Operating Expenses	<u>\$ 95,969</u>	<u>\$ 373,335</u>	<u>\$ -</u>	<u>\$ 277,366</u>	<u>25.71%</u>
Total Departmental Expenses	<u><u>\$ 477,324</u></u>	<u><u>\$ 1,696,930</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,219,606</u></u>	<u><u>28.13%</u></u>

Palmdale Water District
2022 Water Use Efficiency Budget
For the Three Months Ending Thursday, March 31, 2022

	YTD ACTUAL 2022	ORIGINAL BUDGET 2022	ADJUSTMENTS 2022	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-07-4000-000 Salaries	\$ 44,529	\$ 172,000		\$ 127,471	25.89%
1-07-4000-100 Overtime	-	5,237		5,237	0.00%
Subtotal (Salaries)	\$ 44,529	\$ 177,237		\$ 132,708	25.12%
Employee Benefits					
1-07-4005-000 Payroll Taxes	4,075	14,250		10,175	28.60%
1-07-4010-000 Health Insurance	10,286	41,000		30,714	25.09%
1-07-4015-000 PERS	4,982	19,500		14,518	25.55%
Subtotal (Benefits)	\$ 19,344	\$ 74,750	\$ -	\$ 55,407	25.88%
Total Personnel Expenses	\$ 63,872	\$ 251,987	\$ -	\$ 182,878	25.35%
OPERATING EXPENSES:					
1-07-4050-000 Staff Travel	\$ -	\$ 2,665		\$ 2,665	0.00%
1-07-4060-000 Staff Conferences & Seminar	-	3,177		3,177	0.00%
1-07-4190-300 Public Relations - Landscape Workshop/Training	-	5,330		5,330	0.00%
1-07-4190-400 Public Relations - Contests	-	3,177		3,177	0.00%
1-07-4190-500 Public Relations - Education Programs	-	128,125		128,125	0.00%
1-07-4190-900 Public Relations - Other	120	5,330		5,210	2.25%
1-07-6300-100 Supplies - Misc.	1,897	7,055		5,158	26.88%
Subtotal Operating Expenses	\$ 2,017	\$ 154,860	\$ -	\$ 152,843	1.30%
Total Departmental Expenses	\$ 65,889	\$ 406,847	\$ -	\$ 335,721	16.20%

Palmdale Water District
2022 Human Resources Budget
For the Three Months Ending Thursday, March 31, 2022

	YTD ACTUAL 2022	ORIGINAL BUDGET 2022	ADJUSTMENTS 2022	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-08-4000-000 Salaries	\$ 59,229	\$ 260,000		\$ 200,771	22.78%
1-08-4000-100 Salaries - Overtime	-	1,047		1,047	0.00%
Subtotal (Salaries)	\$ 59,229	\$ 261,047	\$ -	\$ 200,771	22.69%
Employee Benefits					
1-08-4005-000 Payroll Taxes	5,757	20,500		14,743	28.08%
1-08-4010-000 Health Insurance	3,058	27,500		24,442	11.12%
1-08-4015-000 PERS	6,149	23,500		17,351	26.17%
Subtotal (Benefits)	\$ 14,964	\$ 71,500	\$ -	\$ 56,536	20.93%
Total Personnel Expenses	\$ 74,193	\$ 332,547	\$ -	\$ 257,307	22.31%
OPERATING EXPENSES:					
1-08-4050-000 Staff Travel	\$ 315	\$ 1,538		\$ 1,223	20.46%
1-08-4060-000 Staff Conferences & Seminars	460	1,538		1,078	29.91%
1-08-4070-000 Employee Expense	5,855	85,000		79,145	6.89%
1-08-4095-000 Employee Recruitment	848	3,178		2,330	26.68%
1-08-4100-000 Employee Retention	-	5,330		5,330	0.00%
1-08-4120-100 Training-Safety	1,880	36,900		35,020	5.09%
1-08-4120-200 Training-Speciality	-	15,888		15,888	0.00%
1-08-4121-000 Safety Program	-	1,025		1,025	0.00%
1-08-4165-000 Membership/Subscriptions	306	1,640		1,334	18.66%
1-08-4165-100 HR/Safety Publications	-	1,025		1,025	0.00%
1-08-6300-500 Supplies - Safety	11,111	50,000		38,889	22.22%
Subtotal Operating Expenses	\$ 20,774	\$ 203,062	\$ -	\$ 182,288	10.23%
Total Departmental Expenses	\$ 94,967	\$ 535,609	\$ -	\$ 440,642	17.73%

Palmdale Water District
2022 Information Technology Budget
For the Three Months Ending Thursday, March 31, 2022

	YTD ACTUAL 2022	ORIGINAL BUDGET 2022	ADJUSTMENTS 2022	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-09-4000-000 Salaries	\$ 148,380	\$ 617,500	\$ -	\$ 469,120	24.03%
1-09-4000-100 Overtime	1,851	21,995		20,145	8.41%
Subtotal (Salaries)	<u>\$ 150,231</u>	<u>\$ 639,495</u>	<u>\$ -</u>	<u>\$ 489,264</u>	<u>23.49%</u>
Employee Benefits					
1-09-4005-000 Payroll Taxes	13,387	48,750		35,363	27.46%
1-09-4010-000 Health Insurance	39,513	80,000		40,487	49.39%
1-09-4015-000 PERS	16,930	65,750		48,820	25.75%
Subtotal (Benefits)	<u>\$ 69,830</u>	<u>\$ 194,500</u>	<u>\$ -</u>	<u>\$ 124,671</u>	<u>35.90%</u>
Total Personnel Expenses	<u><u>\$ 220,061</u></u>	<u><u>\$ 833,995</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 613,935</u></u>	<u><u>26.39%</u></u>
OPERATING EXPENSES:					
1-09-4050-000 Staff Travel	\$ -	\$ 3,178		\$ 3,178	0.00%
1-09-4060-000 Staff Conferences & Seminars	-	10,660		10,660	0.00%
1-09-4155-000 Contracted/Cloud Services	117,044	307,805		190,761	38.03%
1-09-4165-000 Memberships/Subscriptions	399	2,665		2,266	14.97%
1-09-4235-445 Maibt & Repair - Telemetry	34	5,433		5,398	0.63%
1-09-4270-000 Telecommunications	33,109	122,078		88,969	27.12%
1-09-6300-400 Supplies - Telemetry	25	-		(25)	0.00%
1-09-6450-110 Equipment - GF Signet Flow Meters	-	7,659		7,659	0.00%
1-09-7000-100 Leases - Equipment	13,450	56,437		42,987	23.83%
1-09-8000-100 Computer Equipment - Computers	5,019	45,351		40,332	11.07%
1-09-8000-200 Computer Equipment - Laptops	9,541	45,351		35,810	21.04%
1-09-8000-300 Computer Equipment - Monitors	-	12,094		12,094	0.00%
1-09-8000-500 Computer Equipment - Printer Supplies	-	2,520		2,520	0.00%
1-09-8000-550 Computer Equipment - Telephony	-	3,023		3,023	0.00%
1-09-8000-600 Computer Equipment - Other	2,195	30,234		28,039	7.26%
1-09-8000-650 Computer Equipment - Warranty & Support	4,350	15,117		10,767	28.78%
1-09-8100-100 Computer Software - Maint. and Support	89,264	260,847		171,583	34.22%
1-09-8100-150 Computer Software - Dynamics GP Support	41,565	41,000		(565)	101.38%
1-09-8100-200 Computer Software - Software and Upgrades	225	20,500		20,274	1.10%
Subtotal Operating Expenses	<u>\$ 316,220</u>	<u>\$ 991,951</u>	<u>\$ -</u>	<u>\$ 675,731</u>	<u>31.88%</u>
Total Departmental Expenses	<u><u>\$ 536,281</u></u>	<u><u>\$ 1,825,946</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,289,666</u></u>	<u><u>29.37%</u></u>

Palmdale Water District
2022 Customer Care Budget
For the Three Months Ending Thursday, March 31, 2022

	YTD ACTUAL 2022	ORIGINAL BUDGET 2022	ADJUSTMENTS 2022	ADJUSTED BUDGET REMAINING	PERCENT USED
Personnel Budget:					
1-10-4000-000 Salaries	\$ 248,085	\$ 1,019,000		\$ 770,915	24.35%
1-10-4000-100 Overtime	391	7,856		7,465	4.97%
Subtotal (Salaries)	<u>\$ 248,476</u>	<u>\$ 1,026,856</u>	\$ -	<u>\$ 778,380</u>	<u>24.20%</u>
Employee Benefits					
1-10-4005-000 Payroll Taxes	22,625	79,500		56,875	28.46%
1-10-4010-000 Health Insurance	80,442	205,000		124,558	39.24%
1-10-4015-000 PERS	26,954	105,000		78,046	25.67%
Subtotal (Benefits)	<u>\$ 130,022</u>	<u>\$ 389,500</u>	\$ -	<u>\$ 259,478</u>	<u>33.38%</u>
Total Personnel Expenses	<u><u>\$ 378,497</u></u>	<u><u>\$ 1,416,356</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,037,858</u></u>	<u><u>26.72%</u></u>
OPERATING EXPENSES:					
1-10-4050-000 Staff Travel	\$ -	\$ 2,050		\$ 2,050	0.00%
1-10-4060-000 Staff Conferences & Seminars	-	3,177		3,177	0.00%
1-10-4155-000 Contracted Services	3,579	26,728		23,149	13.39%
1-10-4230-110 Maintenance & Repair-Office Equipment	-	202		202	0.00%
1-10-4250-000 General Material & Supplies	-	5,039		5,039	0.00%
1-10-4260-000 Business Forms	-	1,025		1,025	0.00%
Subtotal Operating Expenses	<u>\$ 3,579</u>	<u>\$ 38,221</u>	\$ -	<u>\$ 34,642</u>	<u>9.36%</u>
Total Departmental Expenses	<u><u>\$ 382,076</u></u>	<u><u>\$ 1,454,576</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,072,500</u></u>	<u><u>26.27%</u></u>

New and Replacement Capital Projects

Budget Year	Project	Project Title	Project Type	Contractor	Approved Contract Amount	Board / Manager Approval	Payments Approved to Date	Contract Balance	Through Dec. 2021	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2022 Total	2023 Carryover	
2017	12-400	PRGRRP - Construction of Monitoring Wells / Test Basin	Water Supply	Environmental Const.	427,490	04/26/2017	330,359	97,131	330,359														-	
2017	12-400	PRGRRP - Construction of Monitoring Wells / Test Basin - Auxiliary Items	Water Supply	Various Vendors			35,742	-	35,742														-	
2021	12-606	Spec 1206 - WM Repl in Division and Avenue Q	Replacement Cap.				22,195	-	5,720		16,475												16,475	
	12-606	Spec 1206 - WM Repl in Division and Avenue Q (Bond Fund)	Replacement Cap.	Toro Enterprises, Inc	2,243,362		712,449	1,530,913	-		463,799	248,650											712,449	
2018	18-410	PRV Replacement - 40th St E (Bypass)	General Project				9,852	-	9,852														-	
2018	18-606	45th ST Tank Site - Altitude Valve Replacement	Replacement Cap.				372	-	372														-	
2018	18-614	LRD - Interior Access Ladder	Replacement Cap.				14,335	-	4,200		10,135												10,135	
2020	20-605	Sierra Hwy Tie-in @ Harold St and Abandonment Plan	Replacement Cap.				6,303	-	4,742	440	1,121												1,561	
	20-605	Sierra Hwy Tie-in @ Harold St and Abandonment Plan (Bond Fund)	Replacement Cap.	Christensen Bros	669,886		663,642	6,244	571,980		32,218	59,444											91,662	
2020	20-606	2800 Zone Velocity Deficiency	General Project				720	-	720														-	
2020	20-607	Move PRV Station @ 45th St E	Replacement Cap.				-	-	-														-	
2020	20-608	WM Repl in 17th St E from Ave P4 to Ave P8	Replacement Cap.				-	-	-														-	
2020	20-609	WM Repl in Ave Q6,12th to 16th	Replacement Cap.				4,730	-	4,730														-	
2020	20-610	2950 Zone Booster Station @ 3M Clearwell Site	Replacement Cap.				95,827	-	94,462		1,365												1,365	
2020	20-611	2020 Meter Exchange Program	General Project				49,131	-	49,131														-	
2020	20-615	2020 Soft Start Repl Program	General Project				20,040	-	20,040														-	
2020	20-619	25th ST Booster #3 Rehab	General Project				13,259	-	13,259														-	
2020	20-622	Well 36 Design & Const.	General Project				33,512	-	31,607	825	405	675											1,905	
	20-622	Well 36 Design & Const. (Bond Fund)	General Project	Hazen and Sawyer	612,656		227,382	385,274	201,145		22,863	3,375											26,238	
2020	20-623	AMI Meter System	General Project				15,000	-	15,000														-	
2020	20-625	WM Repl - 5th ST & Q1 thru Q5	Replacement Cap.				2,000	-	2,000														-	
2020	20-703	Water Conservation Garden Construct @ MOB	General Project				1,640	-	1,640														-	
2021	21-600	2021 Soft Start Replacement Program	Replacement Cap.				13,231	-	13,231														-	
2021	21-601	2021 Booster Building Rehab	Replacement Cap.				15,900	-	15,900														-	
2021	21-602	Repl Brine Storage Tanks - Wells	Replacement Cap.				50,331	-	50,331														-	
2021	21-607	Design 16" WM Ave P Well #8A	Replacement Cap.				1,860	-	1,860														-	
2021	21-608	Sodium Hypo Gen System - Two Wells	Replacement Cap.	Ryan Process, Inc. (DeNora)	116,755		-	-	-		116,755	5,172											-	
2021	21-609	Design WM from 16"to24" Ave S	Replacement Cap.				2,000	-	2,000														-	
2021	21-610	WM Repl E Ave Q10 & 12th St.	Replacement Cap.				2,000	-	2,000														-	
2021	21-613	Palmdale Ditch Conversion	General Project				73,022	-	73,022														-	
2021	21-615	IPS Pump-Check Valve WTP	Replacement Cap.				28,467	-	28,467														-	
2021	21-616	Booster #1 45th St. - Rotating Assembly	Replacement Cap.				14,976	-	-		14,976												14,976	
2021	21-617	WTP - NaOCL Repl System	Replacement Cap.				-	-	-														-	
2021	21-618	Repair Well #14	General Project				157,026	-	-		157,026												157,026	
2021	21-703	Main Office - Stucco Repair	General Project				12,348	-	10,145	1,790	413												2,203	
2022	22-700	2022 Large Meter/Vault Repl Program	General Project	Internal - Crew			19,478	-	-		18,307	1,171											19,478	
2022	22-612	Service Line Replacement @ 20th and Avenue R (Qty. 4)	General Project	Internal - Crew			12,260	-	-			12,260											12,260	
							-	-	-														-	
			Sub-Totals:		4,070,149		2,661,389	2,019,562	1,593,658	3,055	855,856	330,747	-	-	-	-	-	-	-	-	-	-	1,067,731	-

Water Revenue Bond - Series 2018A

Updated: April 20, 2022

Project	Project #	Description	Bond Allocation	Contractual Commitment	Payout to Date	Over/(Under)	Uncommitted Bond \$
LGCS-ASI	04-501	Littlerock Dam - Grade Control Structure (Construction)	\$ 8,160,257	\$ 10,619,601	\$ 10,697,276	\$ (77,675)	\$ (2,537,019)
		Original Contract Amt: \$9,500,808, C.O.1: \$1,118,792.54					
LGCS-ASP	04-501	Littlerock Dam - Grade Control Structure (Monitoring)		1,238,287	1,067,335	170,952	(1,067,335)
WM-STAN	12-606	Spec 1206 - WM Repl Division/Q		2,243,362	712,449	1,530,914	(712,449)
		Original Contract Amt: \$2,093,892, C.O.1: \$149,470.02	Bond Shortfall	\$ 114,229			
WTP		Water Treatment Plant Improvements	2,375,000		-	-	
6MG		6 M.G. Reservoir Renovations	1,050,000		-	-	
WMR		Various W.M. Replacements	1,789,612		-	-	
PWD		Design, Engineering and Other Preconstruction Costs	173,000		-	-	
WRB		Bond Issuance Costs	226,303		226,303	-	
ISS		Issuance Funds			(12,092)		
Interest Earned through August 31, 2021						(333,783)	
Totals:			\$ 13,774,172	\$ 14,215,479	\$ 12,357,487	\$ 1,624,190	\$ (4,316,802)
2018A Water Revenue Bonds - Unallocated Funds:				\$ (441,307)			
2018A Water Revenue Bonds - Remaining Funds to payout:					\$ 1,416,684		

Requisition No.	Payee	Date Approved	Invoice No.	Project	Payment Amount
	Interest - March 2022		N/A	INT	44.81
43	Toro Enterprises, Inc	Mar 24, 2022	App No. 2	WM-STAN	248,649.98
	Interest - February 2022		N/A	INT	54.25
42	Toro Enterprises, Inc	Feb 15, 2022	App No. 1	WM-STAN	463,798.55
	Interest - January 2022		N/A	INT	54.49
41	Aspen Environmental Group	Jan 12, 2022	1116.007-41	LGCS-ASP	1,550.00
	Interest - December 2021		N/A	INT	52.76
40	Aspen Environmental Group	Dec 23, 2021	1116.007-40	LGCS-ASP	6,403.75
	Interest - November 2021		N/A	INT	54.81
	Interest - October 2021		N/A	INT	53.10
39	Aspen Environmental Group	Oct 20, 2021	1116.007-39	LGCS-ASP	9,707.50
39	Aspen Environmental Group	Oct 20, 2021	1116.007-38	LGCS-ASP	5,738.75
	Interest - September 2021		N/A	INT	54.96
	Interest - August 2021		N/A	INT	55.00
38	Aspen Environmental Group	Aug 19, 2021	1116.007-37	LGCS-ASP	4,120.00
37	Aspen Environmental Group	Aug 5, 2021	1116.007-36	LGCS-ASP	5,538.65
	Interest - July 2021		N/A	INT	48.87
36	Aspen Environmental Group	Jul 6, 2021	1116.007-32	LGCS-ASP	24,575.68
36	Aspen Environmental Group	Jul 6, 2021	1116.007-29	LGCS-ASP	6,168.50
35	Aspen Environmental Group	Jul 1, 2021	1116.007-35	LGCS-ASP	5,252.50
	Interest - June 2021		N/A	INT	56.29
	Interest - May 2021		N/A	INT	54.55
34	Aspen Environmental Group	May 13, 2021	1116.007-34	LGCS-ASP	3,557.50
33	Aspen Environmental Group	May 5, 2021	1116.007-33	LGCS-ASP	7,892.94
	Interest - April 2021		N/A	INT	56.38
	Interest - March 2021		N/A	INT	51.10
32	Aspen Environmental Group	Mar 1, 2021	1116.007-31	LGCS-ASP	8,042.16
	Interest - February 2021		N/A	INT	57.28
31	Aspen Environmental Group	Feb 9, 2021	1116.007-28	LGCS-ASP	9,502.23
31	Aspen Environmental Group	Feb 9, 2021	1116.007-27	LGCS-ASP	5,857.58
	Interest - January 2021		N/A	INT	32.97
30	Aspen Environmental Group	Jan 20, 2021	1116.007-30	LGCS-ASP	22,482.97
	Interest - December 2020		N/A	INT	30.56
	Interest - November 2020		N/A	INT	42.73
	Interest - October 2020		N/A	INT	62.73
	Interest - September 2020		N/A	INT	103.31
29	Aspen Environmental Group	Sep 23, 2020	1116.007-26	LGCS-ASP	11,126.30
29	Aspen Environmental Group	Sep 23, 2020	1116.007-25	LGCS-ASP	4,927.94
	Interest - August 2020		N/A	INT	162.31
	Interest - July 2020		N/A	INT	183.75
28	Aspen Environmental Group	Jun 4, 2020	1116.007-24	LGCS-ASP	4,424.63
28	Aspen Environmental Group	Jun 4, 2020	1116.007-23	LGCS-ASP	4,374.38

(Cont.)

Requisition No.	Payee	Date Approved	Invoice No.	Project	Payment Amount
	Interest - June 2020		N/A	INT	224.85
27	Aspen Environmental Group	Jun 4, 2020	1116.007-22	LGCS-ASP	4,265.00
27	Aspen Environmental Group	Jun 4, 2020	1116.007-21	LGCS-ASP	19,843.67
27	Aspen Environmental Group	Jun 4, 2020	1116.007-20	LGCS-ASP	48,831.81
	Interest - May 2020		N/A	INT	420.51
	Interest - April 2020		N/A	INT	1,547.82
	Interest - March 2020		N/A	INT	3,464.69
26	Aspen Environmental Group	Mar 17, 2020	1116.007-19	LGCS-ASP	34,967.79
	Interest - February 2020		N/A	INT	5,385.32
25	ASI Construction LLC	Feb 27, 2020	13	LGCS-ASI	534,863.18
25	Aspen Environmental Group	Feb 27, 2020	1116.008-05	LGCS-ASP	8,792.00
25	Aspen Environmental Group	Feb 27, 2020	1116.007-18	LGCS-ASP	53,544.18
	Interest - January 2020		N/A	INT	7,605.29
24	ASI Construction LLC	Jan 27, 2020	12	LGCS-ASI	1,400,616.68
	Interest - December 2019		N/A	INT	9,036.00
23	ASI Construction LLC	Dec 17, 2019	11	LGCS-ASI	1,261,127.87
22	ASI Construction LLC	Dec 9, 2019	10	LGCS-ASI	1,211,532.61
22	ASI Construction LLC	Dec 9, 2019	09	LGCS-ASI	248,804.00
	Interest - November 2019		N/A	INT	11,914.30
21	Aspen Environmental Group	Oct 31, 2019	1116.008-03	LGCS-ASP	56,104.56
21	Aspen Environmental Group	Oct 31, 2019	1116.007-15	LGCS-ASP	102,968.21
	Interest - October 2019		N/A	INT	14,239.81
20	ASI Construction LLC	Oct 15, 2019	08	LGCS-ASI	1,361,654.50
	Interest - September 2019		N/A	INT	16,527.97
	Interest - August 2019		N/A	INT	18,580.51
19	ASI Construction LLC	Aug 28, 2019	Chng Order 4	LGCS-ASI	1,118,792.54
18	Aspen Environmental Group	Aug 27, 2019	1116.007-13	LGCS-ASP	58,421.77
	Interest - July 2019		N/A	INT	18,017.03
17	Aspen Environmental Group	Jul 30, 2019	1116.007-12	LGCS-ASP	22,237.47
16	Aspen Environmental Group	Jul 1, 2019	1116.007-11	LGCS-ASP	11,059.71
	Interest - June 2019		N/A	INT	18,852.79
	Interest - May 2019		N/A	INT	18,485.68
15	Aspen Environmental Group	May 15, 2019	1116.007-10	LGCS-ASP	6,958.75
	Interest - Apr 2019		N/A	INT	19,042.25
14	Aspen Environmental Group	Apr 22, 2019	1116.007-09	LGCS-ASP	6,938.12
13	Aspen Environmental Group	Apr 1, 2019	1116.008-01	LGCS-ASP	7,731.53
13	Aspen Environmental Group	Apr 1, 2019	1116.007-08	LGCS-ASP	34,790.67
	Interest - Mar 2019		N/A	INT	17,656.62
12	Aspen Environmental Group	Feb 28, 2019	1116.007-07	LGCS-ASP	78,799.25
	Interest - Feb 2019		N/A	INT	20,485.96
11	ASI Construction LLC	Feb 14, 2019	06	LGCS-ASI	338,899.30
	Interest - Jan 2019		N/A	INT	22,085.33
10	Aspen Environmental Group	Jan 29, 2019	1116.007-06	LGCS-ASP	56,529.35
9	ASI Construction LLC	Jan 7, 2019	05	LGCS-ASI	1,494,216.00
8	Aspen Environmental Group	Jan 3, 2019	1116.007-05	LGCS-ASP	67,719.03
	Interest - Dec 2018		N/A	INT	21,673.24
7	ASI Construction LLC	Dec 10, 2018	04	LGCS-ASI	665,631.99
7	Aspen Environmental Group	Dec 10, 2018	1116.007-04	LGCS-ASP	99,711.66
	Interest - Nov 2018		N/A	INT	22,998.40
6	ASI Construction LLC	Nov 7, 2018	03	LGCS-ASI	844,455.00
	Interest - Oct 2018		N/A	INT	20,838.36
5	Aspen Environmental Group	Oct 30, 2018	1116.007-03	LGCS-ASP	56,698.38
4	Aspen Environmental Group	Oct 8, 2018	1116.007-02	LGCS-ASP	51,072.42
3	ASI Construction LLC	Oct 2, 2018	02	LGCS-ASI	156,655.00
	Interest - Sep 2018		N/A	INT	21,047.68
2	ASI Construction LLC	Sep 18, 2018	01	LGCS-ASI	60,027.00
1	Aspen Environmental Group	Sep 12, 2018	1116.007-01	LGCS-ASP	28,105.88
	Interest - Aug 2018		N/A	INT	20,900.39
	Interest - Jul 2018		N/A	INT	1,384.72
	Issuance Costs	Jun 27, 2018	N/A	WRB	\$ 226,302.82

**PALMDALE WATER DISTRICT
BOARD MEMORANDUM**

DATE: May 3, 2022 **May 9, 2022**
TO: BOARD OF DIRECTORS **Board Meeting**
FROM: Dennis J. Hoffmeyer, Finance Manager/CFO
VIA: Mr. Dennis LaMoreaux, General Manager
RE: *AGENDA ITEM 8.1.d – REPORTS*

Discussion:

Presented here are financial related items for your review.

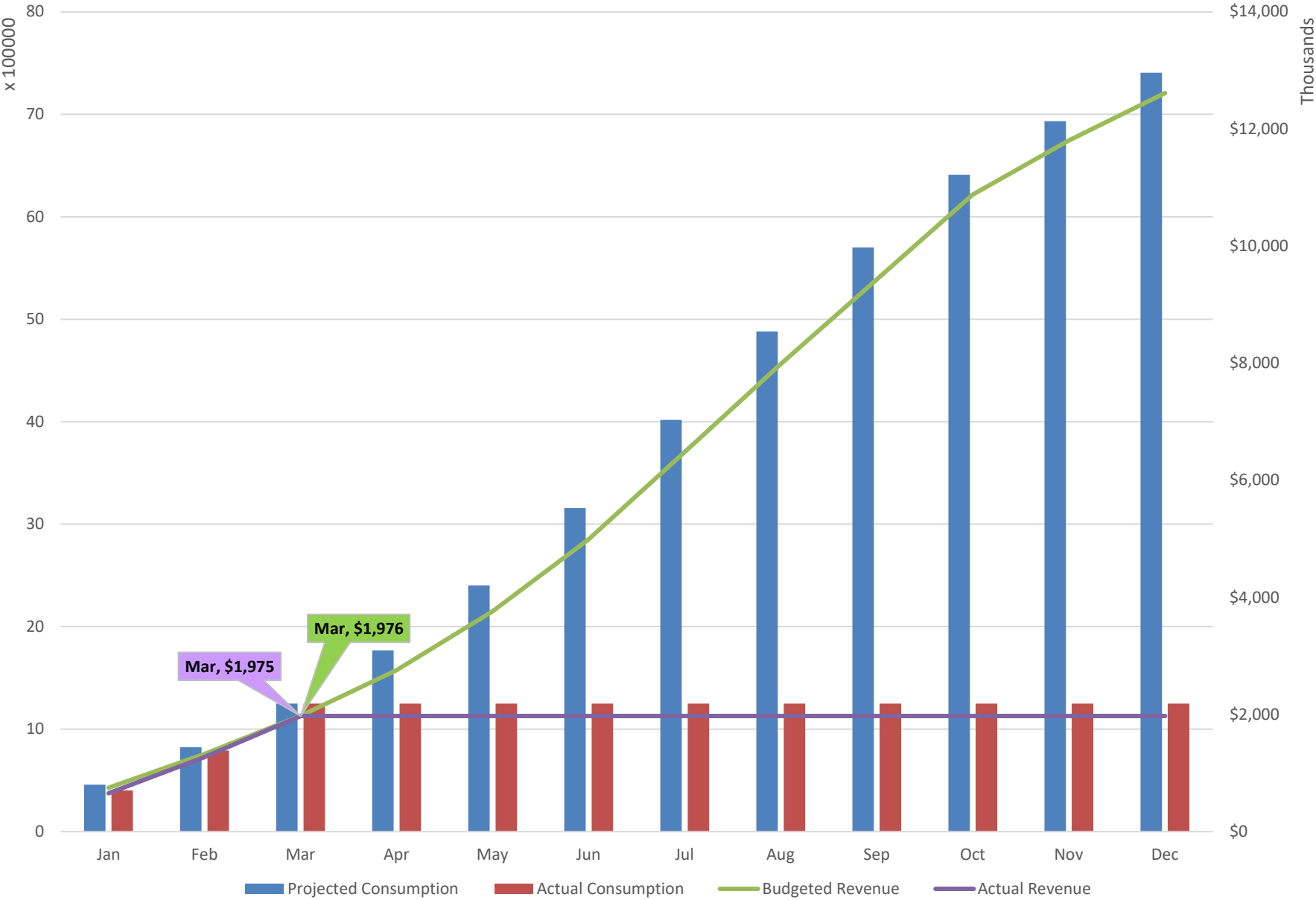
- 1. Effects of COVID-19 event.
 - a. The following is a breakdown of single family accounts with a past due balance over 60 days with amounts greater than \$50.00.

	Accounts	Outstanding	Percentage
March 2022	1,469	\$671,119	-0.7%
February 2022	2,082	\$675,812	9.3%
January 2022	2,013	\$612,784	
March 2021	1,619	\$846,200	

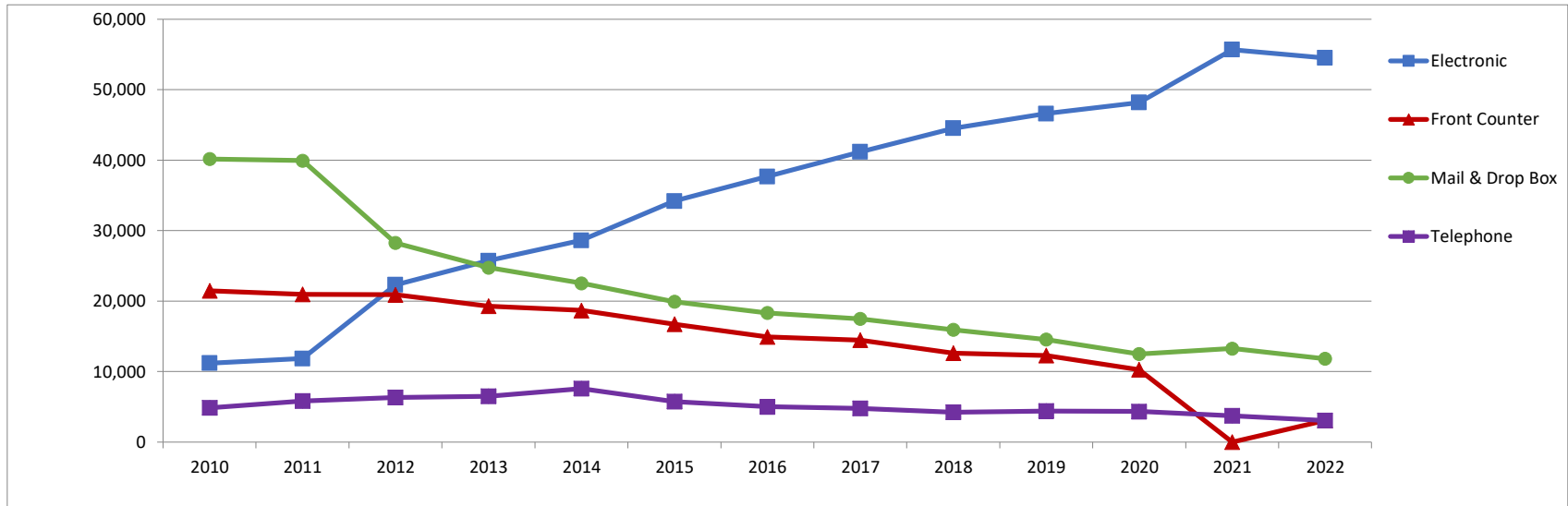
This accounts for the decrease in January’s numbers.

- b. Staff continues efforts to work with the customers and offer payment arrangements to encourage payment on outstanding balances. Currently we have 172 arrangements as of March 31, which is less than last month’s report. The amount in arrangement is \$151,588 with \$50,150 already collected and \$101,438 outstanding. Unfortunately, we are seeing quite a few arrangements broken, and staff is working on a better approach moving forward.
- 2. Revenue Projections (attachment):
 - a. Revenue projections for 2022 based on selling 17,000 AF shows as of March 31, revenue is behind projections by approximately \$1.3K.
- 3. Payment Transactions by Type (attachment):

2022 Revenue Projections Based on 17,000 AF



Payment Transactions By Types Jan - Mar



Payment Type	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Electronic	11,193	11,846	22,316	25,723	28,609	34,179	37,667	41,158	44,521	46,592	48,161	55,665	54,497
Front Counter	21,475	20,963	20,898	19,289	18,674	16,740	14,930	14,475	12,632	12,295	10,266	36	3,074
Mail & Drop Box	40,178	39,923	28,253	24,752	22,542	19,909	18,323	17,485	15,923	14,539	12,494	13,270	11,826
Telephone	4,878	5,847	6,341	6,515	7,596	5,738	5,020	4,801	4,249	4,401	4,347	3,755	3,071
Total	77,722	78,579	77,808	76,279	77,421	76,566	75,940	77,919	77,325	77,827	75,268	72,726	72,468

Electronic Payments Breakout	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
META - ACH Pymt	1,666	2,322	1,853	1,844	902	775	397	421	418	437	413	436	418
WES - ACH Pymt	0	227	220	232	241	241	253	267	262	229	228	195	175
INF - Website Pymts	9,527	9,297	15,345	17,138	18,809	19,151	20,405	22,099	23,778	25,636	27,343	31,386	32,175
IVR - Automated Pay ##	0	0	0	0	453	5,224	6,933	8,052	8,880	9,534	9,415	10,567	9,775
KIOSK - Automated Pay \$\$	0	0	0	0	0	0	210	283	866	413	359	0	32
PNM - Automated Pay %%	0	0	0	0	0	0	0	598	972	1,167	1,280	2,733	2,292
VAN - ACH Pymt &&	0	0	4,898	6,509	8,204	8,788	9,469	9,438	9,345	9,176	9,123	10,348	9,630
Total	11,193	11,846	22,316	25,723	28,609	34,179	37,667	41,158	44,521	46,592	48,161	55,665	54,497

##- IVR service started March 13, 2014

\$\$ - Kiosk service started July 1, 2015

%% - PNM - Pay Near Me Payment service started June 9, 2016

&& - Vanco ACH service started Sept 2011

MINUTES OF MEETING OF THE OUTREACH COMMITTEE OF THE PALMDALE WATER DISTRICT, MARCH 16, 2022:

A meeting of the Outreach Committee of the Palmdale Water District was held Wednesday, March 16, 2022, at 2029 East Avenue Q, Palmdale, CA 93550 and via teleconference. Chair Mac Laren-Gomez called the meeting to order at 4:00 p.m.

1) Roll Call.

Attendance:

Committee:

Kathy Mac Laren-Gomez, Chair
Don Wilson, Committee Member

Others Present:

Dennis LaMoreaux, General Manager
Adam Ly, Assistant General Manager
Judy Shay, Public Affairs Director
Claudia Bolanos, Resource & Analytics Spvsr.
Michelle Trejo, Public Affairs Specialist
Dawn Deans, Executive Assistant
0 members of the public

2) Adoption of Agenda.

It was moved by Committee Member Wilson, seconded by Chair Mac Laren-Gomez, and unanimously carried by all members of the Committee present at the meeting to adopt the agenda, as written.

3) Public Comments for Non-Agenda Items.

There were no public comments for non-agenda items.

4) Action Items: (The Public Shall Have an Opportunity to Comment on Any Action Item as Each Item is Considered by the Committee Prior to Action Being Taken.)

4.1) Consideration and Possible Action on Approval of Minutes of Meeting Held February 16, 2022.

It was moved by Committee Member Wilson, seconded by Chair Mac Laren-Gomez, and unanimously carried by all members of the Committee present at the meeting to approve the minutes of the Outreach Committee meeting held February 16, 2022, as written.

4.2) Discussion of the District's Response to the Drought. (Public Affairs Director Shay/Resource & Analytics Supervisor Bolanos)

Public Affairs Director Shay stated that staff continues with drought messaging in the recently published Pipeline outlining possible mandatory guidelines, the upcoming Let's Talk H2O! event at Palmdale Lake, continued posts on all social media, and potential targeted digital ads.

Resource & Analytics Supervisor Bolanos then stated that the Antelope Valley Water Conservation Roundtable meeting is scheduled for March 29 to discuss future drought outreach, Ag Day at the Antelope Valley Fair is not yet confirmed, staff is preparing for possible mandatory stage 2 water restrictions, and staff will be developing the water class as approved by the Board of Directors.

4.3) Discussion of 2021 Outreach Activities. (Public Affairs Director Shay)

a) Outreach Report.

Public Affairs Director Shay then stated that a written Outreach Report of current events through March 9, 2022 was included with the agenda packets if there are any questions and then updated the Report including press releases, articles in various print publications, and increased social media interactions.

b) Upcoming Events/2022 Plans.

She then stated that upcoming events include the Let's Talk H2O 'Water Supply' on March 24 at 10:00 a.m., the Special Districts Association of North Los Angeles County quarterly lunch meeting on March 31 at the Antelope Valley Fairgrounds with a speaker from the Department of Water Resources, the Water-Wise Workshop 'Gardening in the High Desert' on April 5, the Jr. Water Ambassadors Academy on April 7 at the Leslie O. Carter Water Treatment Plant, and the 4th Annual Water Ambassadors Academy on April 13, 20, 27, and 30.

5) Reports.

5.1) Lobbying Activities. (Assistant General Manager Ly)

Assistant General Manager Ly stated that CSDA is requesting an oppose position on Initiative 21-0042A1 regarding limits on raising revenue for government services and that staff has requested additional information on this Initiative before taking a position.

6) Board Members' Requests for Future Agenda Items.

There were no requests for future agenda items.

7) Date of Next Committee Meeting.

It was stated that the next Outreach Committee meeting will be held April 20, 2022 at 3:00 p.m.

8) Adjournment.

There being no further business to come before the Outreach Committee, the meeting was adjourned at 4:14 p.m.


Chair

MINUTES OF MEETING OF THE FINANCE COMMITTEE OF THE PALMDALE WATER DISTRICT, MARCH 29, 2022:

A meeting of the Finance Committee of the Palmdale Water District was held Tuesday, March 29, 2022, at 2029 East Avenue Q, Palmdale, CA 93550 and via teleconference. Chair Wilson called the meeting to order at 2:00 p.m.

1) Roll Call.

Attendance:

Committee:

Don Wilson, Chair

Gloria Dizmang, Committee Member

Others Present:

Dennis LaMoreaux, General Manager

Adam Ly, Assistant General Manager

Dennis Hoffmeyer, Finance Manager

Judy Shay, Public Affairs Director

Diana Gunn, Accounting Supervisor

Bob Egan, Financial Advisor

Dawn Deans, Executive Assistant

0 members of the public

2) Adoption of Agenda.

It was moved by Committee Member Dizmang, seconded by Chair Wilson, and unanimously carried by all members of the Committee present at the meeting to adopt the agenda, as written.

3) Public Comments for Non-Agenda Items.

There were no public comments for non-agenda items.

4) Action Items: (The Public Shall Have an Opportunity to Comment on Any Action Item as Each Item is Considered by the Committee Prior to Action Being Taken.)

4.1) Consideration and Possible Action on Approval of Minutes of Meeting Held February 22, 2022.

It was moved by Committee Member Dizmang, seconded by Chair Wilson, and unanimously carried by all members of the Committee present at the meeting to approve the minutes of the Finance Committee meeting held February 22, 2022, as written.

4.2) Discussion and Overview of Cash Flow Statement and Current Cash Balances as of February 2022. (Financial Advisor Egan)

Financial Advisor Egan provided an overview of the monthly Major Account Activity Report, Investment Funds Report, and Cash Flow Statement through February 2022, including transfers, capital improvement funds and assessments received, and the projected year-end balance followed by discussion of RDA pass-through funds and transfers for water purchases.

4.3) Discussion and Overview of Financial Statements, Revenue, and Expense and Departmental Budget Reports for February 2022. (Finance Manager Hoffmeyer)

Finance Manager Hoffmeyer reviewed in detail the balance sheet, profit and loss statement, departmental budgets versus actual, and individual department budgets for the period ending February 2022 and stated that departments are operating at or near the targeted expenditure percentage of 16.7%, the historical trend average of 13.8% for revenues, and the historical trend average of 15.6% for expenses followed by discussion of departments over these percentages and future items to include in the monthly reports.

4.4) Discussion and Overview of Committed Contracts Issued. (Finance Manager Hoffmeyer)

Finance Manager Hoffmeyer provided an overview of the Contractual Commitments and Needs Report for new and replacement capital projects, consulting and engineering support projects, new and replacement equipment, water quality fee funded projects, committed and projected capital expenditures, and the payout summary for the 2018A Series and 2021A Series Water Revenue Bonds through February 2022.

5) Reports.

5.1) Finance Manager Hoffmeyer:

a) The Effect of COVID-19 Event.

Finance Manager Hoffmeyer stated that due to COVID-19 events, as of February 2022, there were 2,082 single family accounts with a balance of \$50 or more and over sixty days past due with a total past due amount of \$675,812 compared to 2,013 accounts at January 2022 with an outstanding balance of \$612,784 with state arrearage funds applied, 2,172 accounts at December 31, 2021 with an outstanding balance of \$871,057, and 1,512 accounts at February 2021 with an outstanding balance of \$810,175.

He then stated that staff is now performing shutoffs for past due accounts targeting the most delinquent accounts with the highest balances and has established payment arrangements and collected amounts on these accounts.

b) Revenue Projections.

He then stated that 2022 revenue is behind projections based on selling 17,000 AF of water by approximately \$50,000 as of February 2022.

He then stated that as an update to the Rate Assistance Program, there are now 582 accounts qualified for the Rate Assistance Program with three openings remaining and that 399 accounts are seniors, 172 accounts are low income, and 11 accounts are veterans.

5.2) Financial Advisor Egan:

a) Debt Service Coverage Status.

Financial Advisor Egan stated that the Debt Service Coverage for March 2021 to February 2022 is 1.95 and remains strong.

5.3) Other.

There were no other items to report.

6) Board Members' Requests for Future Agenda Items.

Committee Member Dizmang requested an analysis of the cost per water main leak and the dollar amount saved from infrastructure improvements after which General Manager LaMoreaux stated that he will include this information in his next monthly report to the Board.

There were no requests for future agenda items.

7) **Date of Next Committee Meeting.**

It was determined that the next Finance Committee meeting will be held April 26, 2022 at 3:00 p.m.

8) **Adjournment.**

There being no further business to come before the Finance Committee, the meeting was adjourned at 2:55 p.m.


Chair

DIRECTOR MEETING REPORT FORM

RECEIVED

APR 27 2022

NAME: Scott Kellerman **DATE:** 4-18-22

PWD BOARD APPROVAL DATE: _____

NAME OF MEETING/ORGANIZATION:
Palmdale Recycled Water Authority

DATE(S) AND LOCATION OF MEETING:
April 18 2022 at Palmdale City Hall

GENERAL SUBJECT MATTER OF MEETING:
Presentation from Las Virgenes Municipal Water Districts efforts & progress on treating sewage water and returning it to the drinking water

KEY POINT(S) RELATING TO PWD OPERATIONS AND/OR POLICIES:
PWD can do the same thing to recover some of local waste water

LIST OF NEW CONTACT(S) AND HOW THEY CAN BENEFIT PWD:
David Pedersen from Las Virgenes MWD Open invitation to their treatment plant to see how its done

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MAY 02 2022

**REPORTING FORM FOR
PWD STANDING COMMITTEES AND APPOINTMENTS**

Palmdale Recycle Water Authority

MEETING DATE: APRIL 18, 2022

PRWA Report

Report Issued By Commissioner Wilson

All commissioners present: Chair Vince Dino, Directors Don Wilson, Austin Bishop, Juan Carrillo, and Zahedan Anson.

Minutes from the previous meeting approved.

First quarter Treasurer's and Investment Reports reviewed and approved.

Las Virgenes Municipal Water District (LVMWD) General Manager, David Pedersen, gave a Power Point presentation titled: "Pure Water Project Las Virgenes-Triunfo." Triunfo Water and Sanitation District (TWSD) shares its southern border with LVMWD.

LVMWD's service area has no local source of drinking water; all supplies must be imported from Northern California through Metropolitan Water District of Southern California (MWD), one of the world's largest water wholesalers.

In order to meet future demand LVMWD needed to find a new source of water and thus began working with TWSD and founded Las Virgenes – Triunfo Joint Powers Authority in January 2015 with express intention of securing addition potable water by purifying recycled water from Triunfo's Sanitation Plant.

The districts then started a Stakeholder-Driven Process which included developing a "roadmap" to fully utilize recycled water. Next the established Guiding Principles and listed agencies including Senator Fran Parley's Office, Supervisor Sheila Kuehl's Office, the Cities of Calabasas and Thousand Oaks and the Malibu Creek MS4 Watershed Management Committee (Agoura Hills & Westlake Village).

Pure Water Demonstration Project for Permitting, Full-Scale Design Optimization, Staff Training, Public Outreach/Confidence and Research/Innovation, thus resulting in a Pure Water Demonstration Facility with the theme; Bringing Our Water Full Circle. This facility has full-filled all expectations and was instrumental in gaining public support for the project!

I'm sure many water districts and cities will use this template to begin the process of treating recycled water into potable water.

RECEIVED

MAY 04 2022

**DIRECTOR WILSON REPORT
MAY 3, 2022**

FINANCE COMMITTEE

MEETING DATE: TUESDAY April 26, 2022

COMMITTEE MEMBERS ATTENDING Don Wilson-Chair, Gloria Dizmang

AGENDA ITEM # 4.2 Discussion and overview of Cash Flow Statement and Current Cash Balances as of March 2022 (Financial Advisor Egan)

ITEM CONSIDERED: March to February 2022 Major Account Activity

Money Market Account General #11469

Starting Balance \$ 4,303,063.27

- \$312,048.00 transferred from #11475
- \$833,649.00 transferred to Western Alliance
- \$884,500.24 transferred to Butte County
- \$833,095.71 transferred to NY Melton
- \$94,601.12 transferred to Webster Bank
- \$600,000.00 transferred to Checking
- \$37,792.28 Taxes received
- \$3,455.56 interest/Mkt value received

Decrease (2,899,461.48) (Capital Improvements)

Money Market General Account Capital #11475

Starting Balance \$1,428,676.80

One month activity:

- \$3,785.88 Interest/Market value received
- \$312,048.00 Transfer to #11469
- \$1,139,761.50 Capital Improvements received (above budget)

Increase \$823,927.62

Access Account General #11432

Starting Balance \$4,444,948.09

One month activity:

- \$3,845.04 Interest/Market value received

Decrease (\$3,845.04)

Rate Stabilization Fund #24016

Starting Balance \$574,270.68

One month activity:

- \$595.64 Interest/Market value received

Decrease (\$595.64)

AGENDA ITEM # 4.3. Discussion and Overview of Financial Statements, Revenue and Expense and Departmental Budget Reports for February 2022. (Finance Manager Hoffmeyer)

ITEMS DISCUSSED: This is the 3rd month of the District's Budget Year 2022; thus we are looking for a target percentage of 22.7 % for revenue and expenses. This would typically be 25% for traditional budgetary percentages. Keeping in mind prior year invoices can hit the books as late as March and cause percentages to be above budget.

Balance Sheet: Assets balance with Liabilities & Net Position at \$212,495,441.00

Profit/Loss Statement:

Our consolidated profit and loss statement shows operating revenues are on pace for historical averages. Currently the district's operating expenses are slightly above historical averages, but should come in line when sales increase in warmer weather.

One area that is a benefit for the District is that capital improvement fees are at 295% of the budget amount for the year. While this is non-operating revenue, it will assist in funding capital projects.

Department indicators:

- For the Facilities Department, most of the increased expenses are related to power costs and currently sit at 45.62% of budget for the Electricity – Wells & Boosters account. There are several other accounts that are above historical averages; staff will continue to monitor these accounts and report accordingly during the year.
- The Finance Department has higher than normal expenditures in the Telecommunications – Office account. As reported last month, this started towards the end of 2021. Staff has been in contact with AT&T to see what possibly can be done with this item. Staff will be looking at other avenues to decrease costs related to this one circuit.
- The Information Technology Department expenses are normal as reported last month. A majority of their service contracts renew at the beginning of the year for the whole year.
- Pages 1 and 2 are the balance sheet for the 3-month period and a graphic presentation of Assets, Liabilities, and Net Position at March 31, 2022. Page 1A is an annual quarterly comparison for March.
- The significant change was related to the investments. The investments show a decrease from the prior month, and this is due to the semiannual payments of the bonds along with making the second payment for the Butte County agreement. While the decrease in investments was less than the total expenditures as referenced in the cash flow, this was helped by receiving \$1.14 million in capital improvement fees in the month. On the liability side, we have the reduction of outstanding accounts payables, loan payable (current), and accrued interest payable. The net change between February and March was \$2.68 million for payouts.
- Referencing page 1A starting with the District's assets, there is a year-to-year increase in assets of \$14.4 million. This was related to the new project money from the 2021A water revenue bonds along with the bond refinancing (overall interest savings). The second page contains the liabilities and net position where there is a decrease in revenue bonds payable (current) and an increase on revenue bonds payable (long term).

Profit/Loss Statement:

- Page 3 is our consolidated profit and loss statement trending for the three months.

**AGENDA ITEM # 4.4 Discussion and Overview of Committed Contracts Issued.
(Finance Manager Hoffmeyer)**

New and Replacement Capital Projects:

AGENDA ITEM # 5.1. Reports

1. Effects of COVID-19 event.

a. The following is a breakdown of single family accounts with a past due balance over 60 days with amounts greater than \$50.00.

March 2022 February 2022 January 2022 March 2021

	<u>Accounts</u>	<u>Outstanding</u>	<u>Percentage</u>
March 2022	1,469	\$671,119	-0.7%
February 2022	2,082	\$675,812	9.3%
January 2022	2,013	\$612,784	
March 2021	1,619	\$846,200	

This accounts for the decrease in January's numbers.

b. Staff continues efforts to work with the customers and offer payment arrangements to encourage payment on outstanding balances. Currently we have 172 arrangements as of March 31, which is less than last month's report. The amount in arrangement is \$151,588 with \$50,150 already collected and \$101,438 outstanding. Unfortunately, we are seeing quite a few arrangements broken, and staff is working on a better approach moving forward.

AGENDA ITEM #: 5.2. Debt Service Coverage

Total Debt Service

Audited 2017	Audited 2018	Audited 2019	Audited 2020	Feb 2021- Jan 2022	Mar 2021 Feb 2022	Apr 2021 Mar 2022
1.51	1.11	1.27	1.81	1.79	2.02	*2.38

*All time High!

P A L M D A L E W A T E R D I S T R I C T
B O A R D M E M O R A N D U M

DATE: May 4, 2022
TO: BOARD OF DIRECTORS
FROM: Mr. Dennis D. LaMoreaux, General Manager
RE: ***AGENDA ITEM NO. 8.3 – REPORT OF GENERAL MANAGER –
OVERALL PALMDALE WATER DISTRICT ACCOMPLISHMENTS
AND GOALS***

This information is historically part of the annual General Manager evaluation. It was not done the last two years due to focusing on the COVID-19 response. However, I thought it would be helpful information for the Board because the pandemic is easing and the District is returning to more normal operations.

The following is a list of the significant actions and accomplishments, excluding the COVID-19 response, since June 2020 and a list of goals over the next year.

Summary of District Actions and Accomplishments from June 2020 to March 2022

- Hired a consultant to assist with obtaining State funds to connect Alpine Springs Mobile Home Park to the District’s water system.
- Held a workshop to update the 2018 Strategic Plan and approved the 2020 Strategic Plan.
- Awarded a contract to Ferguson Waterworks (using Neptune Meters) for replacement meters and a system for AMI (Automated Meter Infrastructure).
- Joined the California Foundation on the Environment and the Economy (CFEE) as a way to help influence statewide decision making.
- Updated Rules and Regulations Appendix M - Bid Procurement and Change Order Policy.
- Refinanced multiple outstanding bond issues to take advantage of lower interest rates. The annual bond payment savings total nearly \$200,000.
- Approved an amendment to the State Water Project Contract adding a new set of water management tools. These have helped the District in forming multi-

year exchange agreements with Westside Water Authority and Littlerock Creek Irrigation District.

- Approved four years of funding the Delta Conveyance Project engineering and environmental support work for the Draft Environmental Impact Report.
- Completed a high-level feasibility study for groundwater augmentation with advanced treated tertiary recycled water.
- Approved a new lease for the American Indian Little League on District property at Avenue P-8 and Division Street. This relationship began in 1963.
- Completed a Hazard Mitigation Plan with grant funding from FEMA.
- Approved several organizational chart changes.
- Conducted an emergency sediment removal of approximately 19,000 cubic yards of material from Littlerock Reservoir due to anticipated debris flows caused by the Bobcat Fire burn area in the watershed.
- Approved 2021 and 2022 PWD Budgets.
- Completed evaluations of several District steel tanks to assess the need for repairs and improvements.
- Updated the director meeting compensation amount.
- Approved the appointment of Zakeya Anson as the public director for the Palmdale Recycled Water Authority.
- Replaced several outdated pieces of equipment including the water truck and backhoes.
- Completed several well rehabilitations and water main replacement projects. The water main projects include Avenue V-5, Sierra Highway, Avenue P and 25th Street East, and beginning construction in the neighborhood south of Desert Sands Park.
- Responded to all the Governor's drought declarations in 2021 and 2022 by enacting the appropriate level of the District's Water Shortage Contingency Plans.
- Approved the 2020 Urban Water Management Plan. This is a five-year plan that will be updated in 2025.
- Completed a \$10M bond issue to fund long-term projects including water main replacements and water supply development.

- Contracted with Aspen Environmental and Stantec for the design and environmental work associated with sediment removal from Littlerock Reservoir.
- Completed a water transfer with Mojave Water Agency for 3,333 AF.
- Active participation in residents' concern about illegal growing operations that use stolen water from water systems and the groundwater aquifer.
- Recruited a replacement for the District's Human Resources Director.
- Worked on a new groundwater recharge site near Big Rock Creek and the California Aqueduct with the Antelope Valley State Water Contractors Association (AVSWCA).
- Renewed and updated the District's public website.
- Developed the Director Medical Benefit policy.
- Approved the Memorandum of Understanding (MOU) with United Water Conservation District (UWCD) for joint cooperative and beneficial projects.
- Completed an update of the District's division boundaries based on the 2020 Census.
- Approved a contract for the drilling and equipping of Well 36.
- Approved a contract to replace the sodium hypochlorite (bleach) generator at the Leslie O. Carter Water Treatment Plant.
- Hired Stantec Consulting Services as the program manager to assist the District in developing the Palmdale Regional Water Augmentation Project (PRWAP).

- continued -

The following are some of the goals over the next year:

- Completing water main replacement projects in the neighborhood south of Desert Sands Park and Avenue P and 10th Street East.
- Completing other projects including Well 36, the new booster station at the 3M tank site, and various well rehabilitations.
- Determining the future direction of PRWA and any recognition of its ten-year anniversary.
- Establishing a more definitive overall schedule and design the initial demonstration facility for PRWAP.
- Completing the permitting and design of the initial year of removal for the Littlerock Reservoir Sediment Removal Project. The project is planned for advertisement in June/July with work starting after Labor Day.
- Work with the Angeles National Forest and San Gabriel Mountains National Monument to refurbish the Littlerock Reservoir recreation area with input and guidance from UWCD.
- Work with UWCD to fulfill the MOU, especially the areas of internship/apprentice program(s), advanced water treatment, and congressional support for projects.
- Consider and adopt a budget for 2023 aligned with the 2019 Water Rate Plan.
- Continued outreach including newsletters, social media, workshops, Let's Talk H2O, director coffees, and the Water Ambassadors Academy.
- Work with the other public agencies to provide guidance to the public agency member of the Antelope Valley Watermaster Board, groundwater producers through the Advisory Committee, and fully implement the adjudication settlement.
- Continue active involvement in the Antelope Valley State Water Contractors Association, including the feasibility study and CEQA work for a Big Rock Creek Recharge Project.
- Continue discussions with potential sellers/partners for mid to long term water transfers and possible Table "A" purchase(s) from the State Water Project.
- Review and update 2020 Strategic Plan.
- Hold informational workshops for the Board and public.
- Prepare for the planned bond issue for approximately \$10M in 2023.